

STATE OF ALABAMA
EXECUTIVE
BUDGET



FISCAL YEAR
2026

Kay Ivey
Governor

MESSAGE OF TRANSMITTAL

TO THE LEGISLATURE OF ALABAMA:

Pursuant to the constitutional requirements in Section 123 and Section 71.01 of the Constitution of 2022 and the provisions contained in Sections 41-4-80 through 88, Code of Alabama 1975, as amended, and Sections 41-19-1 through 12, Code of Alabama 1975, as amended, I herewith respectfully submit my recommended budget for the fiscal year ending September 30, 2026.

A handwritten signature in black ink, reading "Kay Ivey". The signature is written in a cursive, flowing style.

KAY IVEY
GOVERNOR

OFFICE OF THE GOVERNOR



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STATE OF ALABAMA

2025 STATE OF THE STATE ADDRESS

Lieutenant Governor Ainsworth, President Pro Tem Gudger, Speaker Ledbetter, Speaker Pro Tem Pringle, members of the Alabama Legislature, Chief Justice Stewart, justices of the Alabama Supreme Court, distinguished guests – and my fellow Alabamians!

It is an honor to join you all this evening as we begin another productive legislative session.

From Rainsville to Cullman...Huntsville to Birmingham...Tuscaloosa to the Loveliest Village on the Plains...from the Black Belt to the Wiregrass...from our Capital City to Mobile...

...and yes...all the way to the Gulf of America...we live in the greatest state in the greatest nation on Earth.

All of our work must continue to focus on making sure Alabama remains the best state in which to live, work and raise a family.

Y'all, if there is one thing to know about us Alabamians, it is to never count us out.

You call us a football state, and we might just become a basketball state.

You say we are not innovative, and we will rightfully earn Space Command Headquarters.

You say we are stuck at the bottom in education, and our students will show you the highest gains in the country.

There is nothing...I mean nothing...an Alabamian cannot achieve, and it remains the highest honor of my life to serve our people as governor these next two years. Ladies and gentlemen, the state of our state is strong, and opportunity abounds for all of Alabama.

There's more work ahead, but like I said: Don't ever count us out.

You certainly can't count out Abbie Stockard. Growing up, Abbie probably did not imagine she would one day represent Alabama on the Miss America stage. And she didn't just represent us...she won it!

A product of the Vestavia Hills public schools, Abbie is currently pursuing her nursing degree from Auburn University. Competing in the Miss America program earned Abbie tens of thousands in scholarship money – about which I am sure mom and dad are glad – and it has allowed her to champion Cystic Fibrosis awareness. Abbie will now take her message across the country, and she is already representing Alabama – and America – well.

And while you will always be Miss Alabama to us, we are so thrilled to welcome our own Miss America, Abbie Stockard, to the Alabama State Capitol this evening! Abbie, please stand and let us recognize you.

I am also grateful to the McGill-Toolen Catholic High School Choir for traveling from Mobile to be here with us. Thank you for sharing your God-given musical talents this evening.

This past fall as we kicked off another academic year, I, again, had the opportunity to visit several schools around our state, including St. Mary's, right down the road from McGill-Toolen. We were proud to celebrate the passage of the CHOOSE Act – Alabama's education savings account program.

Beginning next school year, these ESAs will give more Alabama families greater flexibility in choosing an education that suits their child's individual needs. Importantly, we are funding students, not systems.

Already in the first month of the application period, we have an outstanding 18,000 student applicants, and we have received them from every single county.

The number of applications will only grow in the next two years as program eligibility becomes fully universal.

Clearly, taxpaying Alabama families want school choice! And thanks to your work, they are getting just that.

We are most successful when we engage parents in our students' educational journeys. After all, our parents are our first teachers.

Dolly Parton's Imagination Library is helping us put books directly in the hands of Alabama families each month. Since we officially launched the program in our state, one million books have been sent to the mailboxes of enrolled families, and I am excited to report that we now offer this program in all 67 counties.

Our friend Dolly is not just working nine to five for Alabama, she is opening the world of reading to so many families across our state. Thank you, Dolly!

As governor, I have had the chance to meet thousands of our students, and I always remind, especially our elementary students, the importance of reading well. First, you learn to read, and then you ultimately read to learn.

After its first year of full implementation, the Alabama Literacy Act is proving it is working. The nation's report card showed our 4th graders, once again, have increased their reading scores – and it's happening across all proficiency levels and demographics.

On this occasion last year, it was a special privilege to host ABC Elementary School from my home county of Wilcox who made tremendous reading gains. Having a quality education is going to be their ticket to a successful life.

In Alabama, that is our primary goal – ensuring every child in every zip code can receive a strong education.

Thanks to both the Literacy and Numeracy Acts, our educators are unlocking students' potential to reach their dreams.

As we place hundreds of math coaches in schools and work our way towards full implementation of the Numeracy Act, we are already seeing the results.

Now, unfortunately, not all of us are blessed with an engineering brain like our friend Senator Chambliss, and we remember how difficult and frustrating math class could be.

This evening, I am excited to have with us some students who have math figured out...and they are 4th graders from Danville-Neel Elementary School in Morgan County.

Y'all, these students made the highest math gains in the state last year jumping up a whopping.....35 percentage points.

Boys and girls, congratulations on this achievement. Please stand and let us recognize you.

It is because of the great work of teachers and communities, like Danville-Neel, across this state that Alabama saw the largest jump in math scores in the country last year.

Our Turnaround Schools initiative is also delivering real results. Schools that were once among our lowest performing are now outpacing the average growth rate at other schools. Thanks to this initiative, we will no longer have failing elementary schools in Alabama.

We begin this legislative session with great momentum following last week's announcement on our historic reading and math gains.

When I took office, Alabama ranked 49th in reading. Today, we are 34th. And in math, Alabama ranked 52nd. Today...we are 32nd.

Ladies and gentlemen, our students, teachers and families are changing the narrative when it comes to education in Alabama. We are, in fact, not just a football state...Alabama is an education state.

It is vital we continue investing wisely in programs that deliver results: Programs like the CHOOSE Act, the Dolly Parton Imagination Library, the Literacy and Numeracy Acts, as well as our Turnaround Schools Initiative.

We will continue allowing these successful education reform policies to take shape while taking an active approach to do everything we can to support our students, teachers and families.

According to a recent survey, 72 percent of high school teachers in the country reported that cell phones are distracting students.

We have also learned from parents that teens are spending an average of almost five hours every day on social media, and it is having a negative impact on their wellbeing.

Don't get me wrong: Our phones and social media are fantastic tools, but we have to know the time, the place and how to use them. Schools in our state are already taking action, and we want to support that statewide.

Senator Donnie Chesteen and Representative Leigh Hulsey will carry a bill to put a ban on cell phones in schools. The legislation will also require local boards to adopt Internet safety policies and provide students social media training.

Let's create the best learning environment for our students and get this bill to my desk so I can sign it into law.

In Alabama politics, we don't exactly follow the rule of never asking a lady her age...and that's ok. So, while we are on my age, I will share one of its many benefits: MeeMaw will tell you exactly like it is!

First, if a teacher wants to start a family, she should have the proper maternity leave. That is why I am proud to have Senator Vivian Figures and Representative Ginny Shaver joining forces this year to pass a good, responsible parental leave bill to support both our state workers and teachers.

Next, there are only two genders: Male and female. I look forward to finally putting my signature on the What is a Woman bill by Representative Susan Dubose.

And last, there is a place for the Ten Commandments and other key historical documents in our classrooms.

We will always be a state that supports our strong Alabama values.

Part of what makes Alabama the best state in which to live, work and raise a family is that we have opportunities for our men and women to earn a solid wage and provide for their families.

This evening, I am proud to report that since I have been governor, over \$55 billion dollars have been invested in our state, creating some 93,000 jobs and counting.

In Alabama, we understand how to make a successful business climate. Our new Senate Pro Tem Gudger is a small business owner himself, and I have been proud to partner with him, and all of you, to help build on our economic momentum.

Part of building a strong economy is having strong infrastructure. Transportation infrastructure, digital infrastructure and water and sewer infrastructure. We are tackling it all.

I am proud to report that thanks to Rebuild Alabama alone, we have embarked on nearly 500 road and bridge projects across every single county in the state.

Alabama is also being recognized as a national model for broadband deployment. Since taking office, we have supported over 200 expansion projects, which will allow more than 142,000 more addresses to be connected to high-speed internet.

For the first time, the state has directed funding towards 495 water and sewer infrastructure projects statewide, and that is largely thanks to the work of ADEM Director Lance LeFleur. And after 15 years of serving our state in this capacity, Lance will retire in May. Lance, we commend you and wish you well.

The Alabama momentum is real. And while we are creating a record number of jobs and maintaining low levels of unemployment, we still have a lot of work to increase our labor force participation rate.

Through our passage of the Working for Alabama legislation last year, we are establishing the new Alabama Department of Workforce to replace the Department of Labor. I am excited to have Secretary Greg Reed leading these efforts.

We must ensure a path for everyone who wants a job to get one, especially our veterans.

To our Alabama veterans: You have our utmost respect and admiration. You have taken care of us, and so now, we must take care of you.

We will work to make sure you have all the resources readily available.

I am proud to support legislation from Senator Andrew Jones and Representative Ed Oliver to make the Department of Veterans Affairs part of the Governor's Cabinet.

We will also restructure our Board so that our veterans – of all eras across every military branch – are best represented. The goal is to have a Board that is a team player within the executive branch and can fiercely and effectively advocate for the unique needs of veterans of every generation – and their families.

Our veterans are not only part of the fabric of our great nation. They are our fellow Alabamians.

They are our neighbors, our colleagues, family and friends. Here with us from Huntsville this evening is an Army veteran, Jae Barclay, along with his beautiful family.

Jae was serving in Afghanistan when a land mine exploded and engulfed his body in flames. That same day was his and his wife, Sierra's, first wedding anniversary. And just seven days later, they welcomed their first daughter, Addison.

In natural fighter fashion – in Alabamian fashion – he not only survived, he came home and overcame unimaginable obstacles and lives an outstanding life. He has a great job and a loving family. He is living the American Dream, and it is because of brave veterans like Jae that we can all live the American Dream.

Jae, what an honor it is to have you here with us. Please stand and let us thank you for your outstanding service to our nation.

The safety and security of our people is paramount.

A top security concern of every American is protecting our borders.

Securing the Southern Border is securing Alabama's border. And today is a new day in America with President Trump at the helm. He has wasted no time in leading on this very important issue.

Our own U.S. Senator Katie Britt is also an important champion of securing our borders. She is showing Washington, D.C. that Alabama means business. The Laken Riley Act is now law with President Trump's signature, and I am urging Congress to pass Senator Britt's Wall Act that will help finish building the wall and eliminate federal benefits for illegals. It's time to restore common sense.

Here in Alabama, we are supporting President Trump in his mission. I have directed my cabinet agencies – including the Alabama National Guard and ALEA – to continue standing ready to lend assistance where needed.

At the same time, we know every state in the nation is grappling with increasing public safety challenges, but I believe Alabama can lead on tackling this problem.

Bolstering public safety is my number one priority this session, and I am proud to partner with Speaker Ledbetter and a bipartisan group of legislators in putting forward a package of bills that will back the blue and combat inner city gun violence.

To back the blue, we will provide law enforcement with enhanced legal protections that allow them to carry out their duties courageously and effectively – without fear of Monday morning quarterbacking in the courts.

We will support long-serving law enforcement families through dependent scholarships. Y'all, our men and women in blue put everything on the line. They need to know: Alabama has their backs.

We will crack down on inner city violence by enhancing penalties for dangerous felons with guns. We will expand Aniah's law, boost our successful Metro Area Crime Suppression Unit, ban Glock switches, and we will enhance supervision of high-risk juveniles. Working together, we will create a safer Alabama.

Finally, we must not just be strong on crime – but also smart on crime.

While we are moving forward in building two new men's prisons and graduating a record number of corrections officers, we must also see that DOC resources are reserved for the worst of the worst offenders. That is why I am supporting the Second Chance Act. This commonsense reform will help us focus our taxpayer dollars on the most pressing public safety needs.

A safe Alabama is a secure future for Alabama, and a secured future is our goal. So, now, let's look ahead and keep making great strides for the people who call Alabama home.

Let's pass responsible budgets that do not grow government.

Let's support our students, teachers and families.

Let's support our economy and high-wage jobs.

Let's ensure more money stays in our taxpayers' pockets.

Let's support our veterans. And let's foster safe communities.

Y'all, I am proud of Alabama. I am proud of our citizens. I am proud to continue leading our state forward. And I am humbled to be a governor of all the people.

The people of Alabama deserve our very best. Future generations of Alabamians deserve our hardest work today.

This is our opportunity. So, let's not waste a moment.

Thank you, and may God continue to bless each of you and the great state of Alabama!

Awards

Government Finance Officers Association of the United States and Canada (GFOA) presented a State Budget Award to the State of Alabama for its annual budget for the fiscal year beginning October 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Acknowledgements

Production of this document would not have been possible without the assistance of the several divisions within the State of Alabama Department of Finance and Office of the Governor. I also want to extend my gratitude to the Finance Director for his efforts in continuing to produce this quality document. The entire staff of the Executive Budget Office has been instrumental in administering the responsibilities of the Budget Management Act, which is crucial to the production of this budget summary document. In this document you will find the revenues, expenses, supplemental information for major funds, General Fund and Education Trust Fund, agency specific funding information, and the proposed Fiscal Year 2026 Governor's Recommended Budget. Our office takes pride in presenting this document in an accurate and responsible manner.

Respectfully submitted,



Doryan H. Carlton
State Budget Officer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

State of Alabama

For the Fiscal Year Beginning

October 01, 2024

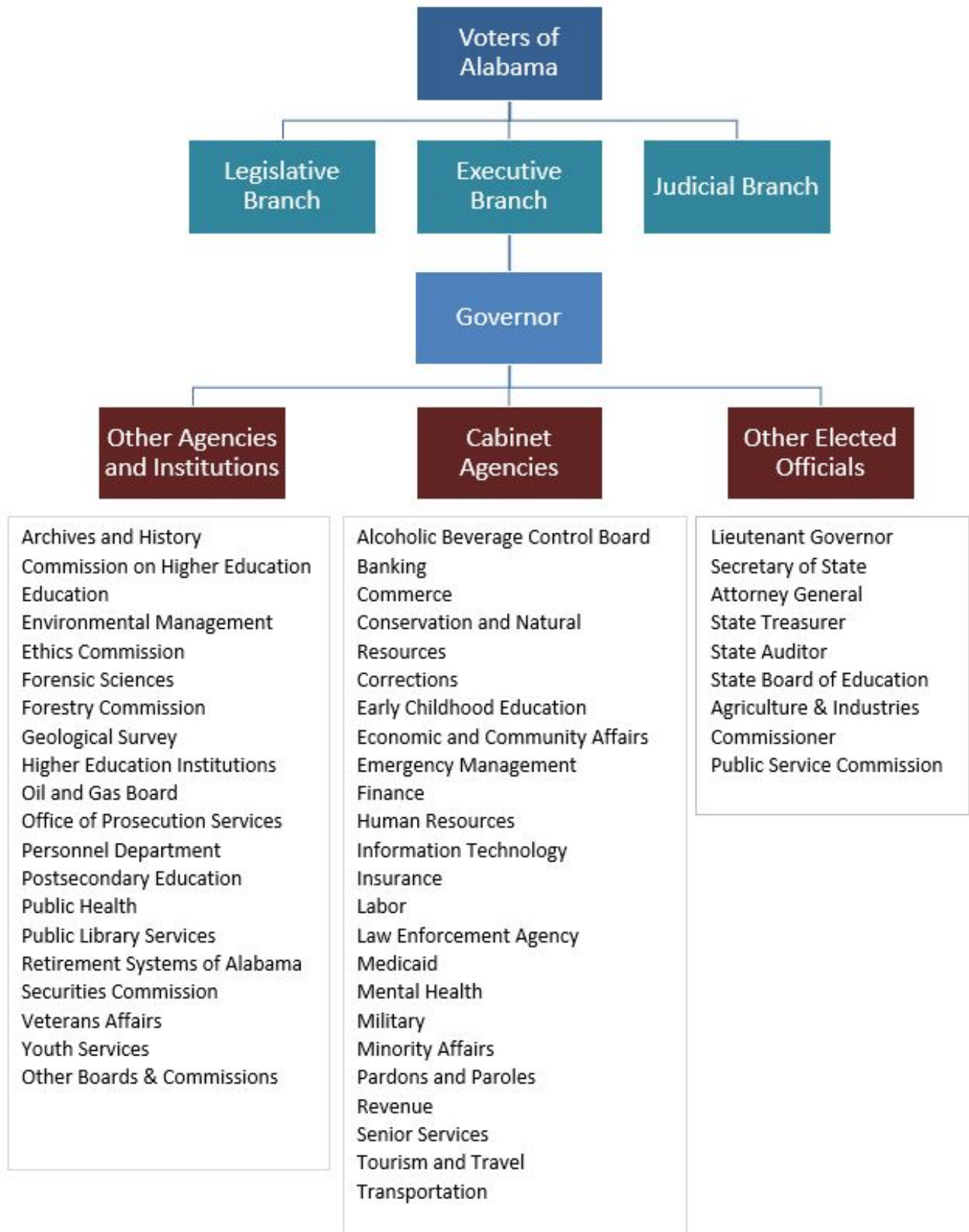
Christopher P. Morill

Executive Director

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**STATE OF ALABAMA
ORGANIZATION CHART
FY 2025**

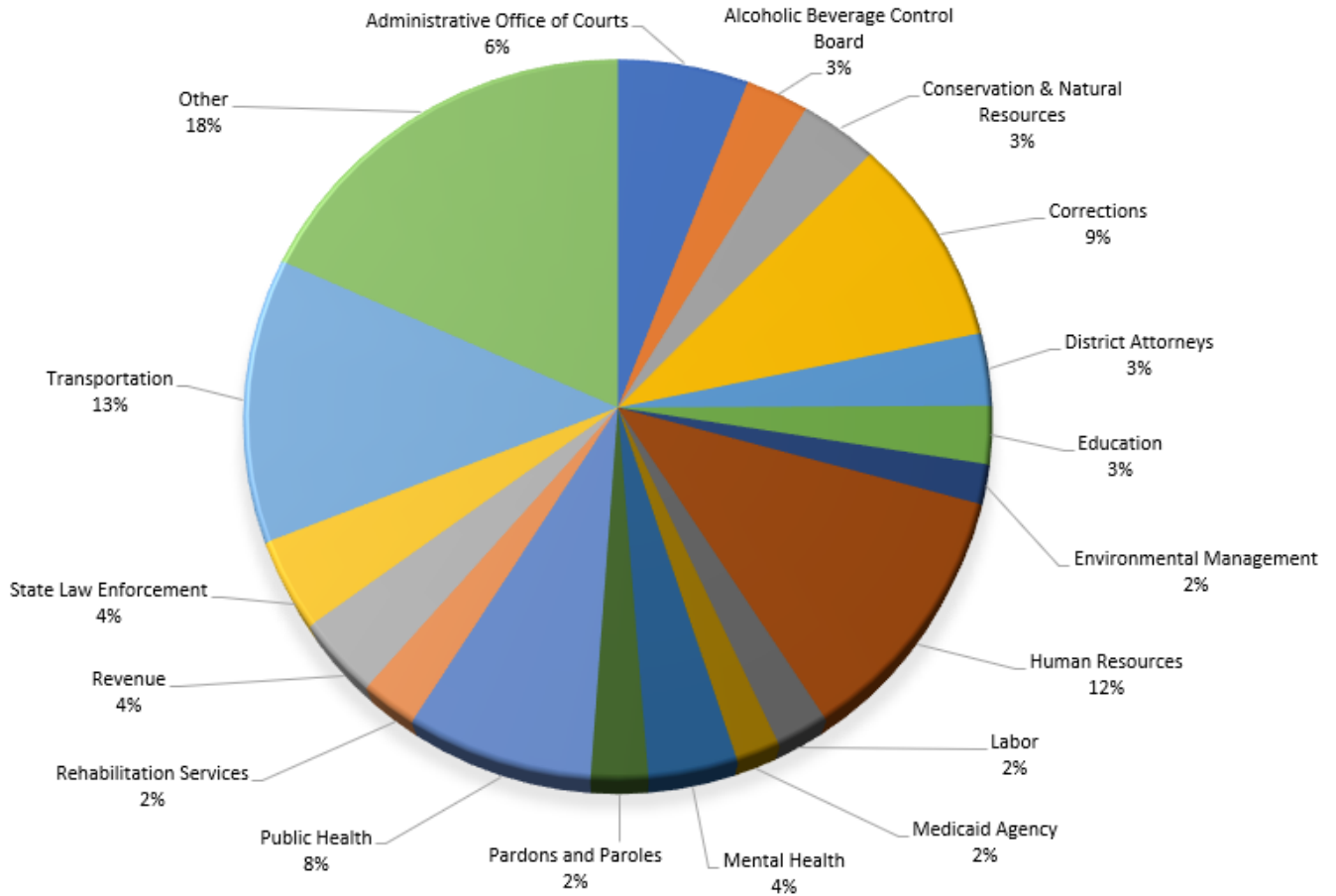


**STATE OF ALABAMA
PRINCIPAL STATE OFFICIALS
FY 2025**

EXECUTIVE BRANCH	JUDICIAL BRANCH	LEGISLATIVE BRANCH
Kay Ivey Governor	Sarah H. Stewart Chief Justice of the Supreme Court	Garlan Gudger Senate President, Pro Tempore
Will Ainsworth Lt. Governor	Justices of the Supreme Court Greg Shaw Alisa Kelli Wise Tommy Bryan William B. Sellers Brady E. Mendheim, Jr. Chris McCool Jay Mitchell Greg Cook	Nathaniel Ledbetter Speaker of the House
Young Boozer State Treasurer		Rachel Riddle Examiners of Public Accounts
Wes Allen Secretary of State		Othni J. Lathram Legislative Services Agency
Rick Pate Commissioner of Agriculture and Industries		
Steve Marshall Attorney General		
Andrew Sorrell State Auditor		

EXECUTIVE BRANCH CABINET AGENCIES		
Bill Poole Department of Finance	Cam Ward Bureau of Pardons and Paroles	John Q. Hamm Department of Corrections
Curtis Stewart ABC Board	Kenneth W. Boswell Department of Economic and Community Affairs	Jeff Smitherman Emergency Management Agency
Ellen McNair Department of Commerce	Major General David Pritchett State Military Department	John R. Cooper Department of Transportation
Jean Brown Department of Senior Services	Nancy Buckner Department of Human Resources	Daniel Urquhart Office of Information Technology
Mike Hill State Banking Department	Marty Redden Department of Labor	Stephanie Azar Alabama Medicaid Agency
Christopher M. Blankenship Department of Conservation and Natural Resources	Kim Boswell Department of Mental Health	Vernon Barnett Department of Revenue
Stacia Robinson Office of Minority Affairs	Lee Sentell Department of Tourism and Travel	Mark Fowler Department of Insurance
	Hal Taylor Alabama Law Enforcement Agency	Dr. Jan Hume Department of Early Childhood Education

FY 2024 PERSONNEL BY DEPARTMENT

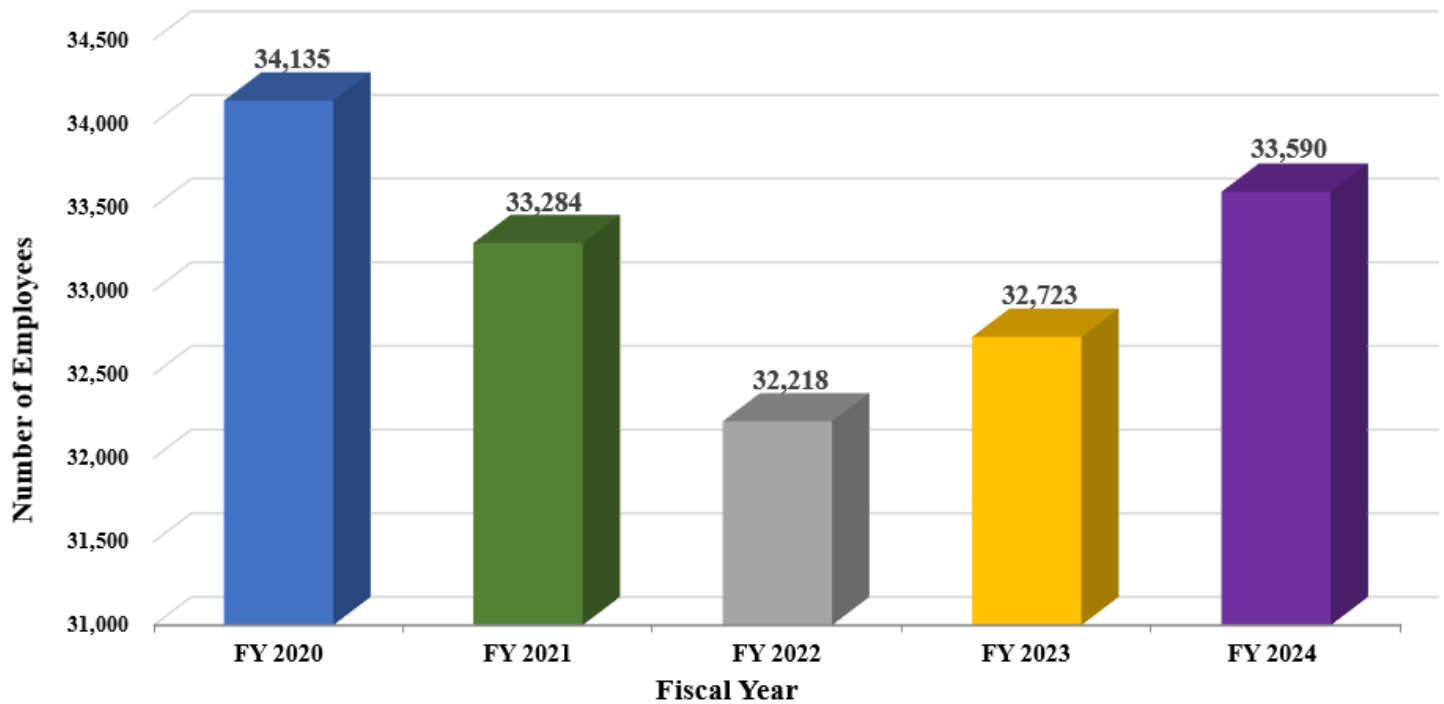


Departments	FY 2024 Actual	%
Administrative Office of Courts	1,963	5.84 %
Alcoholic Beverage Control Board	953	2.84 %
Conservation & Natural Resources	1,174	3.50 %
Corrections	3,184	9.48 %
District Attorneys	1,096	3.26 %
Education	871	2.59 %
Environmental Management	597	1.78 %
Human Resources	3,901	11.61 %
Labor	747	2.22 %
Medicaid Agency	621	1.85 %
Mental Health	1,262	3.76 %
Pardons and Paroles	806	2.40 %
Public Health	2,633	7.84 %
Rehabilitation Services	803	2.39 %
Revenue	1,192	3.55 %
State Law Enforcement	1,367	4.07 %
Transportation	4,295	12.79 %
Other	6,125	18.23 %
Grand Total	33,590	100.00 %

Discussion of Personnel Graph

The graph above displays all branches of state government departments having at least 500 employees at the end of FY 2024. Departments with less than 500 employees are included within the "Other" category (does not include colleges and universities).

**TOTAL NUMBER OF STATE GOVERNMENT EMPLOYEES
(ALL DEPARTMENTS)
A FIVE YEAR COMPARISON**



The graph above displays a 5-year comparison of the total for all state government employees in all Departments.

STATE BUDGET OFFICE STAFF

Doryan Carlton

State Budget Officer

Jeremy Lucas

Senior Budget Analyst

Hunter Meriwether

Chief Budget Analyst

Alyssa Barnett

Staff Budget Analyst

Beth Ray

Budget Analyst Manager

Stephen Hopkins

Budget Analyst

JD Grimes

Budget Analyst Supervisor

Kiara Broadwater

Budget Analyst

Justin Taylor

Senior Budget Analyst

Marshall Sanders

Sherpa BFM Support

Corbin Householder

Senior Budget Analyst

Hilary Lee

Administrative Support Assistant I

Casey Chancey

Senior Budget Analyst

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BUDGETING OVERVIEW

EXECUTIVE BUDGET PROCESS

Executive Budget Process

The Executive Budget Office (EBO) of the Finance Department is responsible for preparing the initial information concerning the State's budget and its execution, revenue estimates, review of appropriation acts, and fiscal analysis. The EBO also assists the Director of Finance and the Governor in duties relating to the formulation of the budget; correlating and revising the estimates of revenues and requests for appropriations of all budgeted agencies; and investigating, supervising, and coordinating the expenditures and other fiscal operations of such agencies.

Budget formulation begins with budget requests submitted to both the EBO and the Fiscal Division of the Legislative Services Agency on or before November 1 (§ 41-4-84, *Code of Alabama 1975*). Budget requests are prepared by the administrative head of each budgeted agency and institution based on guidelines provided by the EBO and include estimated expenditures for the next fiscal year. Expenditure requirements must be classified by programs, program elements or reporting units, and major objects of expenditure in accordance with a standard plan of classification. Requested changes in programmatic expenditures from the prior fiscal year must be explained and proposed capital expenditures must be described and justified. Personnel information and a detailed statement showing actual agency revenue for the preceding year, budgeted revenue for the current year, and estimated revenue for the next fiscal year must also be submitted by each agency.

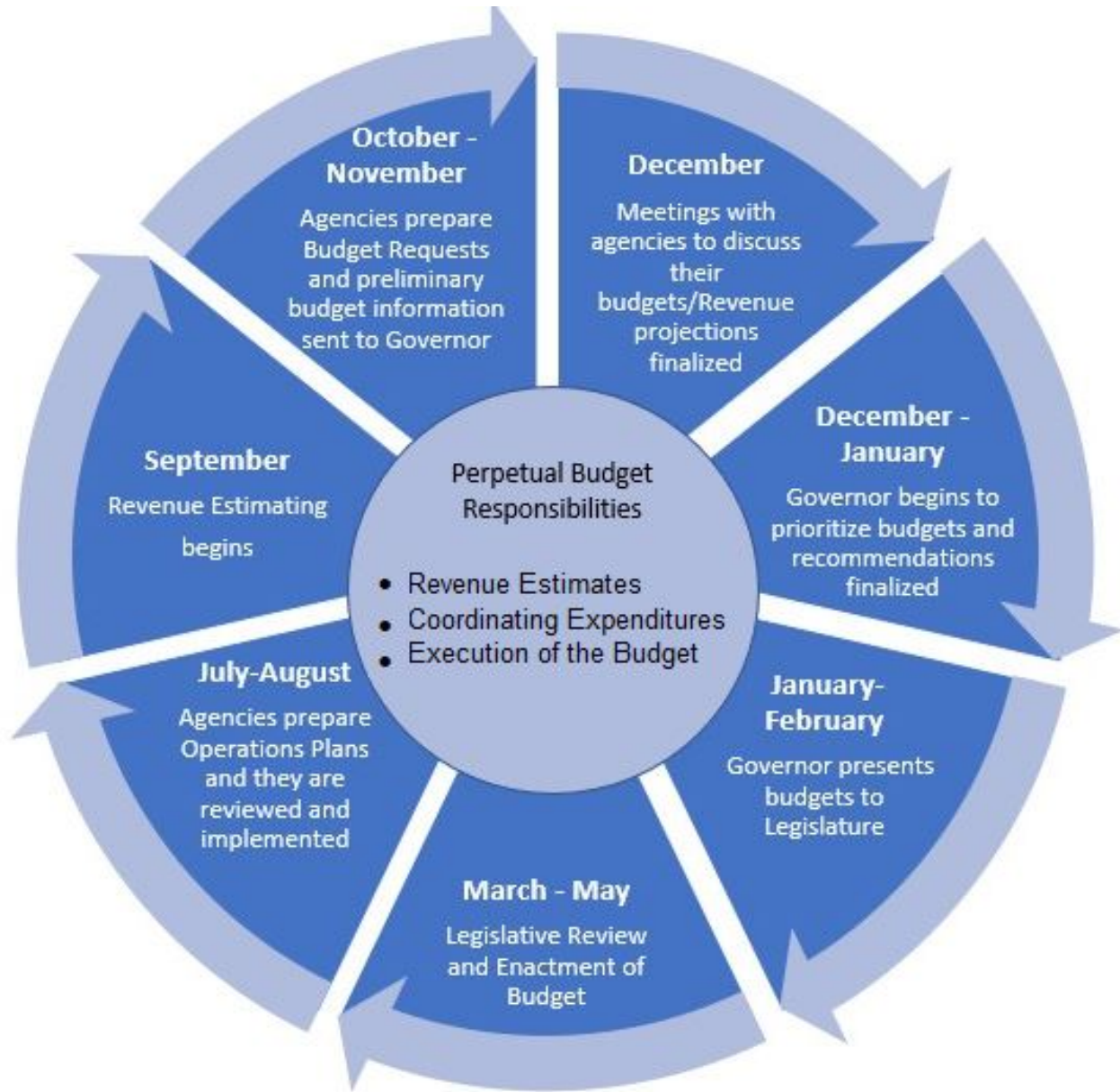
The EBO must compile and submit to the Governor (or Governor-elect), not later than November 20th, a summary of the program and financial information prepared by the state agencies and institutions. During the process, EBO prepares revenue estimates with the advice of an economist, as well as input from the State Treasurer, the Department of Revenue, and other agencies responsible for the collection of the revenues. The total estimated available revenue in both the State General Fund and the Education Trust Fund must be certified to the Legislature prior to the third legislative day of each Regular Session as required by Section 260.02 of the Constitution of Alabama 2022.

Executive budget hearings are conducted to allow agency heads the opportunity to discuss their budget requests and answer any questions the Governor and/or Finance Director may have. When the Governor begins the task of formulating the proposed budget, consideration is given to the estimates of revenue, the estimates of expenditure requirements submitted by the agencies, the tentative budget recommendations prepared by the EBO, and the testimony elicited at the budget hearings. However, the final budget proposal represents the Governor's judgment and recommendations for meeting the revenue and expenditure needs of state government as well as taking into consideration the needs of the citizens, court orders, and statutory mandates. Ultimately, the Governor is required to submit a balanced budget (§ 41-19-4, *Code of Alabama 1975*) whereas proposed expenditures do not exceed recommended available revenue.

The Governor's Executive Budget is transmitted to the Legislature on or before the second day of the Regular Session and consists of three parts. First, the fiscal data section contains information on the bonded indebtedness, revenue estimates, condition of major state funds, summary of recommended appropriations, organizational charts, and the Governor's State of the State address. Second, the Executive Budget Summaries contain a brief descriptive narrative as well as detailed information related to the actual expenditures, current budget, and requested appropriations for each agency and institution. Detail is provided by standard classifications of expenses, such as personnel costs, operating expenses, grants and benefits, capital outlay, equipment purchases, and transportation costs. Finally, the appropriation bills include the language to legally enact the budget and any recommended revenue bills, which implements the recommendations made by the Governor. Such appropriation bills indicate the programmatic appropriation to each agency and institution and the source of funds from which each appropriation is to be paid.

EXECUTIVE BUDGET PROCESS

State of Alabama Budget Calendar (Fiscal Year October 1 to September 30)



The above budget calendar represents a typical budget year for the State of Alabama. The start date for the Regular Legislative Session is based on which year it is in the quadrennium. The first, second, and third year are on the 1st Tuesday in February. The fourth year is on the 2nd Tuesday in January. (§ 29-1-4, *Code of Alabama 1975*)

LEGISLATIVE PROCESS

Legislative Process

After the Executive Budget is received and introduced by the Legislature, it is referred to the House and Senate finance committees for review and alteration. During the review process, the Legislature will hold budget hearings in Joint Committee to hear from agencies regarding their funding needs in the new fiscal year. Once budget hearings are completed, each finance committee will review one of the two budgets: General Fund or Education Trust Fund, along with other accompanying appropriation bills. The House Ways and Means and Senate Finance and Taxation Committees will make changes to the Governor's budget and present it to the Legislature for approval. If the House and Senate cannot agree on the proposed budget, it is then referred to a Conference Committee made up of delegates from the House and Senate. This committee debates any differences, comes to a compromise, and presents the budget once again to the Legislature for approval.

The Legislature must consider the budget recommended by the Governor, including proposed goals and policies, tax rates, revenue changes, and long-range program plans. The Legislature may adopt alternatives from the recommendations made by the Governor, but ultimately must pass a balanced budget, which means that any authorized expenditures shall not exceed estimated revenues. (§ 41-19-9, *Code of Alabama 1975*)

The budget must be passed by a majority of the members present in each legislative body and presented to the Governor for approval. If the Governor disapproves of the changes made to the budget, he or she may veto it and return it to the house of origin. Alabama is a state in which the Governor has the power to accept or reject any item of an appropriation bill without vetoing the entire bill. In this event only, the vetoed item of the appropriation bill is returned to the house of origin for reconsideration by the Legislature. The remainder of the bill becomes law.

The items vetoed by the Governor may be overruled by the Legislature with a majority vote of each house. If the Governor fails to return a bill to the house in which it originated within six days after it was presented to him or her (except for Sundays), it becomes law without his or her signature unless recess prevented the return. The bills that reach the Governor less than five days before the end of the session may be approved by him or her within ten days after adjournment. Any bills not approved within that time do not become law. This is known as a "pocket veto" which is the most conclusive form of veto for the Legislature which, having adjourned for the session, has no chance to reconsider the vetoed measure.

Once passed by the Legislature, the budget becomes an act and appropriates spending authority to the agencies listed in the act to operate state government for the next fiscal year.

AMENDING THE BUDGET

Supplemental Appropriation

The current year's appropriation bill which passed in the prior year's Regular Session can be amended by the Legislature in the current year through a supplemental appropriation bill. Supplemental appropriation bills are for a single purpose and provide the source of revenue necessary to pay the appropriation. A supplemental appropriation bill can increase/decrease a current appropriation, create a new appropriation, or amend the current appropriation bill by correcting or changing language in the bill regarding a specific expenditure.

Appropriation Transfers/Changes

Appropriation transfers or changes between objects of expenditures within a program may be made only by the Director of Finance. Appropriation transfers or changes between programs within an agency or department may be made only by the Governor and shall be reported to the legislature quarterly. No transfers can be made between agencies or departments except for interagency agreements executed for purposes of accomplishing objectives for which the funds involved were appropriated. (§ 41-19-10, *Code of Alabama 1975*)

Appropriation Bill Language

The appropriation bill contains language to allow for the following:

- Any amounts from appropriations unexpended at fiscal year-end shall be reappropriated to the various state agencies.
- The Governor is authorized to appropriate additional funds to any state agency when the original appropriation is insufficient to pay salaries in that agency.
- The Director of Finance has the authority to pay claims that a federal court has ordered upon certification by the Attorney General.
- State agencies are required to make quarterly transfers from their appropriated amounts to the State Personnel Department for professional services provided.
- Any amounts appropriated to state agencies include the amounts necessary to pay for employee health care.
- The Director of Finance shall notify the Chair of the House and Senate Finance Committees and the Legislative Fiscal Officer of any interagency transfers.

Emergency Appropriations

The § 41-4-94, *Code of Alabama 1975* requires the budget appropriation bill contain a specific amount as an emergency appropriation. The appropriation shall be expended solely for the purpose of addressing a financial emergency within a state department, board, commission, bureau, office, or agency. The appropriation shall not exceed 2% of the total amount appropriated in the appropriation bill. The allotment of emergency appropriations shall be as follows:

- Any agency of the state shall submit a request in writing to the Director of Finance providing justification for the request.
- The Director of Finance has the authority to modify the amount requested by the agency.
- If approved for emergency funding, the Director of Finance directs the Executive Budget Office to release the funds after providing a 10-day notice to the Chairs of the Senate Finance and Taxation-General Fund Committee, the Chair of the House Ways and Means-General Fund Committee, and the Legislative Fiscal Officer of the pending transfer.

AMENDING THE BUDGET

Federal Funds

In the appropriation bill passed by the Legislature, it is noted that all federal funds received by a state agency shall be appropriated to that agency. If the legislature is not in session during the time that the federal funds are received, the agency must submit a budget revision to the Executive Budget Office increasing the agency's spending authority for the amount of funds received. The revision must be approved by both the Director of Finance and the Governor for the agency to increase its spending authority.

FINANCIAL POLICIES

Financial Policies

Once the Legislature has passed the various appropriation bills and they become law, the financial controls of the budget process are set into motion.

Budgetary Controls

Budgetary control is exercised through the Executive Budget Office of the Department of Finance based on the appropriation acts of the Alabama Legislature. The annual appropriation acts for Alabama include legally adopted budgets for the General Fund, Education Trust Fund, and other budgeted funds. The appropriation acts identify the source of funding as well as programmatic areas for which expenditures are authorized.

Alabama's Constitution and other state statutes require a balanced budget for annual financial operations. A balanced budget occurs in financial planning or the budgeting process when total expected revenues are equal to or greater than total planned spending. A budget can be considered balanced after a full year's worth of revenues and expenses have been incurred and recorded. If revenue collections do not meet budget projections, the Governor is required to prorate the appropriations and restrict allotments to prevent an overdraft in any fiscal year for which the appropriations are made.

Allotments of appropriations are made quarterly based on plans of operations submitted by the departments and agencies. These appropriations and allotments are enforced by automated edits that prevent allotments in excess of appropriations and expenditures. Encumbrance accounting is used for purchase orders that are issued to ensure purchase orders plus expenditures do not exceed allotment balances. Controls are further tightened at fiscal year-end by verifying the total of purchase orders plus expenditures and any obligations (accounts payable) incurred against fiscal year appropriations, do not exceed allotments and the remaining allotments do not exceed cash in the State Treasury.

Financial Controls

An appropriation for a department, agency, or program of the State is initially contained in one of the appropriation bills enacted by the Legislature. Before any money can be disbursed pursuant to an appropriation, the department, board, bureau, commission, agency, office, or institution of the State for which the appropriation was made, must submit a requisition to the Finance Department for an allotment of the amount estimated that is necessary to take on work during the period for which the allotment is to be made.

Allotments are made for a certain length of time as deemed appropriate and convenient by the Department of Finance, with the approval of the Governor. No allotment shall, in any event, be for a period of longer than three months. The Department of Finance must examine each such requisition and, with the approval of the Governor, make such allotment or modification as necessary.

The State Comptroller is required to establish all allotments on the books and is prohibited from paying an agency any amount more than the allotted amount. The Department of Finance, with the approval of the Governor, may subsequently modify any allotment either upon the written request of the head of the agency concerned, Finance Director, or the Governor. After the Comptroller has recorded an allotment, the money represented may be expended or encumbered upon request of the head of the agency for which such funds have been appropriated.

State money, which has been appropriated and allotted, is subject to disbursement by the State Treasurer. Each warrant presented to the State Treasurer by the Comptroller must specify the appropriations against which it is drawn, or the Treasurer will not pay the warrant. The Comptroller is responsible for keeping an account in connection with each appropriation and allotment. No warrant may be issued by the Comptroller or

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paid by the State Treasurer more than the available balance of the applicable account or funds on hand in the State Treasury. The State Treasurer is required to honor all warrants properly drawn by the Comptroller. It is unlawful for any agency official to expend any appropriation for any purpose other than that for which the money was originally appropriated, budgeted, and allotted. If the Governor ascertains that funds are being spent unlawfully, the Governor has the power to suspend all appropriations and allotments to such agency or institution until such amounts diverted or wrongfully expended have been replaced. (§ 41-4-95, *Code of Alabama 1975*)

Under the Alabama Constitution, if at the end of any fiscal year, the money in the State Treasury is not sufficient for the payment of all proper claims presented to the Comptroller, then as of the end of the fiscal year, the Comptroller is required to issue warrants only for that proportion of each such claim equal to the percentage of the amount of such claim relative to the total of all claims. The courts of Alabama have interpreted this provision to require the annual financial operations of the State to be on a balanced budget and to prevent any department of the State from creating any State debt.

Basis of Budgeting and Basis of Accounting for Financial Statements

The financial statements for the State of Alabama are reported in conformity with generally accepted accounting principles (GAAP) unless otherwise noted on the face of the statement or in the Notes to the Financial Statements. GAAP basis reporting differs considerably in some ways from the cash basis of accounting under which the State budgets and operates.

Under GAAP, the government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements. Agency funds, however, do not have a measurement focus. Revenues are recognized and recorded when earned and expenses are recorded when a liability is incurred for exchange and exchange-like transactions, regardless of the timing of cash flows.

Government fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources are included on the balance sheet.

Auditing Policies

The financial statements for the State of Alabama are audited by the Department of Examiners of Public Accounts. The § 41-5A-1 through 41-5A-24, *Code of Alabama 1975* created the Department, which is charged with auditing the books, accounts, and records of all state and county offices, officers, bureaus, boards, commissions, corporations, departments, and agencies and to report on expenditures, contracts, or other audit findings to be violation of law. The Department has the authority to make audits of the accounts of all entities receiving or disbursing public funds. Most of the audit work performed by the Department consists of traditional financial and compliance audits, including Federal compliance. These audits focus on two areas: reliability and accuracy of financial statements; and compliance with laws, ordinances, regulations, and other requirements.

Cash Management

The Office of the State Treasurer, created by § 36-17-91 *Code of Alabama 1975*, is the bank of state government. The general duties of the Treasurer are to receive all money due to the state, deposit them in the proper accounts, and ensure funds are available to pay for expenses incurred by the State.

The State Treasurer has the responsibility for the investment of cash balances. In accordance with statutory requirements, treasury cash may be invested in Alabama bank deposits, repurchase agreements, U.S. Treasury securities, and agency securities.

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The State Treasurer has placed considerable emphasis on cash management. In cooperation with state agencies, the receiving of funds into the State Treasury is expedited, with all excess funds earning interest. Investment earnings are deposited in the General Fund and are to be appropriated by the State Legislature for government operations. In addition to the management of the investment of these funds, the State Treasurer initiates investments for several state agencies, with the investment earnings being credited to those agencies.

Risk Management

The state manages risk through risk control and risk financing to minimize the adverse effects of certain types of losses. Risk financing includes self-insurance through three different funds:

State Insurance Fund

The State Insurance Fund (SIF) was established in 1923 by § 41-15-1 *Code of Alabama 1975* for the purpose of insuring direct physical loss on buildings and contents in which title in whole or in part is vested in the State of Alabama. All covered property shall be insured for no more than its replacement cost and shall be insured for no less than 80 percent of its actual cash value.

General Liability Trust Fund

The General Liability Trust Fund was established in 1984 to protect state employees from personal financial liability resulting from lawsuits that are based on negligence while acting within the line and scope of state employment. Claims are investigated and defended through the Office of the Attorney General. Auto liability is fully reinsured and American Southern Insurance Company, a re-insurer, handles all claims.

State Employee Injury Compensation Trust Fund

The State Employee Injury Compensation Trust Fund (SEICTF) was created by the Legislature on October 1, 1994, with the purpose of providing benefits to eligible state employees for job-incurred injury. Benefits under SEICTF are administered by the Risk Management division of the Department of Finance in accordance with the Alabama Administrative Code that includes all reasonable medical expense arising from a job-incurred injury, lost wages, and benefits to dependents of employees who are fatally injured on the job.

Inventory Management

The § 36-16-1 through 36-16-11, *Code of Alabama 1975* states that the State Auditor is responsible for the accounting of state personal property costing \$500 or more except for those items of personal property deemed important or sensitive enough by the Property Inventory Control Division to be included in the inventory of state property. The State Auditor is responsible and accountable for all state personal property through a central control and by coordinating with each department's appointed property manager who is responsible for the department's non-consumable personal property. The office is charged to perform an audit of the equipment in each state agency every two years.

Compensated Absences

Employees in permanent positions accrue annual leave at a rate of four hours and twenty minutes to nine hours and forty-five minutes semi-monthly dependent upon length of service. Upon separation from service, an eligible employee is paid for the actual number of annual leave days he or she has earned, up to a maximum of sixty days, with the amount being computed on the basis of his or her daily pay rate at time of separation multiplied by the number of days leave due.

Sick leave is accrued at a rate of four hours and twenty minutes semi-monthly. Employees may accumulate up to a maximum of 150 days sick leave. Employees may be compensated for one-half of the maximum accrued

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sick leave only upon retirement from state service. Tier I employees must have twenty-five years of service OR be at least sixty years old and have at least ten years of service to be eligible for retirement. Tier 2 employees must be at least sixty-two years old AND have at least ten years of service to be eligible for retirement. Tier 1 State Troopers must have twenty-five years of service OR be at least fifty-two years old and have at least ten years of service to be eligible for retirement. Tier 2 State Troopers must be at least fifty-six years old AND have at least 10 years of service to be eligible for retirement. If a state employee in the classified service dies while in active service to the State, the estate of the deceased employee receives a payment of fifty percent of the accrued and unused sick leave, not exceeding 600 hours, which the employee was credited with at the time of his or her death.

Quarterly Performance Reports

Each state agency is required, by the § 41-19-11, *Code of Alabama 1975*, to submit a performance report to the Executive Budget Office on or before November 1 for the preceding fiscal year. The Executive Budget Office summarizes the performance [reports](#) and makes these reports available on its website after each quarterly submittal as well as a final annual report. These reports include the following information:

1. The work accomplished and the services provided in the preceding fiscal year or any other meaningful work period.
2. The relationship of accomplishments and services to the policy decisions and budget determinations of the Governor and the Legislature.
3. The costs of accomplishing work and providing services, to the extent feasible, citing meaningful measures of program effectiveness and costs.
4. The administrative improvements made in the preceding year, potential improvements in future years, and suggested changes in legislation or administrative procedures to make further improvements.

Evidence-Based Budgeting Process

In the 2019 Legislative Session, Act 2019-517 was passed and created the Alabama Commission on the Evaluation of Services. This Commission was created for the purpose of advising the Legislature and the Governor regarding the evaluation of services, which may include evidence-based policymaking, within the state.

Joint Task Force on Budget Reform

In September 2016, the Legislature passed a joint resolution creating the Joint Task Force on Budget Reform (JTF). The task force is composed of 7 members from the House and 7 members from the Senate. This task force was established to examine the structure and design of the state budgeting process and make recommendations for long-term budget and tax system reforms. The task force evaluated and recommended changes to state budgeting practices including, but not limited to the following five categories:

1. Budget Process – How the overall budget process can improve
2. Agency Reviews – Recommendations to improve transparency and accountability of state agencies
3. Earmarking – Solutions to appropriate revenues better based upon needs
4. Tax Credits, Exemptions, and Deductions – Determines necessary steps to ensure that tax preferences are beneficial to the state and its citizens
5. Tax Fairness – Measures to reduce the tax burden on middle and lower-class citizens and improve the fairness of tax policy

FINANCIAL POLICIES

The JTF made the following recommendations during the 2018 Regular Session to change current state budgeting practices by:

1. Requiring state entities to be more efficient with state resources and provide for a reserve fund.
2. Requiring an ongoing review and evaluation of new and existing tax expenditures, to include but not be limited to, reporting requirements and sunset review.
3. Mandating a legislative budget hearing two weeks prior to the beginning of the annual legislative session to ensure that members of the Legislature have access to certain fiscal information submitted by state agencies.
4. Requiring the ongoing review and evaluation of earmarked state revenues.

Rolling Reserve Act

The Rolling Reserve Act, which was created by Act 2011-3 and amended by Act 2015-538 and Act 2023-390 (§ 29-9-1 et seq., *Code of Alabama, 1975*), established the cap that may be appropriated from the Education Trust Fund (ETF) in any fiscal year. The lesser of the cap calculation or Secondary Spending Limit calculation is used. The cap is first calculated by taking the sum of total recurring revenues deposited into the ETF in the last completed fiscal year preceding the calculation year and adjusting the amount up or down by: (1) the average annual percentage change in recurring revenues for the 15 most recently completed fiscal years preceding the date on which the fiscal year appropriation cap is calculated, excluding the highest and lowest years from the calculation; (2) if legislation is enacted that will increase recurring revenues deposited into the ETF, an amount equal to 95% of the fiscal note attached to the legislative act is added to the cap; (3) if legislation is enacted that will decrease recurring revenues deposited into the ETF, the negative impact based on the enacted fiscal note is subtracted from the cap; (4) any nonrecurring revenue shall be added/subtracted. The second way to calculate the cap is the Secondary Spending Limit calculation which is a percentage increase of the ETF base appropriations (a 6.5% increase beginning in FY24 and decreasing by 0.25% until reaching 5.75% increase in FY27). The Finance Director and the Legislative Fiscal Officer shall certify their computation of the fiscal year appropriation cap and secondary spending limit at the same time as the certification required by Section 260.02 of the Constitution of Alabama of 2022.

On or before May 31st of each fiscal year, if available revenues exceed Education Trust Fund total appropriations for the immediately preceding fiscal year, the additional revenue will be deposited in the following accounts: ETF Rainy Day Account, ETF Budget Stabilization Fund, ETF Advancement and Technology Fund, and ETF Educational Opportunities Reserve Fund.

Education Trust Fund Rainy Day Account

Section 260.02, Constitution of Alabama 2022, established the current Education Trust Fund Rainy Day Account within the Alabama Trust Fund through oil and gas capital payments. The maximum amount available for withdrawal equals 6.5% of the ETF appropriations for the prior fiscal year less any amounts previously withdrawn that have not been repaid. Excess ETF revenue is used for repayment if funds had been withdrawn. The Account's repayment deadline is six years.

Budget Stabilization Fund

After payment to the Education Trust Fund Rainy Day account, an amount up to 1% of the previous fiscal year's Education Trust Fund total appropriation is transferred from the ending balance of the Education Trust Fund to the Budget Stabilization Fund annually until the Fund reaches 10% of the previous year's appropriations from the Education Trust Fund. Funds in the Budget Stabilization Fund are used to prevent proration in the Education Trust Fund. (§ 29-9-5, *Code of Alabama 1975*)

FINANCIAL POLICIES

Advancement and Technology Fund

After the required transfer into the Budget Stabilization Fund, 50% of the remaining excess revenue balance in the Education Trust Fund, not to exceed \$1 billion in any fiscal year, shall be transferred to the ETF Advancement and Technology Fund to be appropriated through an independent supplemental appropriation bill. The balance of the fund must equal or exceed \$10 million in the previous fiscal year in order to be appropriated. These funds are allocated to K-12 entities and higher education institutions and can be used for: (1) repairs or deferred maintenance of public education facilities; (2) capital outlay; (3) classroom instructional support under the Foundation Program; (4) insuring facilities; (5) transportation for K-12 local boards of education; (6) school security measures; and (7) the acquisition and or purchase of education technology and equipment. (§ 29-9-4, *Code of Alabama 1975*)

Educational Opportunities Reserve Fund

Act 2023-390 established the Educational Opportunities Reserve Fund. After the transfer to the Budget Stabilization Fund, 20% of the remaining excess Education Trust Fund revenue shall be transferred into this fund, to be appropriated through an independent supplemental appropriation bill. The balance must equal or exceed \$300 million in the previous fiscal year before funds can be appropriated.

Funds are used to: (1) offset a reduction of revenues in the Education Trust Fund; (2) provide funding for unanticipated obligations, and to sustain required programmatic increases due to economic changes; (3) provide funding to maintain prior year appropriation levels; and (4) start up or transitional support to provide access to enhanced educational opportunities to all public K-12 or higher education students.

State General Fund Rainy Day Account

Section 260.02 of the Constitution of Alabama 2022 established the current State General Fund Rainy Day Account as a part of the Alabama Trust Fund. At no time may the amount withdrawn from this account exceed 10% of General Fund appropriations for the previous fiscal year less any amounts previously withdrawn which have not been repaid. The Legislature must replenish the account within 10 years after withdrawal.

General Fund Budget Reserve Act

Act 2020-115 established the State General Fund Budget Reserve Fund. Beginning on October 1, 2020, and on October 1 of each fiscal year thereafter, 20% of the ending balance in the State General Fund from the previous fiscal year that was unanticipated and unappropriated by the Legislature as a beginning balance in the current fiscal year shall be dedicated to the fund. The Director of Finance shall transfer 20% of this balance by November 15 of each year and shall be made each year when the balance in the State General Fund Budget Reserve Fund at the end of a fiscal year is less than \$100 million.

The bill authorizes withdrawals to be made from the State General Fund Budget Reserve Fund in the event of proration in the State General Fund. The Governor must certify to the State Comptroller and notify the Legislature that proration would occur in the State General Fund. Any amount in excess of the amount necessary to avoid proration shall be repaid within 30 days after the end of the fiscal year in which withdrawals are made. In addition, amounts in the State General Fund Budget Reserve Fund may be withdrawn through an independent supplemental appropriation bill enacted with a recorded vote of at least two-thirds of the membership of each legislative chamber to provide funding necessary for any of the following: (1) to offset a reduction in estimated revenues to the State General Fund for the current fiscal year; (2) to fund state employee pay raises or bonuses; and (3) to provide funding for unanticipated obligations. However, no funds may be appropriated until the balance of the State General Fund Budget Reserve Fund at the end of the previous fiscal year equals or exceeds \$50 million.

FINANCIAL POLICIES

Medicaid Emergency Reserve Fund

Act 2023-359 established the Medicaid Emergency Reserve Fund. The purpose of this fund is to cover expenditure variances due to cost increases and unforeseen cost and to prevent overdraft or deficit if the Alabama Medicaid Agency is expected to expend its total State General Fund appropriation before the end of the fiscal year. The transfer to the Medicaid Emergency Reserve Fund shall be made annually at the end of every fiscal year. The unencumbered balance of both the Medicaid State General Fund Account and the Medicaid State General Fund Carryforward Account, that will not be appropriated in a future budget, shall be transferred to the Medicaid Emergency Reserve Fund no later than November 15 of the following fiscal year.

Each year the legislature shall appropriate the expected carryforward in the Medicaid Emergency Reserve Fund back to the fund for use in the next fiscal year. Each year the legislature shall also appropriate any expected transfers from both the Medicaid State General Fund Account and the Medicaid State General Fund Carryforward Account to the Medicaid Emergency Reserve Fund.

The balance in the Medicaid Emergency Reserve Fund shall not exceed \$100 million. No transfers may be made to the Medicaid Emergency Reserve Fund if the balance is \$100 million. The State Treasurer shall invest the funds in the Medicaid Emergency Reserve Fund in investments which are eligible investments for the State Treasurer, as authorized by subsections (b), (c), and (d) of § 41-14-30, *Code of Alabama 1975*.

Alabama Open Meetings Act

Alabama Open Meetings Act, created by § 36-25A-1, *Code of Alabama 1975*, provides the citizens greater access to state and local government. This law guarantees that Alabama's citizens have open access to agencies, boards, commissions, and other governmental bodies which conduct the people's business. In addition, all votes on matters before a governmental body must be made during the open or public portion of a meeting, and voice votes are allowed. No votes can be taken in executive sessions, and a governmental body may not vote by secret ballot.

Annual Reporting of Federal Funds

Annual Reporting of Federal Funds, created by § 41-4-97, *Code of Alabama 1975*, provides that each state agency, excluding professional licensing boards, is required to submit an annual report of their federal funds on or before October 31 each year. The report shall include: the amount received, the amount appropriated by the Legislature, the percentage of federal funds of their total budget, and a plan if their federal receipts were reduced by 5% and 25%.

The Department of Education must include information for each public school, and the Community College System must include information for each public community or technical college.

The Executive Budget Office shall submit the report by January 1 to the Legislative Council.

CAPITAL PROJECTS

Capital Projects

Funding sources for capital expenditures may include state, federal, local funds, and bond proceeds. Capital expenditures are defined as renovations, repairs, major maintenance, new construction, land purchases, and equipment with an anticipated life exceeding one year. In accordance with §41-4-93, *Code of Alabama 1975*, a capital expenditure project includes expenditures that result in the acquisition of land, buildings, permanent equipment for buildings, and/or improvements or alternations to any land, building, or permanent equipment for buildings. This includes the cost of construction or alteration to roads, highways, bridges, and airfields.

The following projects were funded from surplus balances from the State General Fund for fiscal year 2024:

State General Fund Projects – Funded by the State General Fund Supplemental Appropriation Bill Act 2024-412

The Legislative Council

- **\$20,000,000** for construction of a parking deck related to the new Alabama State House.

Supreme Court of Alabama

- **\$716,600** for repairs and maintenance of the Heflin-Tolbert Judicial Building and IT hardware upgrades.

The Department of Corrections – Correctional Capital Improvement Fund

- **\$150,000,000** for prison construction.

The District Attorneys

- **\$200,000** for juvenile detention beds for the Russell County District Attorney.

The Department of Commerce

- **\$5,000,000** for the Port of Mobile pier repairs.

Alabama Department of Economic and Community Affairs (ADECA)

- **\$5,000,000** for the Ardmore Welcome Center repairs and replacement of the rocket.
- **\$400,000** for the Summerdale water main repairs.
- **\$85,000** for the City of Decatur island removal.
- **\$112,000** for the City of Florala museum and welcome center.
- **\$100,000** for the City of Opp roof repairs to police headquarters.
- **\$100,000** for the City of Ozark park upgrades.
- **\$1,000,000** for Phenix City Moon Lake renovations.
- **\$1,000,000** for the Houston County Sheriff's Office lock replacement.
- **\$1,200,000** for the Crenshaw County Recreational Complex.
- **\$750,000** for the Town of Cottonwood tornado assistance.
- **\$100,000** for the Town of St. Florian for the police department.

CAPITAL PROJECTS

Emergency Management Agency

- **\$600,000** for replacing the Mobile Command Vehicle.
- **\$25,000** for generators used in hurricane evacuations.
- **\$60,000** for Tallapoosa County emergency response vehicles.

Alabama Department of Finance

- **\$3,005,769** for State Capitol building security upgrades.

Firefighters' Personnel Standards and Education Commission

- **\$500,000** for a ladder truck and life-saving equipment.

Alabama Forestry Commission

- **\$500,000** for replacement of obsolete equipment.
- **\$50,000** for a fire truck for the Elkmont Volunteer Fire Department.
- **\$250,000** for the North Lookout Mountain Volunteer Fire Department.

Geological Survey of Alabama

- **\$3,500,000** for the Core and Sample Repository.

Alabama Historical Commission

- **\$221,800** for an ADA compliant bath house at Brierfield Ironworks Historical State Park.

State Industrial Development Authority

- **\$20,000,000** for the development of industry-ready sites.

State Law Enforcement Agency

- **\$9,833,000** for in-car cameras, body cameras, handheld radios, and other related expenses.

Alabama Department of Mental Health

- **\$2,000,000** for capital outlay expenses for the East Central Mental Health Center in Troy.
- **\$400,000** for capital outlay expenses for the Arc of Madison County.

Alabama Department of Public Health

- **\$500,000** for rural ambulance equipment.

Alabama Department of Tourism

- **\$669,000** for the Highway 72 Welcome Center.

Alabama Department of Veterans' Affairs

- **\$3,500,000** for the construction of Dovetail Landing to help veterans transition to civilian life.

CAPITAL PROJECTS

The following projects were funded from surplus balances from the Education Trust Fund for fiscal year 2024:

Education Trust Fund Projects – Funded by the Education Trust Fund Supplemental Appropriation Bill Act 2024-428

State Board of Education – Local Boards of Education

- **\$15,000,000** for purchase of new buses based on current age and mileage of existing buses.
- **\$10,000,000** for Career Tech Operations and Maintenance to expand support through the purchase of equipment, consumables, and supplies.

Alabama State Department of Education (SDE)

- **\$9,000,000** for charter school capital projects through a grant program.
- **\$6,650,000** for capital projects at the American Village.



American Village

Alabama Department of Commerce

- **\$5,000,000** to support a Biotech Workforce Center in Birmingham.

Alabama School of Healthcare Sciences in Demopolis

- **\$15,000,000** for the Alabama School of Healthcare Sciences Foundation.

Alabama Supercomputer Authority

- **\$1,100,000** for next generation firewalls for new sites.

Alabama Commission on Higher Education (ACHE)

- **\$4,000,000** for the Deferred Maintenance Program for Historically Black Colleges and Universities (HBCU).

Alabama Historical Commission

- **\$800,000** for the Community Foundation of Northeast Alabama for capital outlay expenses for Remington Hall at the former Fort McClellan.
- **\$200,000** for Historic Coppinville School Park in Enterprise.
- **\$250,000** for the Historic Looney's Tavern Theater renovation.
- **\$575,000** for the Historic Old State Bank renovation.

CAPITAL PROJECTS

- **\$50,000** for Pratt City Historic signage.
- **\$1,000,000** for the Operating Grant Program pursuant to the provisions of Act 2023-379.

Legislative Council

- **\$25,000,000** for the construction and/or equipping of the new Alabama State House and Capitol complex renovations and to provide enhanced educational opportunities for school children, college students, and other residents throughout the state.

Alabama A & M University

- **\$12,000,000** for deferred maintenance, renovation of existing facilities, and expenses associated with ongoing capital projects.

Alabama State University

- **\$9,000,000** for deferred maintenance, renovation of existing facilities, and expenses associated with ongoing capital projects.

The University of Alabama - System

- **\$63,000,000** for expenses associated with recruiting and retaining students and faculty, increasing research capacity, deferred maintenance, renovation of existing facilities, and ongoing capital projects.
- **\$3,000,000** for expenses for cybersecurity to be used by the University of Alabama in Huntsville.

Athens State University

- **\$5,750,000** for expenses for deferred maintenance, renovation of existing facilities, and expenses associated with ongoing capital projects.

Auburn University

- **\$25,450,000** for expenses for increasing research capacity, deferred maintenance, renovation of existing facilities, and ongoing capital projects.

Auburn University – Montgomery

- **\$5,250,000** for deferred maintenance, renovation of existing facilities, and expenses associated with ongoing capital projects.

Jacksonville State University

- **\$12,000,000** for deferred maintenance, renovation of existing facilities, and expenses associated with ongoing capital projects.

The University of Montevallo

- **\$9,250,000** for deferred maintenance, renovation of existing facilities, and expenses associated with ongoing capital projects.

CAPITAL PROJECTS

The University of North Alabama

- **\$14,000,000** for deferred maintenance, renovation of existing facilities, and expenses associated with ongoing capital projects.

The University of South Alabama

- **\$500,000** for expenses for the marine lab.
- **\$22,500,000** for expenses for increasing research capacity, deferred maintenance, renovation of existing facilities, and expenses associated with ongoing capital projects.

Troy University

- **\$14,250,000** for deferred maintenance, renovation of existing facilities, and expenses associated with ongoing capital projects.

The University of West Alabama

- **\$250,000** for the Cahaba Biodiversity Center facilities renovation.
- **\$11,500,000** for deferred maintenance, renovation of existing facilities, and expenses associated with ongoing capital projects.

Firefighters' Personnel Standards and Education Commission/Fire College

- **\$1,200,000** for an aerial apparatus.

Tuskegee University

- **\$5,000,000** for deferred maintenance, renovation of existing facilities, and expenses associated with ongoing capital projects.

Alabama Community College System

- **\$37,050,000** to establish a capital fund for ongoing deferred maintenance and capital project needs of community colleges.
- **\$18,000,000** for the Alabama Centers for Rural Healthcare Opportunities per Act 2023-378, of which \$3,000,000 will be used to complete the North Alabama collaborations.
- **\$27,640,057** for deferred maintenance, renovation of existing facilities, and expenses associated with ongoing capital projects.
- **\$900,000** for the Northwest Alabama Workforce Training Center.

Alabama Community College System – Bevill

- **\$25,000,000** for the Alabama Energy Infrastructure Training Center.

Alabama Community College System – Jefferson State

- **\$3,000,000** for a truck driving training track.

Alabama Marine Environmental Science Consortium

- **\$4,000,000** for expenses for deferred maintenance, renovation of existing facilities, and expenses associated with ongoing and future capital projects.

CAPITAL PROJECTS

Alabama Lieutenant Governor

- **\$15,000,000** for a K-12 Capital Grant Program used to provide grants to eligible school systems to assist with capital projects, deferred maintenance, and technology needs.

Alabama Institute for the Deaf and Blind

- **\$3,464,931** for the Montgomery Regional Center relocation and expansion.

Alabama Department of Public Health

- **\$5,000,000** to coordinate with the University of Alabama at Birmingham for the establishment of a North Alabama rural dental clinic residency program.

Council on the Arts

- **\$1,000,000** for deferred maintenance, renovation of existing facilities, and expenses associated with ongoing capital projects at the Alabama Shakespeare Festival.
- **\$2,528,000** to be used for the facilities grant program for projects that build, renovate, restore, preserve, and enhance art facilities in Alabama.

The following projects were funded from the State General Fund for capital outlay for the fiscal year 2025:

State General Fund Projects – Funded by the State General Fund Appropriation Bill Act 2024-355

Alabama Department of Commerce

- **\$5,000,000** for Port of Mobile pier upgrades.
- **\$5,000,000** for the City of Huntsville flood mitigation project.

Department of Conservation and Natural Resources

- **\$6,000,000** for parks and outdoor recreational facilities and improvements.

Department of Corrections – Correctional Capital Improvement Fund

- **\$300,000,000** for new prison construction.

Alabama Department of Economic and Community Affairs

- **\$100,000** for the City of Ardmore park upgrades.
- **\$700,000** for the City of Atmore for infrastructure upgrades.
- **\$250,000** for the City of Bay Minette for infrastructure improvements.
- **\$250,000** for the City of Birmingham for City Walk maintenance.
- **\$75,000** for the City of Chatom for park upgrades.
- **\$850,000** for the City of Decatur for Riverfront Park upgrades.
- **\$100,000** for the City of Elkmont for park upgrades.
- **\$150,000** for the City of Enterprise for park access upgrades.
- **\$1,000,000** for the City of Fairhope for historical school renovations.
- **\$500,000** for the City of Hoover for park upgrades.
- **\$250,000** for the City of Mountain Brook for park upgrades.
- **\$100,000** for the City of Lexington for park upgrades.

CAPITAL PROJECTS

- **\$500,000** for the City of Madison for public safety training facility.
- **\$250,000** for the City of Trussville park upgrades.
- **\$200,000** for the Jackson County courthouse repairs.
- **\$75,000** for the Lamar County Commission for restroom facilities.
- **\$325,000** for the Montgomery County Commission for fire damages.
- **\$100,000** for the Town of Killen for park upgrades.
- **\$150,000** for the Village Creek infrastructure upgrades.
- **\$200,000** for the Walker County Courthouse security and storm shelters.

Alabama Forestry Commission

- **\$1,750,000** for procurement and maintenance of Forest Fire Fighting vehicles and equipment.

Legislative Council

- **\$35,000,000** for expenses related to the construction of the new Alabama State House.

Department of Mental Health

- **\$2,500,000** for the construction of Region 1 Crisis Residential Unit for civil commitments operated by the Mental Health Center of North Central Alabama.

Military Department

- **\$2,650,000** for the Armory Commission maintenance and revitalization.

The following projects were funded from the Education Trust Fund for capital outlay for fiscal year 2025:

Education Trust Fund Projects – Funded by the Education Trust Fund Appropriation Bill Act 2024-351

Alabama Community College System Board of Trustees

- **\$850,000** for property, capital purchases and improvements for the Postsecondary Education Department – Administration.
- **\$183,625** for building renovation and the welding program at Bishop State Community College – Carver Campus.
- **\$595,875** for the expansion of the Alabama Center for the Arts at Calhoun Community College.
- **\$100,000** for welding facilities expansion at Drake State Community Technical College.
- **\$250,000** for facility modification at Shelton State Community College.
- **\$10,000,000** for new or updated equipment for Career and Technical education program.

Alabama Commission on Higher Education

- **\$5,000,000** for the Deferred Maintenance Program for Historically Black Colleges and Universities (HBCU).

Alabama State University

- **\$500,000** for dormitory renovations.

LONG-RANGE FINANCIAL PLANS

Governor Kay Ivey's Strategic Priorities

The Governor is required by law to develop a four-year strategic plan for presentation to the Legislature prior to the first day of the second regular legislative session in each term of office. The plan shall include program, long-range revenue, and expenditure plans for the quadrennium, improvements in the state infrastructure requiring capital outlay, and recommended steps to reduce the cost of operation of state government. (§ 41-19-3(b), *Code of Alabama 1975*)

Governor Ivey's 2024 strategic plan reveals where we – the State of Alabama – have been and where we are going. The plan is designed to benefit all Alabamians and specifically focuses on education from birth through career; developing our workforce, our economy, and our communities; many aspects of infrastructure and healthcare; public safety and military preparedness; strengthening our state through innovation and resilience; and reinforcing our fiscally sound foundation by making our tax code more competitive and budgeting in a strategic and responsible manner. Below is a breakdown of her goals, as well as additions to these goals through legislation and policy.

EDUCATION – Alabama's future lies in the ability of all our children to receive a quality education that will prepare them for success. Governor Ivey has committed to elevating Alabama to among the top 30 states in educational performance by the end of her term. We are tackling this challenge head-on on multiple fronts, including proficiency of reading and math at early grade levels and working with underperforming schools to raise their performance. Additionally, we are encouraging quality instruction in the classroom by increasing teacher pay, up 15% since Governor Ivey has been in office, with the goal of offering the highest starting salaries for teachers in the southeast.

Early Childhood Education

Alabama First Class Pre-K has been ranked as the nation's highest quality state pre-kindergarten program for 18 consecutive years.

Alabama First Class Pre-K offers 4-year-olds access to high-quality pre-kindergarten programs in their communities. It currently serves more than 24,000 children and has been awarded the highest quality rating by the National Institute for Early Education Research for 18 years.

64 new classrooms will be funded through the Pre-K through 3rd Grade Integrated Approach to Early Learning (P-3) for the 2024-2025 school year. This will bring the number of classrooms impacted by the P-3 approach to 413 in 29 counties. The goal of the P-3 approach, now moving into its eighth year, is to expand the early learning continuum from First Class Pre-K through third grade.

Research on the program's long-term impacts shows that children who participated in First Class Pre-K are more likely to be successful throughout their school careers than their peers who did not participate in the program. Alabama's diverse delivery, voluntary, high-quality Pre-K programs must meet specific quality assurances and abide by rigorous operating guidelines.

The successful partnership with local school systems and the Alabama Department of Education is one of many examples of the great work going on around the state to ensure that more children have access to high-quality, age appropriate learning that provides a solid foundation for the long-term success of Alabama's young learners.

LONG-RANGE FINANCIAL PLANS

Alabama School of Healthcare Sciences

Act 2024-192 established the Alabama School of Healthcare Sciences (ASHS) in Demopolis, Alabama. The Alabama School of Healthcare Sciences, slated to open in the fall of 2026, will become the fourth residential high school in the state. With a healthcare focused education in Demopolis, where the primary healthcare provider is the heartbeat of the community, students will discover the value of their service as community healthcare professionals and what it means to make a true difference to their community. Armed with training and certification, graduates will fill healthcare jobs across the State of Alabama and make immediate, positive contributions in an industry that has a dire need for trained professionals. In order to improve the health of rural Alabamians, building rural healthcare leaders will be the priority of this school.

What makes this school special is its far-reaching impact across the state and nation, including:

World-Class Education

- First-of-its-kind curriculum to serve as a national model.
- Hands-on clinical training in science, technology, engineering, mathematics and medicine (STEMM) pathways.
- Exposure to diverse healthcare opportunities.
- Leader among national peers pursuing similar initiatives.

Statewide Reach

- Student recruitment from all 67 counties.
- Internships, employment opportunities with statewide hospitals and clinics.
- Well-rounded, diverse applicants based on unique backgrounds.
- Students selected for personal qualities, as well as academic achievement.

Economic Success

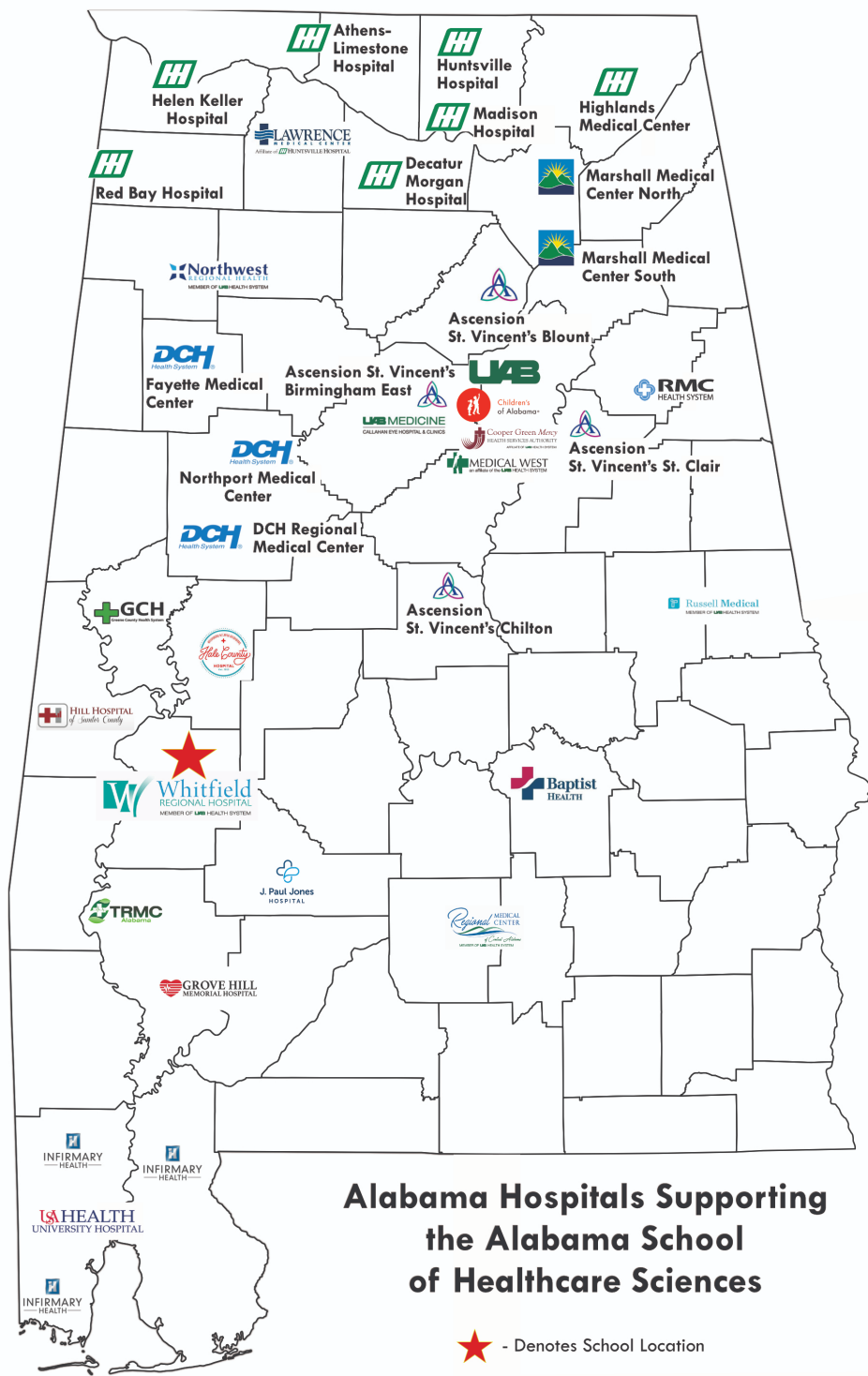
- A healthy Alabama is a prosperous Alabama.
- ASHS will attract investment, create jobs and foster economic development.
- Purposeful approach to reduce rural healthcare disparities across the state.
- Increasing rural healthcare workforce increases preventative care.

What's Next?

- Construction of ASHS slated to begin in Spring 2025.
- School Board of Trustees to be appointed, leadership team hired.
- ASHS Foundation to continue building financial support for the school.

Health Partners of the Alabama School of Healthcare Sciences

source: <https://ashsfoundation.org/>





Act 2024-21 established the CHOOSE Act. The Creating Hope and Opportunity for Our Students' Education Act of 2024 is administered by the Alabama Department of Revenue (ALDOR).

Governor Kay Ivey released a press release on October 9, 2024 announcing that The CHOOSE Act has a website where education service providers (ESPs) and Alabama families can prepare for the state's new education savings account (ESA) program.

The new website – chooseact.alabama.gov – provides Alabama families and ESPs with the latest information about The CHOOSE Act Program, including eligibility information, an online application, program FAQ, important deadlines, and parent and ESP guides. Interested ESPs can begin applying online now through the website, launched by the Alabama Department of Revenue (ALDOR). The family application process for the 2025-2026 school year will open on January 2, 2025, and close on April 7, 2025, with award notifications scheduled to be sent out on May 1, 2025.

The CHOOSE Act makes refundable income tax credits, called ESAs, available to support the success of eligible K-12 students across Alabama. An ESA can be used to pay for school tuition, tutoring, educational therapies and other qualified education expenses at approved ESPs across the state. Funding for eligible students includes:

- \$7,000 per participating student enrolled in a participating school.
- \$2,000 per participating student enrolled in a home education program (this includes an individual or group program, homeschool, co-ops, etc., and is capped at \$4,000 per family).

For the 2025-2026 school year, the program is open to families with an adjusted gross income (AGI) not exceeding 300 percent of the federal poverty level for the preceding tax year. The program will prioritize students with special needs, with a secondary focus on students who are dependents of active-duty service members enrolled in or assigned to a priority school.

Remaining ESAs will be available to students based on the family's AGI as a percentage of the federal poverty level.

Teacher Salaries

As a former classroom teacher, Governor Ivey believes that once a student begins his or her educational journey in an Alabama public school, the key to academic success is good teachers. In an effort to ensure each Alabama student is being taught by the best teacher possible, Governor Ivey has declared a goal of reaching the top starting teacher salary among Alabama's peer states in the Southeast. To date, teachers have received a 15-percent base pay increase during the Ivey Administration, and the current starting salary for first-year teachers with a bachelor's degree and zero years of experience is \$47,600. Under Governor Ivey's leadership, additional stipends have been enacted for specialized teachers, including the National Board-Certified Teacher stipend, incentives for STEM teachers through the TEAMS Act, and stipends for special education teachers. Governor Ivey will continue to support efforts to increase teacher pay in Alabama to ensure that our state attracts the best teachers possible for all of Alabama's student learners.

LONG-RANGE FINANCIAL PLANS

Literacy & Numeracy

During recent legislative sessions, Governor Ivey championed the Literacy and Numeracy Acts with the goal of ensuring every Alabama student is proficient in reading and math. Passing the new statutes – in 2019 and 2022, respectively – was monumental, but moving forward, Governor Ivey will focus on implementation of the new laws.

The promotion policy of the Literacy Act, which requires students to read at grade level before entering fourth grade, went into effect at the end of the 2023-2024 school year. The supports and interventions outlined in the Literacy Act have been showing promise in making sure Alabama's third graders are reading on grade level. The Office of Math Improvement is ramping up its work, as well. Some priorities going forward will be increasing the number of students with literacy and numeracy deficits who are attending summer and after-school opportunities and expanding the number of literacy and numeracy coaches and professional learning opportunities available at each school. Actions are being taken by the State Board of Education and education preparation programs to ensure that content and materials are aligned to the science of reading and mathematics.

Ensuring that every Alabama public school student is proficient in their reading and math skills will remain one of Governor Ivey's top initiatives. For the Fiscal Year 2025, \$68,000,000 was appropriated from the Education Trust Fund to be earmarked for the Alabama Numeracy Act.

Investing in Education

Governor Ivey's education agenda is the most sweeping, transformative, and bipartisan education agenda in Alabama's history, and with it has been historical investments in our children's education. In fact, the \$9.3 billion Fiscal Year 2025 Education Trust Fund budget was the largest in Alabama's history for the sixth consecutive year. These record education budgets account for teacher salary increases, pay raises for education support staff, increased classroom supply budgets for teachers, a 100 percent funding for computer science learning, school safety enhancements, educational building upgrades, and much more.



LONG-RANGE FINANCIAL PLANS

WORKFORCE DEVELOPMENT – Building on a solid educational foundation, Governor Ivey is committed to ensuring every Alabamian graduating from high school is prepared for a meaningful, family-supporting career. While Alabama’s unemployment levels have remained at nation-leading, record low rates, Alabama must turn its focus to labor participation, which remains well below the national average.

College & Career Readiness

To increase Alabama’s labor force participation rate, students must be prepared to continue their education or enter the workforce after high school graduation. For the graduating class of 2022, the college and career readiness rate was 79 percent, nine percentage points below the high school graduation rate of 88 percent. Closing the gap between the college and career readiness rate and the graduation rate is important if Alabama expects its students to excel in a college or career pathway in one of Alabama’s many high-wage, high-demand fields.

To this end, Governor Ivey led an effort in which the Alabama State Board of Education adopted a new rule establishing a mandatory college and career readiness completion requirement for high school students before graduation. The rule was subsequently codified during the 2023 regular legislative session and further supported through the establishment of the College and Career Readiness Attainment Fund to help schools expand access to college and career readiness indicator completion. Currently, approved college and career readiness indicators include:

1. Scoring college ready in at least one subject on the ACT.
2. Scoring at the silver level or above on the WorkKeys Assessment.
3. Earning a passing score on an Advanced Placement or International Baccalaureate Exam.
4. Successfully earning a Career Technical Education credential.
5. Earning dual enrollment credit at a college or university.
6. Successfully enlisting in the military.
7. Completing a CTE program of study.
8. Completing an in-school youth apprenticeship.

While most jobs in today’s economy require some education beyond high school, many do not require a four-year degree. Another key tool available to all students is the Free Application for Federal Student Aid (FAFSA), a form that colleges use to determine a student’s eligibility for federal financial aid, including Pell grants, work-study programs, and loans. This includes not only an education at traditional four-year colleges and universities, but also other postsecondary education opportunities, including two-year colleges, certificate programs, and associate degrees.

A Reimagined Workforce Development System

Alabama’s economy is booming, and its labor market has reached full employment, with nearly two jobs available for every Alabamian seeking work. For Alabama to realize its full potential, so must all of its citizens. Alabama has a historically low labor force participation rate of 57.6 percent, like many other states in the South. However, increasing the labor force participation rate is possible by engaging the 42.4 percent of Alabamians aged 16 and older who are not participating in the labor force. Alabama can do this by creating a more efficient workforce system.

Working for Alabama

On May 9, 2024, Governor Ivey signed the “Working for Alabama” legislative package into law. This package of bills is aimed at transforming Alabama’s workforce and getting more Alabamians trained for skilled, high-

LONG-RANGE FINANCIAL PLANS

paying jobs, streamlining Alabama's economic development efforts and investing into Alabama communities, especially those in rural areas. The bipartisan, six-bill package aims to streamline and make more efficient and effective the state's efforts and strategies in these respective areas. One of the primary goals of Working for Alabama has been to solve one of Alabama's biggest economic challenges, its Labor Force Participation Rate, which at 47th in the nation is one of the worst in America. Almost half of the state's working-age individuals are neither employed nor seeking jobs.

The Working for Alabama package is the result of state leaders being keenly aware of what's standing between Alabama and its full potential. The House Labor Shortage Study Group identified the lack of affordable childcare and housing as two of the most prevalent barriers keeping Alabamians sidelined from the workforce. The Legislation includes the Alabama Workforce Transformation Act, the Alabama Growth Alliance Act, the Alabama Career Pathways Act, the Childcare Tax Credit, the Housing Tax Credit, and legislation to create research and development corridors.

HEALTHCARE – Governor Ivey has worked to protect the health of all Alabamians through recent changes designed to improve Alabama Medicaid, the state agency that provides health coverage for about 1.1 million lower income and disabled Alabamians. Governor Ivey also helped expand behavioral-health services for children, supported programs designed to reduce infant mortality and opioid overdoses, and supported a program bringing additional Emergency Medical Services to the rural counties in Alabama.

Medicaid

Pregnant women are eligible for Medicaid if their household income is less than 146 percent of the federal poverty level (FPL). Governor Ivey and state lawmakers approved spending \$8.5 million in FY 2023 for a pilot program that extended the 60 days after birth Medicaid coverage for all Medicaid-eligible mothers to cover one year after giving birth. This pilot program was renewed during the FY 2024 regular session.

Without the pilot program, women would lose that coverage 60 days after giving birth, unless disabled or living in a household with an income of less than 18 percent of the FPL, less than \$4,475 per year for a family of three. Out of the 58,000 babies born in Alabama each year, it is estimated only half of their mothers are eligible for Medicaid.

A Nurse-Family Partnership Program that started in 2022 offers home visits to families with new mothers and is available from before birth until the child turns 2 years old. In January 2025 this program was available in 28 counties and had served 1,244 families. Alabama Medicaid leaders hope to extend the program to Medicaid eligible families in all 67 counties by early 2030.

Alabama is one of 10 states that has not expanded Medicaid coverage under the federal Affordable Care Act. Governor Ivey's administration continues to study the impact expansion could have on Alabamians and state finances.

Mental Health

Many people believe that the need for adequate mental health care has become increasingly clear. Not only can mental health issues affect an individual, but they can impact a person's family and community, including emergency responders, courts and jails, hospitals, and schools. During Governor Ivey's time in office, funding for state-sponsored mental healthcare services has significantly increased.

LONG-RANGE FINANCIAL PLANS

The increased funding has helped the Alabama Department of Mental Health (ADMH) establish an “Alabama crisis system of care” with many resources, including:

- The 988 crisis and suicide-prevention hotline, which connects people experiencing mental-health and substance-use crises with specialists trained to deliver support and referrals;
- Fourteen two-person mobile crisis teams to help adults and five mobile crisis teams focused on foster children and youth; and
- Six crisis diversion centers in Mobile, Huntsville, Montgomery, Birmingham, Tuscaloosa, and Dothan (expected to open this year), that operate 24 hours a day and seven days a week are intended to provide specialized care to people considering suicide or facing other mental health or substance use crises, who might otherwise end up in a hospital emergency room or jail.

ADMH also operates the Taylor Hardin Secure Medical Facility in Tuscaloosa. Governor Ivey and the Alabama Legislature recently allotted \$68 million to renovate and expand the facility. Once construction is completed (expected September 2025), the facility will have 225 beds, up from 140 now. The renovation will convert existing space at Taylor Hardin to a hospital-like setting and provide services to specialty populations, including women and people with intellectual disabilities.

Among other expansions of mental health services in recent years, all 139 public county and city school systems in Alabama have hired or have funds to hire a mental health coordinator who can connect students to community resources, including mental health centers. Also, most school systems work with local counselors or other mental health professionals who go to schools to care for students. Governor Ivey recognizes a need for meaningful mental health treatment options for certain individuals, and to this end, she will continue to evaluate solutions to help Alabamians with true mental health needs.

Expanding Behavioral Health Services for Children and Youth

Governor Ivey and lawmakers have approved appropriating state dollars totaling \$11 million per year in FY 2019 through FY 2025 to expand behavioral health services for Medicaid- eligible children and youth with serious emotional disturbance (SED) or autism spectrum disorder (ASD). The money, which can be matched by federal Medicaid dollars, is devoted to starting or expanding services for those children and youth, including intensive care coordination, therapeutic mentoring, and in-home therapy or interventions. As of January 2025, staff for 38 in-home intervention teams and 18 case managers and intensive care coordinators had been hired to care for children and youth with SED.

Addressing Infant Mortality

The Alabama Department of Public Health (ADPH), at the direction of Governor Ivey and the Legislature, has partnered with other state agencies to distribute \$1 million a year since FY 2019 in support of infant mortality reduction initiatives. The Alabama Children’s Cabinet, chaired by Governor Ivey, suggested that ADPH start a pilot program with the goal of reducing infant mortality rates in Montgomery, Macon, and Russell counties by 20 percent over a five-year period. ADPH continued to utilize state dollars in FY 2024 in support of infant mortality reduction initiatives in additional counties, based upon results from the original pilot. In FY 2023, the infant mortality rate reported 7.8 deaths per 1,000 live births. ADPH programs focus on the reduction of infant deaths, including the following initiatives:

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- The Clear Crib Challenge was implemented in 2023 to reduce the risk of sudden deaths and suffocation. This social media promotion encourages sharing the ABC's of safe sleep – alone, back, crib.
- The Well Woman Program promotes healthy living, prevention and early detection of disease for women ages 15 to 55, resulting in healthier pregnancies. The program will expand to 12 counties in FY 2025, providing preconception, inter-conception and post-conception care.

Combating Opioid Abuse

In 2018, Governor Ivey signed into effect legislation to make trafficking in fentanyl and carfentanil, synthetic opioids, a crime. Governor Ivey and the Legislature approved spending at least \$1.1 million each year since FY 2019 to improve the Prescription Drug Monitoring Program, in part by making it easier to use. (\$1.1 million a year in FY 2019 and FY 2020, and \$1.4 million a year for FY 2021, 2022, 2023 and 2024.)

Act 2024-426 appropriated \$30,000,000 in supplemental appropriations from the Opioid Treatment and Abatement Fund to the following entities:

- \$1,000,000 to the Alabama Department of Corrections for the implementation of Medication For Opioid Use Disorders (MOUD) – advancing medication for opioid use disorders in state prisons;
- \$5,490,000 to the Alabama Board of Pardons and Paroles for substance abuse disorder treatment and services for women, recovery and facility services, prevention services and to implement a program to streamline navigation of services for people with or affected by substance abuse disorder (SUD);
- \$20,510,000 to the Department of Mental Health to be used for a Medicaid state match, residential detox, prevention and improved outcomes, the 988 Crisis Line, treatment and recovery grants, statewide marketing campaign, specialty courts and veterans pilot programs;
- \$1,000,000 to Auburn University College of Pharmacy for education and training related to substance abuse;
- \$1,000,000 to the University of Alabama at Birmingham for residencies in psychiatry related to the study and treatment of substance abuse; and
- \$1,000,000 to the Department of Public Health for the purchase of Naloxone for distribution to state and local agencies and entities.

Opioid Oversight Commission

In 2023, the Oversight Commission on Alabama Opioid Settlement Funds was created. The oversight commission will develop a statewide plan for the investment and use of opioid settlement funds and review the expenditure of funds appropriated to agencies and entities to ensure expenditures achieve the best results for Alabama's opioid crisis.

Emergency Medical Services

In 2021, Governor Ivey and legislators started appropriating \$2 million a year for matching grants that subsidize the buying of ambulances, rescue trucks, cardiac-care devices, and other emergency-medical equipment by rural counties, cities, hospitals, or ambulance services. The grants are distributed by the Office of Emergency Medical Services at the Alabama Department of Public Health.

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In its first four years, the program awarded grants for 42 ambulances and 8 rescue trucks in counties such as Barbour, Clay, Cleburne, Coosa, Conecuh, Covington, Crenshaw, Dale, Dallas, Fayette, Franklin, Greene, Hale, Henry, Lauderdale, Marengo, Marion, Perry, Sumter, Talladega, Tallapoosa, Washington and Winston.

ECONOMIC DEVELOPMENT – Alabama’s best days lie ahead, and we are hard at work making that goal a reality by investing in the jobs of the future today. While the Yellowhammer state is ranked among the lowest in unemployment in the country, not everyone who is able is part of the workforce. Governor Ivey’s administration has set the goal of giving everyone who wants to work the opportunity to find a good job. Today’s Alabama is home to 21st Century auto manufacturing and solar energy plants, cutting-edge aerospace companies, a burgeoning bioscience industry and much more. A dynamic and diversified Alabama economy is open for business and blazing new trails. Our record investment of over \$42 billion in economic development since Governor Ivey took office has served as a catalyst for the creation of 78,000 new jobs. Therefore, it’s no surprise that Alabama ranks among the top states in business recruitment, and we are not slowing down!

Growing Alabama Program

On October 23, 2024, Governor Ivey announced that over \$7.2 million was allocated in new Growing Alabama funding to four economic development organizations across the state, accelerating the development of industrial and agricultural center sites. The Growing Alabama program provides tax credits to eligible taxpayers who make contributions to approved economic development organizations. In return, donors receive a tax credit equal to the value of their contribution, creating a mutually beneficial path toward advancing industrial development across the state.

The communities benefiting from this latest round of Growing Alabama funding are in Conecuh, Lauderdale, St. Clair, and Elmore counties. These investments will support site work, infrastructure development, and long-term growth potential in these regions.

The Growing Alabama program is vital in preparing sites for future development — one of the key considerations for businesses looking to build new facilities or expand current operations.

Here are some details on the new funding allocations:

- Industrial Development Board of St. Clair County: \$3.8 million for site work and public infrastructure at an industrial park.
- Lauderdale County Agricultural Center Authority: \$1.5 million for construction of an agricultural center.
- Conecuh County: \$1.2 million for site work and public infrastructure at an industrial site.
- Industrial Development Board of the City of Tallassee: \$792,000 for site work and public infrastructure at an industrial park.

CATALYST

A Plan for Propelling Alabama's Economic Growth

Governor Kay Ivey tasked the Alabama Department of Commerce with developing a new strategic economic growth plan that prepares the state for the 2030's today.

Working with our partners and stakeholders, we have created an inclusive plan to illuminate our path to a brighter future. The work identified eight priority sectors and two enablers where strategic initiatives would have a significant influence and impact on Alabama's overall economic performance and our future growth.

The next-generation plan incorporates new elements such as developing Alabama's human capital, facilitating entrepreneurship and sparking innovation. It also focuses on quality placemaking, which includes leveraging the state's outdoor recreation assets for talent attraction.



BUILDING A PLAN

Alabama's leaders pursued a rigorous, multi-phase approach to define a new economic growth strategy.

- **Analyzed** Alabama's economic performance
- **Identified** Priority Target Sectors
- **Evaluated** Trends and Connections
- **Developed** 'Prepare' and 'Pursue' Initiatives

During the plan's development phase, collaboration was integral.

- **Engaged with** 400+ economic developers, business leaders, and community members
- **Conducted** 17+ regional workshops and focus groups

UNLOCKING ALABAMA'S GROWTH POTENTIAL

Both Alabama's population and GDP growth have trailed behind the U.S. and Southeast since 2008. In addition, Alabama's labor force participation and productivity rates are lower than peer and national averages. New investments and targeted strategies can help Alabama close these macroeconomic gaps.

PRIORITY TARGET SECTORS

A key part of the plan is the identification of eight priority sectors, based on alignment with Alabama's strategic economic development priorities and performance. Two "enablers" were also selected to catalyze growth across sectors.

TARGET SECTORS / ENABLERS



ENABLING GROWTH

The plan identifies initiatives that will help Alabama **PREPARE** for growth and then **PURSUE** specific opportunities in each of the 10 sectors.

Prepare initiatives will help the state establish a strong foundation for growth. Pursue initiatives lead to a more robust and dynamic economic environment, ensuring growth.

Other enabling initiatives will support economic growth across all sectors in Alabama.

- **Develop** Talent and Human Capital
- **Facilitate** Innovation
- **Prioritize** Infrastructure
- **Enhance** Business Climate





WHY DID WE NEED A NEW PLAN?

Governor Ivey wants an updated strategic plan that will energize Alabama's economic development efforts well into the next decade. She said: "This new strategic plan will keep us competitive for the kind of game-changing corporate growth projects that invigorate communities and families. We must have an economic development strategy that prepares us for the 2030s today."

WHAT IS THE NEW PLAN REPLACING?

The inclusive plan replaces Accelerate Alabama, the state's first-ever economic development strategic plan that was adopted in 2012 and last updated in 2016. Since Accelerate Alabama was implemented, the state has attracted over \$67 billion in new capital investment through projects involving nearly 170,000 job commitments. Still, Alabama's overall economic performance has trailed regional peers and the national average.

HOW DID WE GET HERE?

As Ellen McNair was preparing to assume the role of Alabama's Commerce Secretary on Jan. 1, 2024, Governor Kay Ivey gave her a task — spearhead the development of a new economic development strategic plan. A high-level task force including representatives from the Economic Development Partnership of Alabama, Innovate Alabama and Retirement Systems of Alabama, was formed to speed the plan's development. International consulting firm McKinsey &

Company was hired to provide analysis, and teams from Troy University and Alabama A&M University were engaged to support the project. The work had to proceed quickly, because Governor Ivey set an Oct. 1 deadline for delivery.

SO, WHAT IS DIFFERENT IN THIS PLAN?

The next-generation strategic plan includes a broader focus than Accelerate Alabama and incorporates new elements such as elevating human capital, spurring entrepreneurship, promoting rural development, and energizing talent attraction. It also concentrates on quality placemaking, which includes leveraging the state's outdoor recreation infrastructure, a key pillar of Innovate Alabama's mission.

HOW WAS THE PLAN DEVELOPED?

McKinsey & Company conducted a quantitative analysis of economic development target sectors and developed strategies for each of these sectors spanning the range of innovation and entrepreneurship, business retention/expansion and business attraction. The firm also engaged with industry leaders outside of Alabama for a qualitative analysis. Collaboration was an important part of the process, involving input from over 400 economic developers and community leaders and over 17 regional workshops and focus groups led by a team from Alabama A&M and Troy Universities.

WHAT ARE THE PRIORITY SECTORS IDENTIFIED IN THE PLAN?

The sectors were selected after an analysis that examined how they align with Alabama's strategic economic development priorities and performance. In addition, so-called "enablers" were selected based on their ability to catalyze growth.

These are:

- **Mobility (automotive, aerospace, air mobility)**
- **Defense**
- **Metal and Advanced Materials**
- **Chemical Manufacturing**
- **Forestry and Wood Products**
- **Agriculture and Food**
- **Bioscience**
- **Technology**
- **Business Services (Enabler)**
- **Logistics and Distribution (Enabler)**

Across these priority sectors, industry trends will inform potential opportunities for Alabama and existing strengths can sustain growth.

WHAT'S NEXT?

The delivery of the new plan coincides with the launch of the Alabama Growth Alliance, a key initiative that brings public and private leadership together to coordinate and strengthen the state's ability to bring about economic development success. In addition, a comprehensive review of Commerce's structure and operations is underway to optimize the department's performance. McKinsey will continue to support Commerce and its allies through the implementation phase of the new strategic plan.

LONG-RANGE FINANCIAL PLANS

REBUILDING ALABAMA’S INFRASTRUCTURE – A sound economy, today and into the future, is reliant upon a modern and efficient transportation system. Early in Governor Ivey’s administration, she made a generational commitment to rebuild Alabama’s aging highways and bridges to meet the demands of both new and growing industry as well as population growth. In 2019, Governor Ivey championed The Rebuild Alabama Act, paving the way for industrial development and job recruitment across our state. On April 10, 2024, Governor Ivey announced that more than \$7.9 million in state funding is being awarded to cities and counties for various statewide road and bridge projects. During Ivey’s administration, over \$170 million has been invested on more than 200 infrastructure projects in all 67 Alabama counties.

Roads & Bridges

When Governor Ivey set out to address Alabama’s crumbling roads and bridges through the passage of the Rebuild Alabama Act in 2019, she did so by crafting legislation that would ensure most new revenues would be wisely spent by state and local authorities within three specific categories: congestion relief, locally initiated projects, and economic development needs.

Congestion relief is being addressed by the Alabama Department of Transportation (ALDOT) through numerous capacity projects on Alabama’s state, U.S., and interstate highways. Those efforts will continue in the future with a strategic approach that spreads new revenues across Alabama’s most congested stretches of interstate highways and along the most congested two-lane roadways. These priorities, along with the many of the locally initiated projects have the largest impact on Alabama citizens as they travel to work, school, and the grocery store daily.

Local governments and locally directed projects have arguably benefited the most since the passage of the Rebuild Alabama Act. Major road and bridge projects are underway and under development all across Alabama, and local road and bridge projects have been funded in every county through the two grant programs created through Rebuild Alabama. These programs have allowed local governments to benefit from more than \$150 million in ALDOT funds shared with counties and cities above their share of new revenue.

Opportunities for economic development have also greatly benefited under the Rebuild Alabama Act. In fact, the law specifically requires prioritization of funds for economic development road projects with priority given to projects in economically underserved areas of the state. Economic development project priorities initiated by Governor Ivey include the West Alabama Highway Corridor, Highway 52 in Geneva County, and others across the state, primarily focusing on counties that previously lacked four-lane connectors to interstates.

The results of this three-pronged approach to road and bridge development have been life-changing for Alabamians. In addition to the numerous projects scattered across our 67 counties, Alabama is tackling major projects that have been discussed in our state for decades. Multiple phases of widening Interstate 65 have been completed or are under development; several miles of Interstate 10 have been expanded, and the new Mobile River bridge and bay way are progressing into fruition; Interstate 20/59 have seen remarkable improvements around Tuscaloosa, and more is underway around Trussville; a new connection to Highway 150 from Interstate 459 in Hoover was announced in 2023; multiple major projects in the Huntsville area, including the widening of Interstate 565 have been completed or are in progress; multiple improvements to Interstate 85 from Auburn to Montgomery are underway; and the Gadsden area has seen major improvements to Interstate 759 and Highway 411. The list of recent and planned major surface transportation accomplishments will continue as a testament to Governor Ivey’s commitment and vision for a better Alabama.

On September 30, 2024, Governor Ivey announced that \$3.1 million in state funding is being awarded to cities and counties for various road and bridge projects across Alabama. Some of the areas awarded funding are DeKalb, Chilton and Dale counties. Of the awarded projects, cities and counties also contributed \$1.37 million in local matching funds.

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Water & Sewer

Governor Ivey set the stage for generational improvements to Alabama’s clean water and sewer system infrastructure for all Alabama citizens. While Alabama, through the Alabama Department of Environmental Management (ADEM), has routinely administered impactful state revolving fund (SRF) programs to help the owners and operators of local water systems improve their infrastructure, Governor Ivey capitalized on an important opportunity when Congress appropriated COVID relief funds to the states. Governor Ivey prioritized one-time long-lasting investments so that the one-time infusion of cash into state coffers would have lasting impacts. Since 2021, Governor Ivey has recommended in her budget proposals – and the Legislature has appropriated – more than \$615 million in additional funds to aid water and sewer system projects through the state. As of January 2025, 495 projects throughout all 67 Alabama counties have been awarded funds, many of which were selected through a need-based process to disadvantaged and rural communities that would otherwise have continued to fall into further disrepair. Governor Ivey will continue to seek innovative solutions to address the essential infrastructure needs of all Alabamians.

The Port

One of Alabama’s best economic assets is the Alabama Port Authority, which capitalizes on our state’s robust navigable waterway system. In addition to its crown jewel, the Port of Mobile, the Port Authority includes eight inland docks, and it supports many more. Because of recent strategic federal and state investments, including revenue generated from the Rebuild Alabama Act, the Port of Mobile has positioned itself a leading import-export facility, with ever-increasing capabilities thanks to expansion efforts and equipment modernizations.

In addition to supporting its own asset inventory, the Port Authority, along with other state and local investments, has provided development opportunities for key inland port and multi-modal facilities. As commerce, business and industry, and consumers continue to demand more capacity, more capabilities, and faster shipping, Alabama will be ready to deliver, and Governor Ivey is committed to ensuring our state will be a leader in cargo transportation and delivery.



The Port of Mobile

DEPLOYING BROADBAND – Concrete and asphalt are not the only infrastructure that connects new and expanding Alabama businesses and a growing population of students and working professionals. Governor Ivey’s administration has invested \$88 million to build out Alabama’s broadband networks with the goal of connecting every corner of our state – big cities and small towns – to high-speed internet. A major phase of this effort is the funding for Anchor Institutions – Middle Mile project. From universities to rural hospitals, we will

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be able to serve 500 more anchor facilities across Alabama. Sweet Home Alabama is now home to broadband for schools, hospitals, factories, offices, homes, and more.

High-speed Broadband Internet Access

One of the most critical forms of infrastructure in today’s high-tech world is fiberoptic high-speed internet infrastructure. While it is often unseen, broadband infrastructure is a vital component of daily life, whether that be to support work, education, healthcare, research, or general delivery of information to support the systems on which we rely.

Governor Ivey’s vision for Alabama to lead the nation in broadband internet access began shortly after she took office in 2017 with Executive Order No. 704, which established the Office of Broadband Development within the Alabama Department of Economic and Community Affairs (ADECA). Since then, Governor Ivey has championed a series of legislative and investment initiatives, which represent perhaps the most aggressive approach to broadband access expansion in the country.

Four primary broadband access expansion programs are currently being administered by ADECA:

Program	Funding	Program Description
Alabama Broadband Accessibility Fund	\$92,400,000 (State Funds from 2018-2023)	Competitive grants Last-mile expansion Rural & unserved areas
Alabama Statewide Middle-Mile Network Grant Program	\$82,450,000 (State-appropriated federal COVID-relief funds)	Competitive grants Middle-mile expansion Statewide
Alabama Anchor Institution / Middle-Mile Program	\$232,750,000 (State-appropriated federal COVID-relief funds)	Competitive grants Middle-mile expansion Statewide anchor institution facilities
Alabama Capital Projects Fund	\$182,293,464 (State-appropriated federal COVID-relief funds)	Competitive grants Last-mile expansion Rural & unserved areas

Each of these programs are now represented through Be Linked Alabama, which Governor Ivey unveiled in 2023 to represent Alabama’s united effort to expand access to affordable, reliable high-speed internet to all Alabamians. Be Linked Alabama will also serve as the hub for future broadband expansion initiatives, including what is commonly known as the BEAD (Broadband Equity, Access, and Deployment) Program.

The National Telecommunications and Information Administration (NTIA) recently announced an allocation of \$1.4 billion to support additional internet expansion in Alabama. ADECA expects these funds, which are part of the BEAD Program, to be available in 2025.

STRENGTHENING PUBLIC SAFETY – Alabamians’ safety depends upon the commitment of the men and women who take a solemn oath to protect our communities regardless of the risk to their own lives. In response, Governor Ivey’s administration stands shoulder to shoulder with our law enforcement officials and first responders. This includes the enforcement of Alabama’s criminal laws and the prosecution of those who break them. Governor Ivey has ordered the toughening of Alabama’s “good time” early-release rules to make sure hardened criminals stay behind bars to serve out their sentences. Her administration is also the first in many years to seek the construction of new prisons to safely house violent offenders while lowering personal risk to our

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corrections personnel. Increased starting salaries for corrections officers is already generating a much-needed increase in prison system job applications. We have the backs of our public safety personnel.

Prison Safety

Alabama's prison infrastructure had been neglected for decades, but Governor Ivey is facing the challenges related to Alabama's prisons head-on. The Governor's approach is two-pronged: First, Alabama must build new prison infrastructure to replace outdated and costly facilities. Second, Alabama must adopt innovative policies and strategic investment plans to curb the personnel shortages and operational challenges.

Construction of the new Governor Kay Ivey Correctional Complex, a 4,000-bed intake facility is currently underway in Elmore County. This new facility will include modern technologies to improve safety of both corrections staff and inmates. The facility will accommodate needed services, including healthcare and mental healthcare services, rehabilitation programs, and skills training provided by J.F. Ingram State Technical College. Concurrently, site development has been initiated for a second new prison in Escambia County. Once both planned prisons are completed, the state has determined a new women's prison facility will be the next significant construction need.

Governor Ivey has begun the process of modernizing Alabama's prison system while remaining mindful of the economic impact of all existing Alabama Department of Corrections (ADOC) assets. In 2020, Governor Ivey established the Alabama Prison Repurposing Commission to conduct a thorough evaluation of existing facilities and to make comprehensive recommendations for the future of the State's existing prison facility sites, many of which will be decommissioned after inmates are transferred to the new facilities.

In addition to constructing new prison facilities, Governor Ivey and the ADOC have sought meaningful policy changes to improve safety within the prison system. These endeavors include combating contraband and improving inmate evaluations and assignments to reduce violence within state prisons. ADOC, under the Governor's leadership, has also taken a renewed, innovative approach to recruiting and retaining the best correctional officers. By examining existing law to increase salaries and hire various classifications of officers, ADOC has made tremendous strides to produce needed net gains in ADOC corrections personnel.

Public safety will remain a key focus of Governor Ivey's, and much of this will focus on continued operational and staffing improvements within the ADOC while construction of the new prison facilities progresses.

Recidivism Reduction

To effectively improve public safety and maintain a healthy population of incarcerated inmates, Alabama must reduce its rate of recidivism. That means incarcerated individuals must receive impactful education, life and skills training, and other programming to ensure they do not return to prison after their release. This is being accomplished in multiple ways: through prison programming provided by J.F. Ingram State Technical College, new prison construction that will better facilitate a litany of services and programs, and through the Alabama Bureau of Pardons and Paroles (ABPP).

One new effort of the ABPP began in 2023 when it adopted the Reentry 2030 Program, which aims to reduce the statewide recidivism rate by 50 percent and to increase participation in employment services by 50 percent by 2030. To do this, skills training programs, like those provided by J.F. Ingram State Technical College and the Perry County PREP Rehabilitation Center, must be incorporated to the rehabilitation process to give incarcerated individuals a realistic opportunity to achieve success after their release. Once training is completed, ABPP is working with employers to ensure released and supervised inmates have access to job opportunities that match the training they received. If they are given an opportunity to succeed, the likelihood of going back to prison is significantly reduced, which creates a safer Alabama.

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Victims' Services

Governor Ivey has made it clear that victim rights should and will be a priority to this state. This has been demonstrated by the passage of several laws and executive actions led by Governor Ivey on behalf of victims; including increased criminal penalties for offenders; special grants to aid crime victims and crime prevention organizations; and supports for victims of sexual assault, human trafficking, and other violent crimes. In addition to legislative efforts, Governor Ivey has taken administrative actions, many of which are ongoing, to better serve victims of crime. For example, administration of the Victim Notification System is currently being updated so that victims can receive proper and efficient notification on the status of the criminal who committed a crime against them. Public safety and criminal justice are immensely important and sometimes costly issues. As Governor Ivey continues to make improvements in these areas, victims' rights and services will always remain top of mind.

Alabama Highway Safety Enforcement

On October 9, 2024, Governor Ivey awarded \$7.6 million in grants made available to the state by the National Highway Traffic Safety Administration and administered by the Alabama Department of Economic and Community Affairs (ADECA). The funds will be used to enhance highway safety in Alabama and reduce the number of reckless drivers on the state's roads.

The grants provided to the Alabama Law Enforcement Agency (ALEA) and the state's traffic safety regions covering all 67 counties will help fund major highway safety campaigns including "Click It or Ticket" and "Drive Sober or Get Pulled Over." The funds will also enable law enforcement agencies to increase traffic patrols in areas with high crash rates and other traffic violations.

Governor Ivey awarded the following grants to agencies that serve as fiscal agents for the highway safety districts:

- \$3.15 million to the Franklin County Commission for the North Central and East Central Regional Highway Safety offices. The two offices serve Blount, Calhoun, Cherokee, Clay, Cleburne, Colbert, Coosa, Cullman, DeKalb, Elmore, Etowah, Fayette, Franklin, Lamar, Lauderdale, Lawrence, Limestone, Jackson, Jefferson, Madison, Marshall, Marion, Morgan, Shelby, St. Clair, Talladega, Tallapoosa, Walker and Winston counties.
- \$1.5 million for the Southeast Alabama Regional Highway Safety Office at Enterprise State Community College. The office serves Autauga, Barbour, Bullock, Butler, Coffee, Covington, Crenshaw, Dale, Geneva, Henry, Houston, Lowndes, Montgomery, Pike and Russell counties.
- \$1.36 million to the Mobile County Commission for the Southwest Regional Highway Safety Office which serves Baldwin, Bibb, Chambers, Chilton, Choctaw, Clarke, Conecuh, Dallas, Escambia, Greene, Hale, Macon, Marengo, Mobile, Monroe, Lee, Perry, Pickens, Randolph, Sumter, Tuscaloosa, Washington and Wilcox counties.
- \$1.6 million to ALEA whose state troopers cover the entire state. Part of those funds will be used for the Drug Recognition Expert Program which trains officers, deputies and troopers to determine if a person suspected of impairment is under the influence of a drug or drugs other than alcohol, the combined influence of alcohol and other drugs or is suffering from an injury or illness that produces similar signs of alcohol or drug impairment.

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MILITARY PREPAREDNESS – Even before becoming Governor, Kay Ivey has delivered policies to enhance Alabama’s standing as a national leader in military and defense preparedness. This has meant first achieving support for our nation’s retired veterans and active-duty personnel. Championing policies to make Alabama the most veteran and military friendly state in the nation is a major component to this priority. Another major aspect of military preparedness is ensuring Alabama stands ready to answer the call.

The 187th Fighter Wing of the Alabama National Guard, located at Dannelly Field in Montgomery, is a prized jewel of our country’s national defense operations. For years, it has been synonymous with military success that shattered long-time racial barriers, as the Red Tails became a national symbol of freedom and aerial excellence. The 187th is continuing its rich history of elite military force as Governor Ivey is working to ensure the complete installment of the U.S. Air Force’s new F-35 fighter jets. The first of the new jets arrived in December 2023 and February 2024. The remainder of the new F-35’s will arrive by February 2026 or before.

Equally as important to Alabama’s support of our national defense is the 117th Air Refueling Wing, located at the Sumpter Smith Joint National Guard Base in Birmingham. Currently, the 117th flies Boeing KC-135R Stratotankers as it trains and supports combat missions around the world. As the U.S. Air Force continuously updates its materiel, Governor Ivey and the Alabama State Military Department (SMD) will work to ensure the future of the 117th remains intact and in alignment with the future needs of the Air Force.

Attracting new missions to Alabama that feature the U.S. military’s most state-of-the-art defense equipment is simply paramount to our state’s continued status as a defense leader. Alabama is home to Redstone Arsenal, Fort Novosel (formerly Fort Rucker), Anniston Army Depot, Fort McClellan, Maxwell-Gunter Air Force Base, and the U.S. Coast Guard’s Aviation Training Center. In addition to missions carried out by the SMD, Alabama must do its part to ensure that federal missions are supported at these bases and installations. For instance, the 908th Airlift Wing, located at Maxwell Air Force Base, was selected in 2020 to host the MH-139 Formal Training Unit, a helicopter unit that is replacing its C-130H aircrafts.

INNOVATION & RESILIENCY – A key tenant of Governor Ivey’s philosophy on governing is looking ahead – not just to the years remaining in her term, but decades into the future. For this reason, Governor Ivey has established systems to “future-proof” Alabama, to build a stronger, more resilient Alabama, and to anticipate currently unknown opportunities and challenges.

Outdoor Recreation & Natural Resource Conservation

Alabama is blessed with abundant natural resources, tremendous biodiversity, and enough varying natural landscapes to please any outdoor enthusiast. Governor Ivey has made it a priority to capitalize on these natural assets by focusing on access to recreational opportunities that include hunting, fishing, hiking, biking, camping, boating, and much more. Working alongside the Alabama Department of Conservation and Natural Resources (ADCNR), Governor Ivey has championed improvements to Alabama’s state parks and other recreational outlets, like trails and boat launch sites, as well as increased public lands availability for the enjoyment of Alabama citizens and visitors.

Over the next four years Alabamians should see the continued improvements to their ability to access and enjoy the outdoors. The ADCNR will be administering an \$85 million bond issue for improvements at our state parks that was approved by the Legislature and then the voters of Alabama through a constitutional amendment in 2022. Other enhancements will include the deployment of new artificial reef habitats in Alabama’s bodies of water.

Evolving & Emerging Technologies

Today's technologies are evolving at the most rapid pace in history, and they are becoming available to all types of users and consumers, including governments. The need for state policies to address issues like cyber security and artificial intelligence are imminent. Areas including consumer protection, user regulation, and government operations are all in need of careful consideration.

Governor Ivey and her administration are dedicated to providing sound policy for the state's technological needs, especially regarding cyber security and artificial intelligence. The Office of Information Technology (OIT) is at the forefront defending state systems against cyber threats, and it is also providing supports and administering a critical grant program for local governments and other entities that may not be equipped to effectively prepare for criminal cyber activity against their systems. Governor Ivey and OIT are also planning initiatives to involve both public and private stakeholders to develop policies for the responsible use of artificial intelligence in Alabama.

COMPETITIVE TAX CODE – Governor Ivey has sought to modernize and simplify Alabama's tax code and tax system to benefit all Alabama taxpayers, from single filers to families, from the smallest of businesses to Alabama's largest corporations. By actively providing responsible tax relief and reforming the tax system, Governor Ivey and the Alabama Department of Revenue (ALDOR) is sparking business growth and economic development throughout the state. A brief summary of some of the most impactful recent tax efforts encapsulates Governor Ivey's approach to tax policy.

For example, the sweeping Small Business Relief and Revitalization Act of 2022 provided remittable income tax relief to disadvantaged farmers and small businesses, and it provided administrative tax relief to financial institutions, corporations, and small businesses. Farmers and rural Alabamians have benefited from remittance and administrative tax relief through several pieces of recently enacted legislation aimed at assisting agricultural business growth and working Alabamians and retired seniors have benefited from multiple legislative initiatives, as well. Two of Governor Ivey's major tax relief efforts were enacted during the 2023 Regular Legislative Session: an uncapped overtime exemption law for full-time hourly workers and the one-time tax rebates for working individuals (\$150) and working families (\$300).

BUDGETING – Governor Ivey will continue her conservative method of budgeting by wisely and strategically investing public funds, paying down state debts, building reserves, and avoiding the casual spending of taxpayer dollars. With this continued and focused approach, the Ivey Administration's efforts will help secure future prosperity for Alabama and its citizens.

Due to a conservative approach to budgeting by the Ivey Administration, the State of Alabama is experiencing sound financial health. Since 2020, the State has directed \$1.36 billion into existing and new reserves, allocated \$378 million to pay off and retire existing debt, and accumulated \$1.75 billion in state savings accounts. Furthermore, the State of Alabama has ensured fiscal stability by designating \$271 million and \$113 million to the Education Trust Fund and General Fund rainy-day accounts, respectively.

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Cares Act and ARPA

Cares Act

<https://crf.alabama.gov>

Alabama received approximately \$1.9 billion of federal Coronavirus Aid, Relief, and Economic Security Act (CARES Act) funding to respond to and mitigate COVID-19. Alabama Act 2020-199 designated:

- \$300 million to reimburse state agencies for expenses directly related to the coronavirus outbreak;
- \$250 million to reimburse counties and cities for coronavirus expenses;
- \$250 million to deliver health care and related services to residents;
- \$300 million to support citizens, businesses, and non-profit and faith-based organizations impacted by the coronavirus pandemic;
- \$53 million for remote work and public access expenses incurred by state government, including the Legislature;
- \$300 million for technology and infrastructure expenses related to remote learning;
- \$200 million for reimbursement of costs to the Department of Corrections incurred because of the outbreak;
- \$10 million to the reimbursement of costs to ensure access to courts during the pandemic;
- \$5 million to reimburse the State General Fund for supplemental appropriations to the Alabama Department of Public Health; and
- \$118.3 million for any lawful purpose as provided by the United State Congress, the United States Treasury Department, or any other federal entity of competent jurisdiction.

ARPA

<https://frf.alabama.gov/>

Alabama was appropriated \$2.12 billion in federal funds from the American Rescue Plan Act – Coronavirus State Fiscal Recovery Fund and \$191.8 million from the Capital Projects Fund.

Eligible uses of the Coronavirus State Fiscal Recovery Fund include:

- Replacing lost public sector revenue.
- Supporting the COVID-19 public health and economic response.
- Providing premium pay for eligible workers performing essential work.
- Investing in water, sewer, and broadband infrastructure.

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The Capital Projects Fund must meet the following criteria:

- The capital project invests in capital assets designed to directly enable work, education, and health monitoring.
- The capital project is designed to address a critical need that resulted from or was made apparent or exacerbated by the COVID-19 public health emergency.
- The capital project is designed to address a critical need of the community to be served by it.

The Coronavirus State Fiscal Recovery Funds were appropriated through four bills, Alabama Act 2021-547, Alabama Act 2021-557, Alabama Act 2022-1 and Alabama Act 2023-1 to be used as follows:

- \$578 million for delivery of health care and related services;
- \$345 million to be used to support the improvement and expansion of broadband network access;
- \$625 million to improve access to clean water;
- \$84.5 million allocated to unemployment;
- \$1.7 million for the administration, auditing, and reporting requirements of the funds;
- \$55 million to respond to the negative economic impacts of the Public Health Emergency;
- \$20 million for assistance to emergency response providers;
- \$11 million for reimbursement of expenses of state inmates housed in county jails from March 3, 2021 to December 31, 2021; and
- \$400 million for the Corrections Capital Improvement Fund.

Coronavirus Capital Projects Fund

The Capital Projects Fund was appropriated through Alabama Act 2021-1 to be used for delivery of broadband and related services to citizens of Alabama related to the coronavirus pandemic and to enable investment in capital assets providing necessary technology infrastructure for work, education, and access to critical services.

Public School and College Authority (PSCA) Bond Issue and Funded Projects

The Public School and College Authority (PSCA) was established to tackle long-standing school infrastructure projects or educational upgrades that have been delayed due to limited funding. In the 2020 Legislative Session, Act 2020-167 authorized the Authority to sell up to \$1.25 billion in bonds and allocate funds to every city and county K-12 school system and higher education institutions. The sale resulted in the PSCA receiving over \$300 million in premium revenues, due to low interest rates.

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PSCA Projects funded from Premium Revenues include:

University of Alabama Huntsville Huntsville Regional Lab and Morgue	\$11,000,000
University of Alabama Smart Communities and Innovation Building	\$16,500,000
HudsonAlpha Expansion of Biotech Campus/designate Alabama the Discovery Life Sciences Global Headquarters	\$15,000,000
Auburn University New STEM & Agricultural Sciences Complex	\$50,000,000
University of Alabama at Birmingham Genomic Medical & Data Sciences Building	\$50,000,000
Troy University Center for Materials and Manufacturing	\$9,450,000
Alabama Center for Arts Dorms	\$15,000,000
University of South Alabama New Medical School Building	\$50,000,000
University of North Alabama Computer Science and Mathematics Building	\$15,000,000
Alabama School of Deaf and Blind North Alabama Campus	\$28,519,992
Alabama Aviation College Phase 2 renovations of Barnett Building and upgrade the hanger floor	\$500,000
Lauderdale County Workforce Development Center	\$8,000,000
Alabama Shakespeare Festival Renovations and Repairs	\$5,000,000
Alabama School of Math and Science Science Research Center and Outdoor Classrooms	\$6,235,000
AIDT Toyota/Mazda	\$8,000,000
Jacksonville State University Randy Owen Performance Center	\$15,000,000
The American Village Central Independence Hall and Tower Classrooms and Experiences	\$5,000,000
Alabama A&M University Library Roofing and Wilson Hall, Drake Hall, Carnegie Hall wood restoration project	\$1,512,500
Alabama A&M University Capital Improvements and deferred maintenance projects	\$508,754
University of Montevallo Residence Halls – HVAC/Roof Repair	\$1,000,000
University of West Alabama Brook Hall 2 nd Floor Renovations	\$2,600,000
Alabama State University Friendship Manor	\$1,500,000
Alabama State University Southern Normal School	\$763,600
Snead State Community College Establish a regional workforce training center in Marshall County	\$4,000,000
Talladega County Schools Create the East Alabama Rural Innovation and Training Hub	\$1,750,000
Total Allocation	\$321,839,846

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The Alabama Public School and College Authority was established to provide funding to meet the increasing needs of public schools and higher education institutions for capital improvements. On September 5, 2024, the APSCA Board met and authorized the sale of Capital Improvement Pool Bonds, Series 2024-A. The bond proceeds in the amount of \$37.2 million were loaned to 10 specified local boards of education in order to finance capital improvements. The following K-12 systems that received funding include:

Chickasaw City Schools	\$1,062,073.19
Fort Payne City Schools	\$5,239,561.05
Franklin County Schools	\$2,619,780.52
Jacksonville City Schools	\$1,416,097.58
Lee County Schools	\$14,160,975.81
Macon County Schools	\$2,124,146.37
Pike Road City Schools	\$3,540,243.95
Roanoke City Schools	\$1,416,097.58
Sumter County Schools	\$4,248,292.74
Winston County Schools	\$1,416,097.58

OPERATING FUNDS

The government for the State of Alabama operates primarily from six major funds:

General Fund

Revenues credited to the General Fund are used for the ordinary expenses of the executive, legislative, and judicial departments of state government, for other functions of government, for debt service on certain general obligation bond issues, and for capital outlay. Taxes from over 40 sources are deposited into the General Fund, with the largest sources being the insurance company premium tax, interest on the Alabama Trust Fund, sales and use tax on automobiles, leasing and rental tax, profits from the sale of abandoned property, court costs, lodging tax, cigarette tax, ad valorem tax, use tax, and Alabama Alcoholic Beverage Control Board profits.

Education Trust Fund

The Education Trust Fund is the largest operating fund of the State. Revenues credited to the Education Trust Fund are used for the support, maintenance, and development of public education in Alabama, debt service and capital improvements relating to educational facilities, and other functions related to educating the state's citizens. Nine tax sources are allocated to the ETF, the largest of which are the income tax, sales tax, utility tax, and use tax.

Public Road and Bridge Fund

The Public Road and Bridge Fund is the general operating fund for the Department of Transportation and receives all state revenues for that Department, all federal aid reimbursements, and all miscellaneous receipts.

Alabama Medicaid Fund

This is the major operating fund of the Alabama Medicaid Agency. Funding sources for this fund include tobacco settlement funds, intergovernmental transfers from other state agencies providing services to Medicaid eligible clients, public hospital transfers, nursing home and pharmacy provider taxes, and federal matching funds.

Mental Health Fund

This is the major operating fund of the Department of Mental Health. It is funded by the Special Mental Health Trust Fund, a special fund that is comprised of receipts from certain public utilities taxes, contractors' gross receipts tax, distillers and whiskey tax profits, insurance premium taxes, and federal funds. This fund also receives annual appropriations from the State General Fund and the Education Trust Fund.

Public Welfare Trust Fund

This is the major operating fund of the Department of Human Resources. It is mainly funded by the whiskey tax and the Alabama Alcoholic Beverage Control board profits, sales tax, ad valorem tax, beer tax, as well as federal funds. This fund also receives annual appropriations from the State General Fund and the Education Trust Fund.

REVENUES

Revenues

The State of Alabama differs from other states in that over 90% of total revenue appropriated is earmarked, although this percentage can change from year to year. The revenues appropriated in the Education Trust Fund are earmarked for education purposes. All earmarked revenues, including Federal Funds, are displayed in the receipts section on the individual agency pages. The State General Fund is the only fund that includes unearmarked revenue. Below are majority of the revenue sources that are collected by the State, along with a brief description of each.

Abandoned Property

This revenue source is not a tax but a provision for the orderly disposition of unclaimed or abandoned property. Every person or entity holding funds or other property, tangible or intangible, presumed abandoned must file a report with and deliver the property to the Treasurer. This property includes but is not limited to, monies kept on deposit in financial institutions, travelers' checks, money orders, debit cards, or other payment instruments, safe deposit box contents, monies owed to policyholders by insurance companies, utility deposits, and corporate stocks, securities and dividends held by brokers and fiduciaries. The Treasurer is required to attempt to notify the apparent owners of abandoned property in a cost-effective manner. All abandoned property (other than money and securities) delivered to the State Treasurer is sold to the highest bidder at public sale within three years after its delivery (unless the treasurer determines that the probable cost of sale exceeds the value of the property). (§ 35-12-70 through 35-12-96, *Code of Alabama 1975*)

Ad Valorem Taxes

A general property tax that is levied on real and personal property within the State. For assessment, four separate classes of property have been established and a separate assessment ration has been assigned to each class. The amount of ad valorem tax payable is determined by applying the applicable tax rate to the assessed value of the property in question. Ad Valorem Taxes are collected by the tax collectors in the various counties of the State, remitted to the State Treasury, and distributed to the Public-School Fund, the Public Welfare Trust Fund, Alabama Veterans' Assistance Fund, and the State General Fund. (§ 40-8-1, *Code of Alabama 1975*)

Alabama Trust Fund

The Alabama Trust Fund is a perpetual trust which was established in June 1985 with an initial trust capital of \$333,583,680 from cash bonus payments and royalties paid to the state from offshore oil and gas leases. The trust capital was augmented from time to time by the deposit of proceeds of any offshore oil and gas payment (including royalty payments) received after August 14, 1984. The lands division of the Department of Conservation and Natural Resources received 4% of the original lease payment of \$347,483,000 and receives 1% of any payments made subsequent to August 14, 1984. Beginning in fiscal year 2013, the Alabama Trust Fund receives 32% of the balance of oil and gas capital payments received by the state; however, this amount will be reduced by an amount necessary to make an additional transfer to the Capital Improvement Trust Fund to pay debt service and 33% is distributed pursuant to the annual spending plan. The remaining 35% is transferred to: (1) the County and Municipal Government Capital Improvement Trust Fund (7%); and (2) the Alabama Capital Improvement Trust Fund (28%). Beginning in fiscal year 2013, 33% of the royalties received in the previous fiscal year plus 5% of the average market value of invested assets in the Alabama Trust Fund as of the end of the three fiscal years prior to the beginning of the fiscal year are distributed as follows: (1) 1% (up to a maximum of \$5 million) to the Senior Services Trust Fund; (2) 10% to the County Government Capital Improvement Trust Fund; (3) 10% to the Municipal Government Capital Improvement Fund; (4) 10% (up to a maximum of \$15 million) to the Forever Wild Land Trust and the remainder to the State General Fund.

REVENUES

Alcoholic Beverage Control Board Revenue

The §28-3A-3, *Code of Alabama 1975*, requires that distillers, manufactures, importers, wholesalers, and retailers obtain licenses and pay associated filing fees for the privilege of alcoholic beverage distribution within the state. Licenses, fees, liquor, beer, and wine taxes are collected by the ABC Board. These collections, as well as the profits of the ABC Board, are distributed to the State General Fund; Education Trust Fund; the Public Welfare Trust Fund; the Special Mental Health Trust Fund; ABC Board Fund; municipalities; counties; and specific appropriations.

Business Privilege Tax (Corporation Tax)

A privilege tax on every corporation, limited liability entity, and disregarded entity doing business in Alabama or registered under the laws of Alabama. The tax is based on the taxpayer's net worth in Alabama. The tax rate is determined by the taxpayer's taxable income apportioned and allocated to Alabama, and ranges from \$0.25 to \$1.75 per \$1,000 of net worth. For financial institutions, the tax is based on the financial institution's total deposits in Alabama and ranges from \$0.125 to \$0.225 per \$1,000 of deposits. After deduction of the amount appropriated to the Department of Revenue as its costs of collection, the balance of the tax is distributed as follows: (1) Each county receives the amount that it received from the franchise tax collections during the fiscal year ending September 30, 1999. This amount is increased by 0.75% each year beginning in the fiscal year ending September 30, 2000. (2) Each county and each local ad valorem tax recipient agency of funds within each county receives the amount that it received from the domestic corporation assessment of shares tax during the fiscal year ending September 30, 1999. This amount is increased by 0.75% each year beginning in the fiscal year ending September 30, 2000. (3) The balance is distributed to the State General Fund. (§ 40-14A- 22 and 40-14A-26, *Code of Alabama 1975*)

Cigarette Tax

A privilege and use tax on tobacco is levied on the sale, storage, or distribution of cigarettes by wholesalers and retailers and use by consumers. Beginning October 1, 2015, a rate of 33.75 mills was applied per cigarette which equates to \$.675 per pack of 20 cigarettes. A majority of the proceeds is distributed to the State General Fund, with the remainder going to the Public Welfare Trust Fund, the Special Mental Health Trust Fund, the State Parks Development Authority, the State Parks Fund, the State Industrial Development Authority, and for the purpose of acquiring and constructing mental health facilities in the State. (§ 40-25-40 through 40-25-47, *Code of Alabama 1975*)

Court Costs

The § 12-19-152, *Code of Alabama 1975*, states that a percentage of the fines collected in misdemeanor and felony cases in district and circuit courts are remitted to the State General Fund. The General Fund also receives a percentage of all fines collected by the municipal courts for non-traffic and traffic violations as well as docket fees and bail bond fees. In DUI cases, for the first offense the State General Fund receives \$150, for the second offense \$400, and for the third offense \$900.

Driver's License Fees

County probate judges or license commissioners collect fees for four-year driver's licenses and learner's permits. License duplicates, reinstatement, and examination fees are collected by the Alabama Law Enforcement Agency. Each county retains \$1.50 per license issued. The balance is deposited into the State General Fund to be appropriated for public safety use except for \$20.75 of the \$36.25 license fee for a regular license, nondrivers identification card, or learner's license is deposited to the Public Safety Fund for the Alabama Law Enforcement Agency and \$0.50 is allocated and appropriated to the Alabama Veterans Living Legacy Trust Fund. Examination fees are deposited to the General Fund. There is an exam fee of \$5.00 for an

REVENUES

original driver's license, temporary instruction and learner's permit, and motor driven cycle operator's license. (§ 32-6-1, 32-6-6.1 and 32-6-21, *Code of Alabama 1975*)

Excise Tax on Gasoline and Diesel Fuel

On March 5, 2019, Governor Kay Ivey called the Alabama Legislature to a special session to consider legislation that would increase state fuel taxes as part of the Governor's Rebuild Alabama Infrastructure Plan. Since the last increase in 1992, the State of Alabama has levied a flat excise tax of 18 cents-per-gallon for gasoline and 19 cents-per-gallon for diesel. The Rebuild Alabama Act (Act 2019-2) raises fuel taxes by 10 cents-per-gallon over three years, with indexed pricing every other year thereafter.

The Department of Revenue retains 0.25% of the proceeds from the additional excise tax for its cost of collection. Then, up to \$750,000 of the additional gasoline excise tax and up to \$230,000 of the additional diesel excise tax is distributed first to the Alabama Highway Finance Corporation for the payment of principal and interest on any bonds issued to finance improvements to the ship channel that provides access to the Alabama State Docks.

Income Tax (Net Personal and Net Corporate Income)

A tax on the entire income of every individual residing in Alabama, of every non-resident deriving income from within Alabama, and of every corporation domiciled in Alabama or deriving income from sources within Alabama. Personal income is taxed at a maximum of 5% after specified exemptions and deductions (including federal income taxes paid). Corporate income remaining after the subtraction of statutory deductions (including federal income taxes paid) is taxed at the rate of 6.5%. After deducting costs of collection, refunds, allocations for the State General Fund, the Soldier's Relief Fund, and the Public School Fund, the net proceeds are deposited into the Education Trust Fund for payment of public school teachers' salaries. (§ 40-18-1 through 40-18-446, *Code of Alabama 1975*)

Insurance Company Licenses and Premium Tax

A varying license tax, depending on the type of insurance, is levied for the privilege of providing insurance within the State and a varying premium tax is imposed on the amount of premiums written by an insurer. Proceeds from the Insurance Premium Tax are distributed among the State General Fund, the Special Mental Health Trust Fund, and the Insurance Department Fund. Proceeds from licenses and fees are distributed equally to the Insurance Department Fund and the State General Fund, except for application fees for agent licenses and appointments and fees for service representatives' licenses, which are deposited to the Insurance Department Fund. (§ 27-4-2 and 27-4A-5, *Code of Alabama 1975*)

Interest on State Deposits

Interest earned by the State Treasurer through the investment of State funds is credited to the State Treasury and, unless otherwise provided for by law, is credited to the State General Fund. (§ 41-14-1 through 41-14A-14, *Code of Alabama 1975*)

Leasing and Rental Tax

A privilege tax is levied upon persons engaged in leasing or renting tangible personal property, including the renting or leasing of automotive vehicles, trucks, semi-trailers, or house trailers and the renting or leasing of linens and garments. The proceeds remaining after payment of administrative and enforcement expenses are deposited into the State General Fund. (§ 40-12-222 and 40-12-227, *Code of Alabama 1975*)

REVENUES

Lodgings Tax

A privilege tax is levied upon every person or firm that rents or furnishes lodgings or accommodations for a period less than 180 days for a fee. A 5% tax rate is charged for accommodations in the counties comprising the Alabama mountain lakes geographic area: Blount, Cherokee, Colbert, Cullman, DeKalb, Etowah, Franklin, Jackson, Lauderdale, Lawrence, Limestone, Madison, Marion, Marshall, Morgan, and Winston. A 4% tax rate is charged for accommodations in all other Alabama counties. 20% of the 5% levy collected in Alabama mountain lakes area counties, after deduction of cost for collection, is distributed as follows: (1) 50% to the Alabama Mountain Lakes Association for the promotion of tourism and travel and (2) 50% to the respective counties for the promotion of tourism, recreation, and conventions. The balance of the tax collected in mountain lakes area counties, as well as the entire proceeds from the 4% levy collected in all other Alabama counties, is distributed to the State General Fund and to the Bureau of Tourism and Travel in a 75% to 25% ratio, respectively. (§ 40-26-1 and 40-26-20, *Code of Alabama 1975*)

Mortgage Record Tax

A license or privilege tax of \$0.15 for each \$100 of indebtedness, for filing a mortgage, deed of trust, contract of conditional sale, or similar instrument given to secure payment of any debt incurred in connection with the conveyance or transfer of any real or personal property in the State, or any security agreement or financing statement provided for by the Alabama Uniform Commercial Code. After deducting the cost of collections for the county probate judge, the net proceeds are deposited into the State General Fund (two-thirds) and into the county treasuries (one-third). (§ 40-22-1 through 40-22-12, *Code of Alabama 1975*)

Oil and Gas Production and Privilege Tax

The Oil and Gas Privilege Tax is an annual privilege tax on all persons engaged in the business of producing or severing oil or gas from the soil or water, or from beneath the soil or water. Well units are taxed at a percentage of the gross value of the oil or gas at the point of production. However, offshore well units producing at a depth greater than 8,000 feet below mean sea level are taxed at a percentage of gross proceeds attributable to the offshore production. The privilege tax rate varies.

After deducting the cost of collection, 90% of the proceeds from the annual tax for offshore production are distributed to the General Fund and the remaining 10% is distributed to the county in which the oil or gas was severed. Proceeds from onshore production are distributed as follows:

- (a) 25% to the State General Fund
- (b) 75% as follows:
 - (i) 66.67% to the following:
 - (a) 25% to the counties in which the oil or gas was severed
 - (b) 10% to the municipalities in which the oil or gas was severed
 - (c) *Of the first \$150,000 remaining, or any part thereof, 50% to the State General Fund, 42.5% to the county in which the oil or gas was severed and 7.5% to the cities therein on a population basis
 - (d) *Of the balance, 84% to the State General Fund, 14% to the county in which the oil or gas was severed and 2% to cities therein on a population basis
 - (ii) 16.67% to the State General Fund
 - (iii) 16.67% to the county in which the oil or gas was severed

The first \$9.5 million of collections from this tax required to be deposited to the State General Fund during each quarter of the fiscal year is credited to the Alabama State Docks Facilities Contingency Trust Fund. Up to \$9.5 million annually may be used by the State Port Authority for operations and/or bond expenses, upon verification by the Director of Finance that such use of these funds is necessary. On the 30th day of each

REVENUES

month of each fiscal year, any funds remaining in the Contingency Trust Fund which have not been designated as required by the Port Authority are deposited to the State General Fund.

The Oil and Gas Production Tax is a tax on the production of oil or natural gas severed from any well or wells in Alabama. A 2% tax rate is levied on the gross value of the oil or gas at the point of production. The tax on offshore production, produced from depths greater than 8,000 feet below sea level is computed at the rate of 1.66% of the gross proceeds from offshore production. The entire proceeds from this tax are deposited into the State General Fund.

Privilege License Tax

This is an assessment on persons or firms, corporations, companies, associations, receivers, or trustees engaged in certain businesses, vocations, or professions. The rate of the tax varies according to the type of business, as outlined in the § 40-12-40 through 40-12-180, *Code of Alabama 1975*. After deducting the cost of collection, the receipts are distributed to the State General Fund unless there is a corresponding county tax levied, then distribution is 50% to the State General Fund and 50% to the respective counties where such receipts are collected.

Public Utilities License Tax

A license tax of 2.2% on each dollar of gross receipts for the preceding year is imposed for operating a public utility (except railroads, express companies, telephone, and telegraph companies). After a deduction for costs of collections, 15% of the net receipts are deposited into the State General Fund and 85% into the Special Mental Health Trust Fund. (§ 40-21-51 and 40-21-62, *Code of Alabama 1975*)

Sales Tax

Sales tax is a privilege tax imposed on the retail sale of tangible personal property sold in Alabama by businesses located in Alabama. The tax is collected by the seller from their customer and remitted directly to the state. All sales of tangible personal property are retail sales except those defined as wholesale sales.

Sales Tax Rates:

- a. 1.5% of the net difference paid for farm machinery; this rate also applies to the gross receipts from sales of machines, parts, and attachments for machines used in manufacturing, processing, compounding, mining, and quarrying tangible personal property.
- b. 2% of the net difference paid for new and used automotive vehicles, truck trailers, semi-trailers, and manufactured homes.
- c. 3% of the retail sales price of food for human consumption sold through coin-operated vending machines.
- d. 4% of the gross proceeds of sales of all tangible personal property, other than that listed previously and specifically exempted by law, and the gross receipts from places of entertainment or amusements.

REVENUES

Sales and Use Tax – Automobiles

The § 40-23-2(4), *Code of Alabama 1975*, establishes a sales tax rate of 2% and the § 40-23-61(c), *Code of Alabama 1975*, establishes a use tax rate of 2% from the sale of automobiles, truck trailers, semitrailers, house trailers or mobile home set-up materials with 42% of the amount of revenue collected deposited into the State General Fund and 58% deposited into the Education Trust Fund. The § 40-23-101, *Code of Alabama 1975*, establishes the sales tax rate of 2% and the § 40-23-108, *Code of Alabama 1975* established a use tax rate of 2% on the sale of motorboats. The amount of revenue deposited into the State General Fund from the sale of motorboats is 50% and the other 50% is deposited into the Education Trust Fund.

Simplified Sellers Use Tax

A tax authorized in lieu of sales and use taxes otherwise due by or on behalf of Alabama customers who have purchased items from an eligible seller who participates in The Simplified Sellers Use Tax Remittance Program that were shipped or otherwise delivered into Alabama by the eligible seller. An 8% tax rate is applied to the sales price of any tangible personal property sold or delivered into Alabama by an eligible seller participating in the program. After deducting the cost of collection, 50% to State Treasury allocated (1) 75% to the State General Fund and (2) 25% to the Education Trust Fund; and 50% to local governments allocated (1) 40% to each county on a population basis and (2) 60% to each municipality on a population basis. (Prior to January 1, 2019, collections were distributed as follows: (1) 50% to State Treasury, (2) 25% to counties, and (3) 25% to municipalities). (§ 40-23-190 through 40-23-199, *Code of Alabama 1975*)

Tobacco Tax (Excluding Cigarettes)

A tax on sale, storage or distribution of tobacco or tobacco products by wholesalers and retailers and use by consumers. This tax is paid to the state through the use of stamps by the seller, who is acting as an agent of the state for the collection and payment of the tax to the state. The seller collects the tax from the consumer or user. The tax rates vary for different types of tobacco. After deduction of the cost of collection, the remaining proceeds are deposited into the State General Fund. (§ 40-25-2(a), 40-25-29, and 40-25-47, *Code of Alabama 1975*)

Use Tax

An excise tax on the storage, use or other consumption of tangible personal property, machines used in mining, quarrying, compounding, processing, and manufacturing of tangible personal property; automotive vehicles, motorboats, truck trailers, semi-trailers, or house trailers and mobile home set-up materials and supplies; farm machinery or equipment; and the above property when used in the performance of a contract. This tax is paid on items purchased outside Alabama for consumption or use inside the state, unless the property is imported from a state having reciprocal agreement with Alabama, and a tax equal to or greater than the Alabama tax was paid in the other state. If the amount of the tax paid to the other state is less than the Alabama tax, then the difference must be paid to Alabama. The distribution of use tax on automobiles to the General Fund is provided in the § 40-23-61(c), *Code of Alabama 1975*. Remote use tax is distributed as follows: 75% to the General Fund and 25% to the Education Trust Fund. Any remaining amounts are distributed as follows: 53% to the State General Fund and 47% to the Education Trust Fund as provided in § 40-23-85, *Code of Alabama 1975*.



State Profile

Famous Alabamians

- Helen Keller – first deafblind person to earn a B.A. degree.
- Lionel Richie – singer, songwriter, producer, and television judge.
- Courteney Cox – actress most known for playing 'Monica Geller' on 'Friends.'
- Tim Cook – CEO of Apple.
- Harper Lee – novelist most known for 'To Kill a Mockingbird.'
- Hank Aaron – baseball player.
- Charles Barkley – retired NBA Hall of Fame player and philanthropist.
- Octavia Spencer – award-winning actress and producer, most known for her role as 'Minnie Jackson' in 'The Help.'



Fun Facts

- Alabama was the first state to declare Christmas a legal holiday.
- Huntsville, called the Rocket Capital of the World, is where the first rocket to send a man to the moon was designed.
- Mobile, Alabama was the first place to celebrate Mardi Gras.
- Windshield wipers were invented in Alabama in 1903.
- Montgomery introduced the world's first electric trolley system in 1886.

State Symbols

- State bird – Yellowhammer – found throughout Alabama and present during all months.
- State flower – Camellia – designated by the Legislature in 1999.
- State nut – Pecan – pecans are used in many southern recipes such as pralines and pecan pie.
- State fruit – blackberry – blackberries have been reported to help prevent heart disease, cancer, and strokes.



ECONOMIC OUTLOOK

Overview of Statistical Data

Population

Alabama is ranked as the 24th most populous state in the United States, with a population of 5.1 million citizens. The state has 12 metropolitan statistical areas that serve as home to prospering businesses, prestigious colleges and universities, nationally renowned health centers and doctors, and an affordable housing market.

Geography

The state is rich with history and full of excitement and innovation. Alabama has a geography that spans all different kinds – one of the most varied in the nation, in fact. From mountains and valleys to beaches and riverbanks, there's a wealth of natural beauty on display.

- Total Area – 50,645 square miles
- Highest point – 2,407 feet above sea level (Mt. Cheaha)
- 23.1 million acres of forestland
- 1,775 square miles of water
- 517 coastal square miles
- Accessible minerals – limestone, salt, quartz, and iron ore

Accessibility

Alabama sits at the heart of the fastest growing region in the United States, comprised by a network of thousands of roads, plentiful airports, inland waterways, and proximity to the 9th largest seaport in the United States.

- 100,685 miles of public road
- 3,227 miles of freight railroad
- 1,270 miles of inland waterway
- 16,155 bridges

Sports and Recreation

Alabama has plenty of recreational activities that could pique any interest. From Mardi Gras in Mobile, to Talladega Superspeedway, to state parks, there is always something new and exciting to do. Alabama's State Parks Division operates and maintains 21 state parks ranging from Gulf Coast beaches to Appalachian Mountains.

Industrial

Due to Alabama's geography, accessibility, and sports and recreation, it is well suited for business achievement. Some of Alabama's top industries include aerospace and aviation, bioscience, automotive, metals, and tourism.

In January 2025, Governor Ivey announced that Alabama had been recognized by Business Facilities magazine with its prestigious "Deal of the Year" Impact Award in the Defense Manufacturing category for Austal USA's transformative growth projects at its shipyard in Mobile. The dual expansion projects in Mobile represent a combined investment of \$750 million and the creation of 2000 jobs.

ECONOMIC OUTLOOK

The Economy of the State

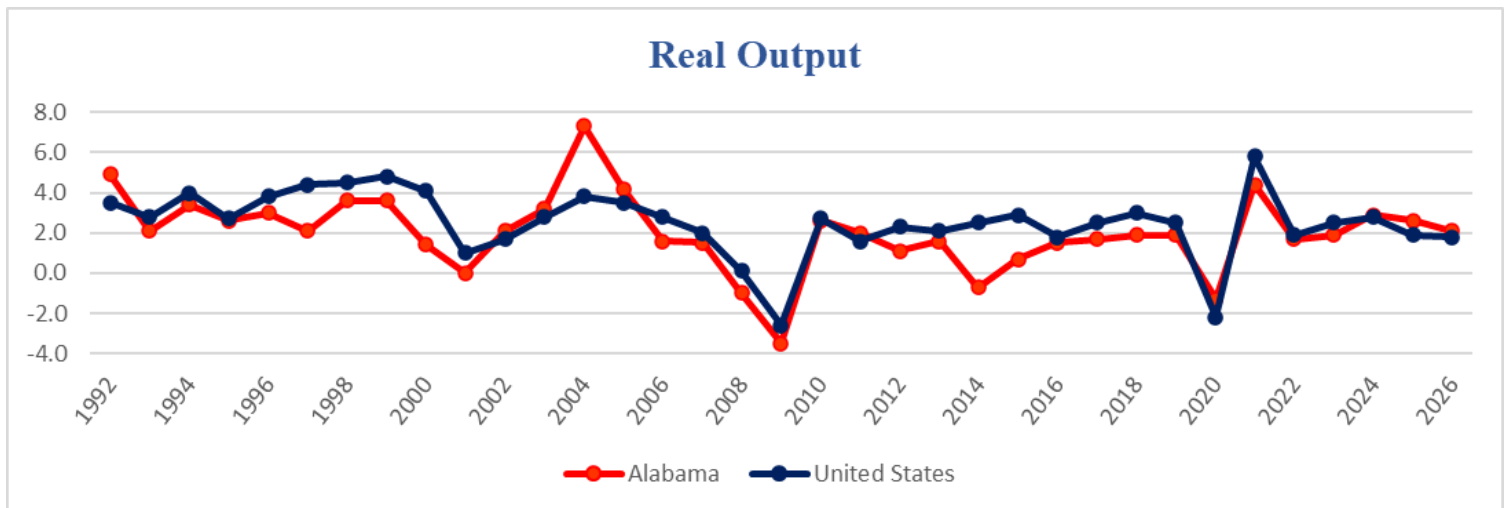
Overview

Alabama’s economy continues to impress with steady growth and increasing opportunities. Strong job growth is supported by a labor force that continues to reach new heights and an openings rate that remains above the pre-pandemic norm. This has helped to keep joblessness below the regional and national rates.

2021	2022	2023	Indicators	2024	2025	2026
231.9	235.8	241.8	Gross State Product (C12\$ bil)	248.8	252.1	255.2
2,049	2,113	2,164	Total Employment (ths)	2,206	2,226	2,229
2.8	3.1	2.4	% Change	1.9	0.9	0.1
3.4	2.5	2.5	Unemployment Rate (%)	3.4	4.4	4.5
9.5	2.2	5.1	Personal Income Growth (%)	5.5	4.4	3.9
5,050	5,074	5,108	Population (ths)	5,137	5,153	5,159
29.5	32.8	36.1	Net Migration (ths)	29.6	19.1	9.9
17,879	15,968	16,298	Single-Family Permits (#)	16,922	17,420	19,022
4,221	3,538	4,039	Multifamily Permits (#)	3,911	4,536	4,557
13.0	16.7	7.0	FHFA House Price (% Change)	3.9	0.9	1.5
6.3	5.1	5.0	Mortgage Delinquency Rate (%)	5.5	5.4	5.4
14,783	16,414	17,712	Personal Bankruptcies (#)	18,880	20,399	23,585

Real Gross Domestic Product

Alabama had an overall GDP increase of 2.5% in 2024.



Alabama Real Gross Domestic Product (Percent Change)

	2022	2023	2024	2025	2026
Total Real Gross Domestic Product - Alabama	2.1%	2.9%	2.5%	2.6%	2.1%
Agriculture, forestry, fishing, and hunting	15.7%	-16.7%	-1.5%	2.4%	5.1%
Farm	21.0%	-21.6%	10.0%	2.8%	6.3%
Forestry, fishing, and related activities	-2.8%	5.2%	10.0%	1.4%	2.1%
Mining	19.4%	-9.6%	10.0%	-7.8%	-3.8%
Oil & Gas	-27.0%	20.4%	10.0%	-11.7%	-0.8%
Other Mining	28.0%	-12.8%	10.0%	-7.2%	-4.2%
Construction	-5.7%	-2.5%	2.0%	-7.1%	5.8%
Manufacturing	3.7%	3.5%	2.8%	7.2%	-0.5%
Durable goods	5.1%	6.3%	3.6%	7.4%	0.5%
Nondurable goods	1.1%	-1.4%	0.0%	6.6%	-2.8%
Transportation and warehousing, excluding Postal Service	-3.3%	-0.9%	6.6%	3.9%	5.1%
Information	6.8%	9.0%	5.3%	1.8%	2.7%
Utilities	2.5%	6.4%	0.0%	0.4%	0.4%
Wholesale trade	-4.2%	-0.7%	3.1%	2.7%	3.9%
Retail trade	-5.6%	10.9%	0.3%	1.8%	2.7%
Finance and insurance	-8.8%	3.6%	0.7%	0.6%	0.9%
Real estate, rental, and leasing	5.5%	2.2%	2.6%	2.2%	3.3%
Services	5.3%	3.0%	3.5%	2.4%	2.4%
Government					
Federal civilian	0.6%	-1.0%	0.0%	5.3%	-0.1%
Federal military	1.1%	1.6%	0.0%	2.4%	0.3%
State and local	4.8%	4.0%	2.4%	2.1%	3.1%

ECONOMIC OUTLOOK

Alabama Labor Market

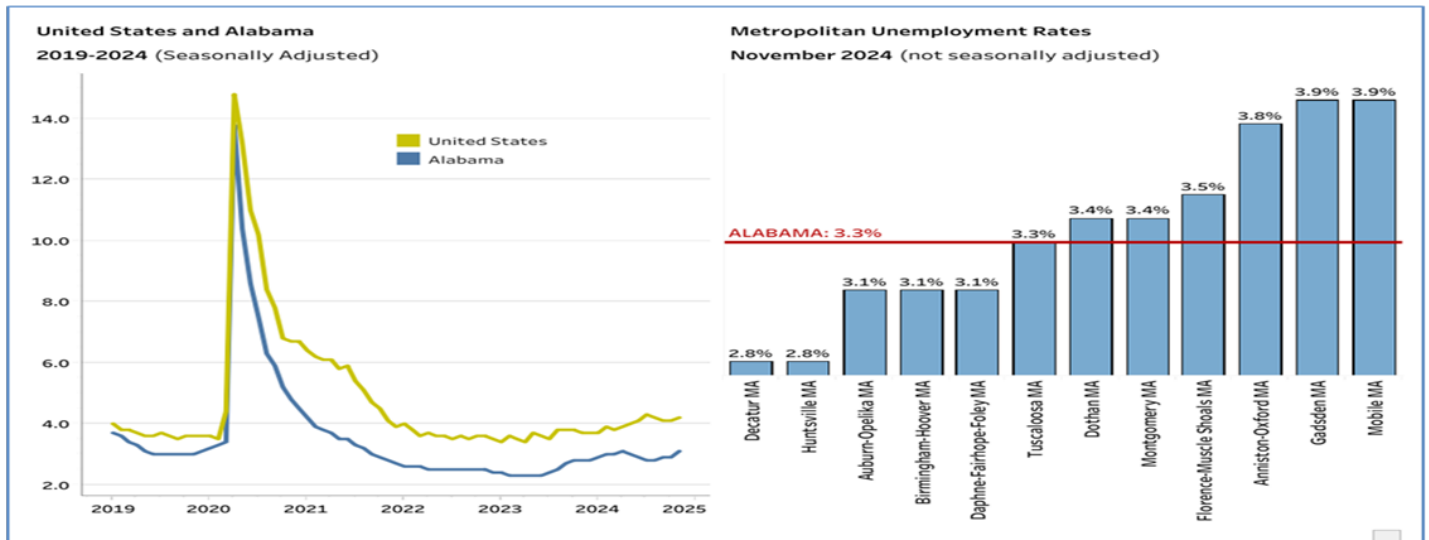
Alabama's labor market is tight, with around twice as many job openings as unemployed workers. The excess labor demand has increased wages thus fueling growth in consumer industries. While job growth is steady, higher interest rates are causing a decline in line with the national average. As the labor market slows, wage growth will decline and ripple into consumer-driven industries. Despite robust net migration in recent years, demographic trends will deteriorate over the next decade and the working-age population will decline, further limiting the growth potential of consumer industries in Alabama.

Non-Agricultural Employment (in 1,000s)

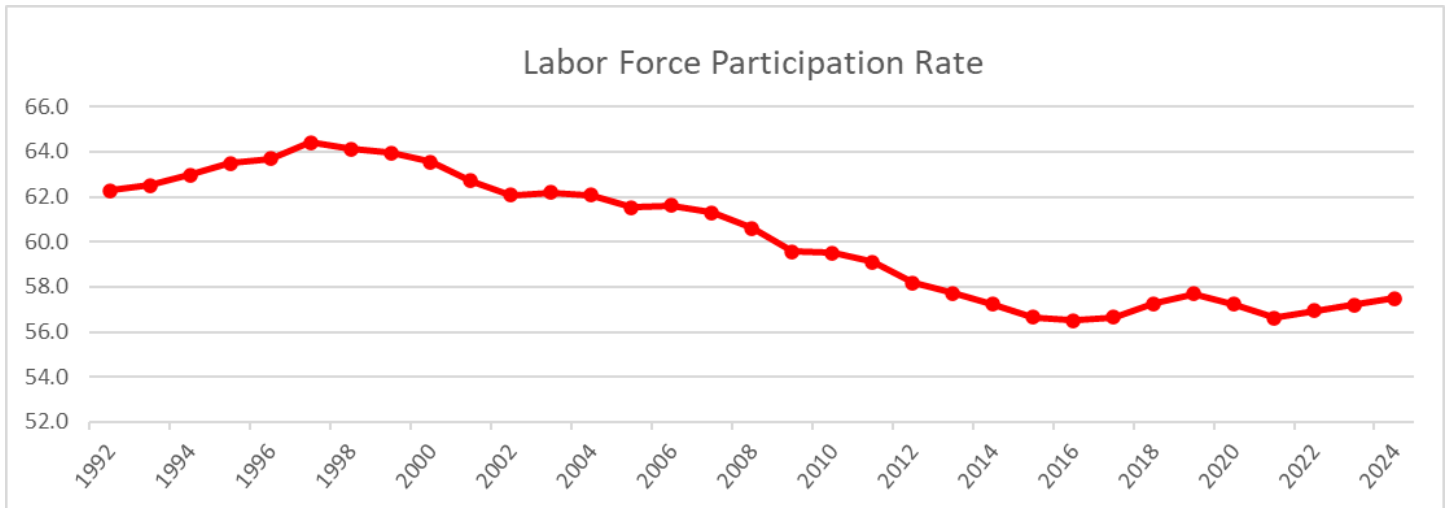
	2022	2023	2024	2025	2026
Labor Force Data					
Civilian Labor Force	2,277.2	2,306.1	2,316.0	2,339.7	2,357.2
Change in Level (%)	0.8%	1.3%	0.4%	1.0%	0.7%
Household Employment	2,217.3	2,247.7	2,254.6	2,280.8	2,284.2
Change in Level (%)	1.6%	1.4%	0.3%	1.2%	0.1%
Unemployment Rate (%)	2.6%	2.5%	2.7%	2.5%	3.1%
Non-Farm Wage Salary Employment					
Total Non-agricultural Employment	2,083.4	2,129.6	2,175.9	2,201.1	2,211.2
Change in Level (%)	2.5%	2.2%	2.2%	1.2%	0.5%
Mining	8.4	9.0	8.8	8.4	8.2
Change in Level (%)	-8.1%	7.7%	-2.4%	-3.9%	-3.1%
Construction	101.1	104.4	103.4	103.1	103.1
Change in Level (%)	10.1%	3.3%	-1.0%	-0.3%	0.0%
Durables	179.1	184.2	185.7	186.9	185.6
Change in Level (%)	1.9%	2.8%	0.8%	0.6%	-0.7%
Non-Durables	90.0	86.6	87.0	95.7	90.9
Change in Level (%)	-1.5%	-3.8%	0.4%	10.0%	-5.0%
Transportation and Warehousing	78.0	80.3	80.8	81.4	81.8
Change in Level (%)	17.1%	2.9%	0.7%	0.7%	0.6%
Utilities	12.8	13.0	12.9	12.9	12.8
Change in Level (%)	-0.7%	1.6%	-0.5%	-0.5%	-0.4%
Information	20.9	23.5	24.2	23.2	21.7
Change in Level (%)	5.8%	12.3%	3.0%	-4.0%	-6.7%
Wholesale	74.1	78.3	81.7	80.9	80.8
Change in Level (%)	1.0%	5.7%	4.4%	-1.0%	0.0%
Retail	237.5	247.2	250.7	252.3	254.2
Change in Level (%)	4.4%	4.1%	1.4%	0.6%	0.8%
Financial Activities	72.2	72.9	72.8	72.5	72.1
Change in Level (%)	-1.2%	1.0%	-0.2%	-0.4%	-0.5%
Real Estate	25.9	26.8	26.9	27.1	27.4
Change in Level (%)	9.5%	3.5%	0.5%	0.7%	0.9%
Services	792.2	803.9	838.7	852.8	857.4
Change in Level (%)	1.4%	1.5%	4.3%	1.7%	0.5%
Fed Gov't	55.4	57.5	57.3	57.3	57.3
Change in Level (%)	0.7%	3.7%	-0.3%	0.0%	0.0%
State & Local Gov't	335.7	342.0	344.8	346.6	357.8
Change in Level (%)	1.7%	1.9%	0.8%	0.5%	3.2%

Unemployment

Based on the recent reports released by the Alabama Department of Labor, Alabama’s unemployment rate is at 3.3%, a full 1% under the national average.

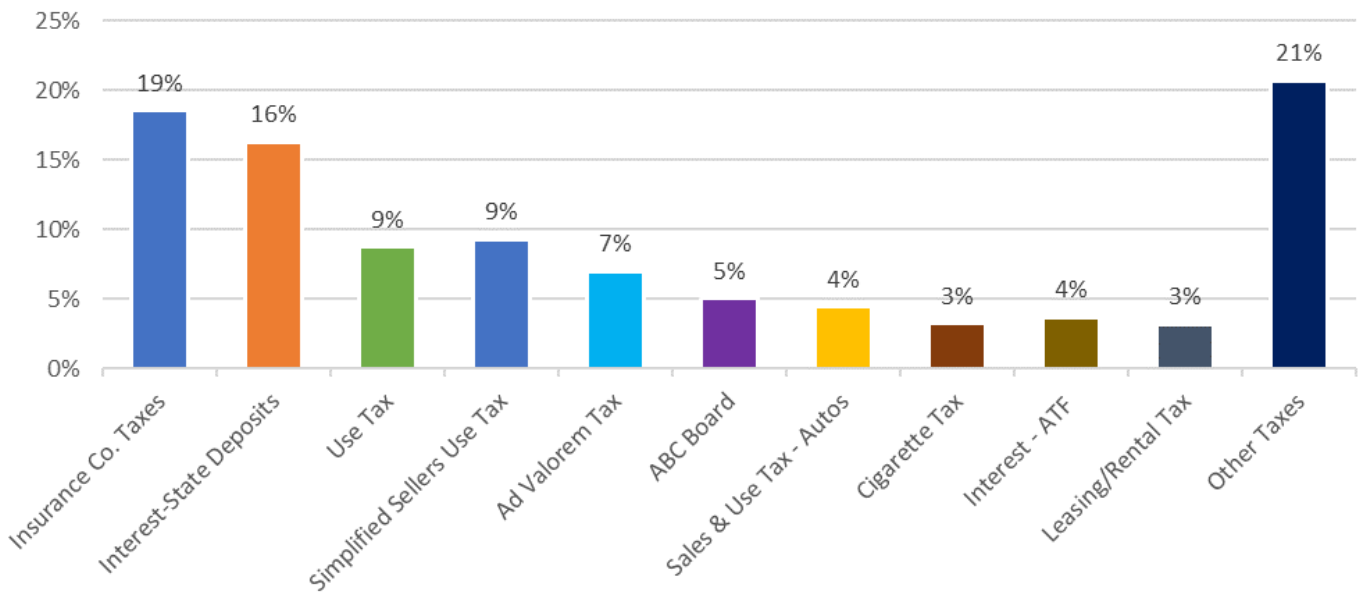


Hiring has been broad based across industries, though manufacturing and healthcare have been doing especially well. Increasing the Labor Force Participation Rate to take advantage of these new opportunities continues to be a priority for the Governor Ivey administration.

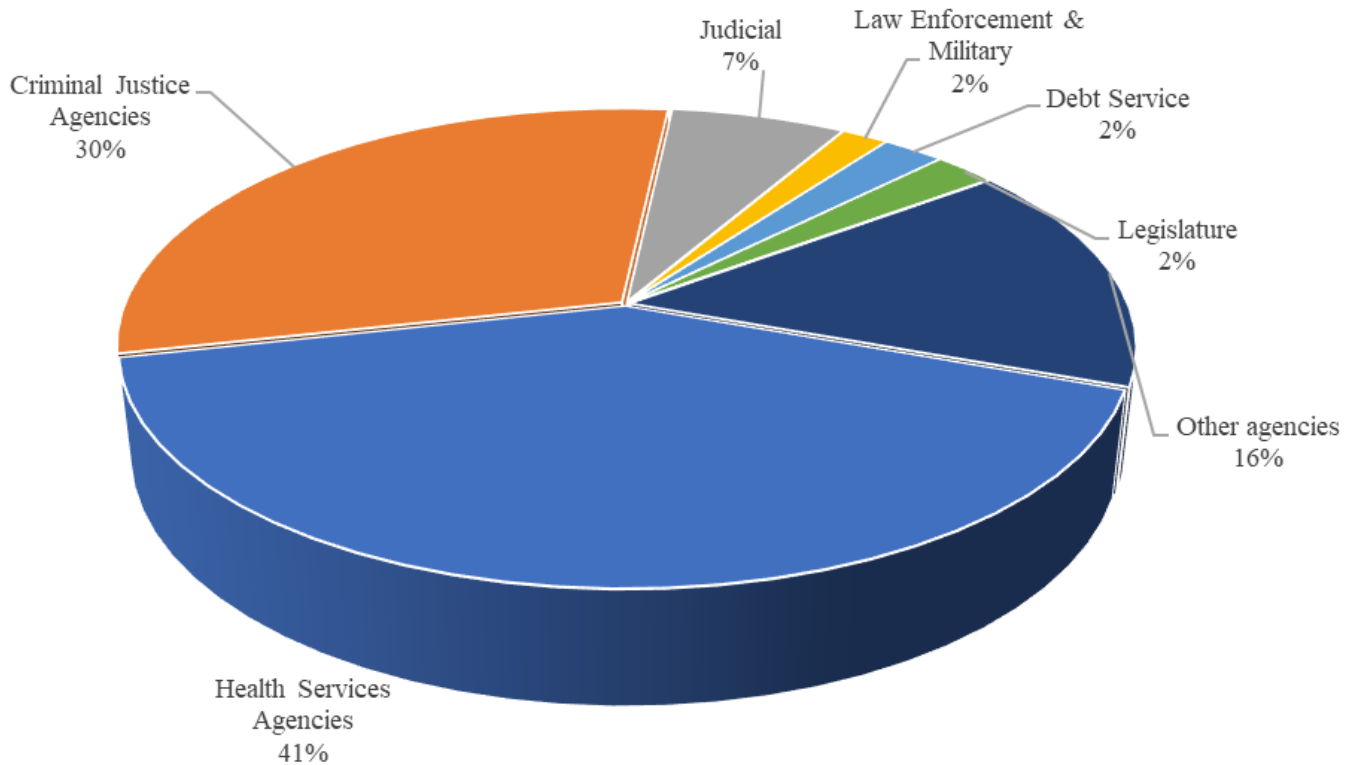


State General Fund Fiscal Year 2024

Where Your State Tax Dollar Comes From

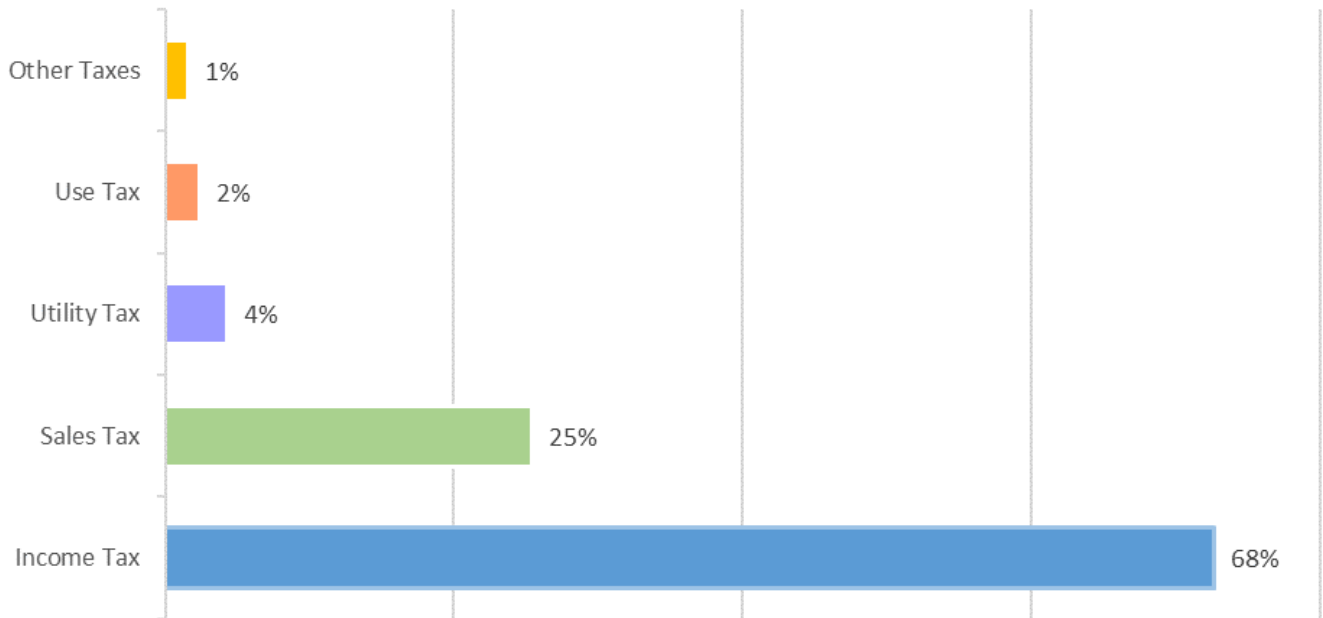


Where Your State Dollar Goes

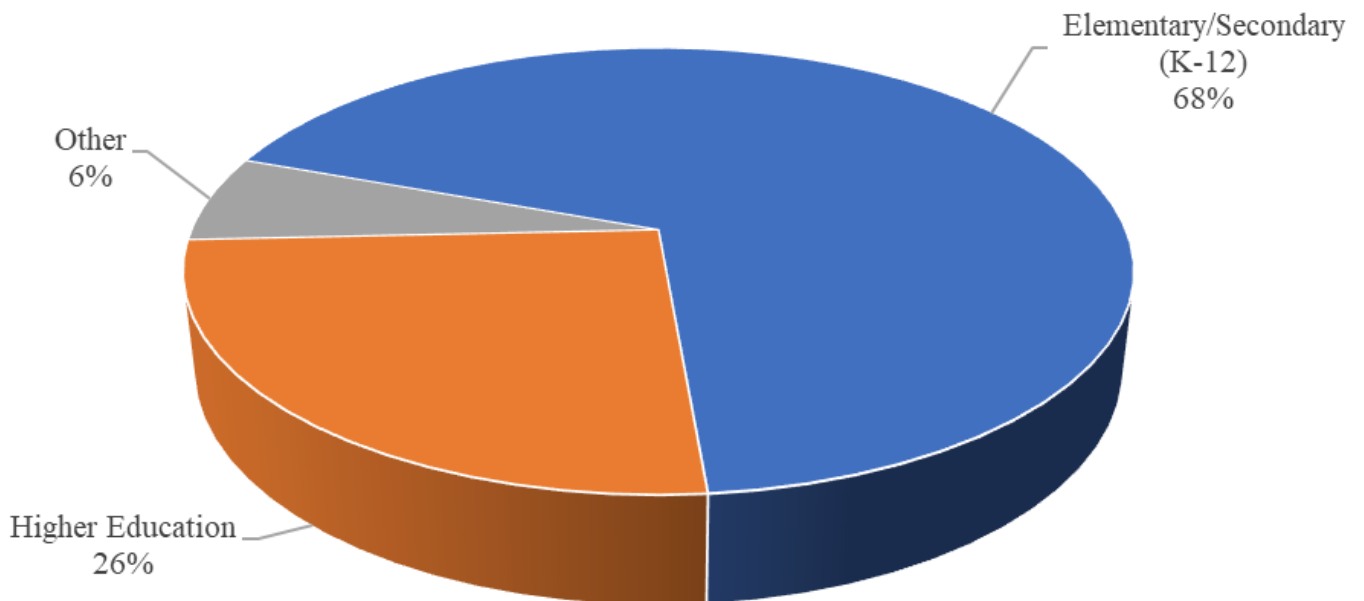


Education Trust Fund Fiscal Year 2024

Where Your State Tax Dollar Comes From



Where Your State Dollar Goes



FISCAL DATA

DEBT SUMMARY

Pursuant to Section 213 of the Constitution of Alabama of 2022 the State is prohibited from incurring debt, and the only method by which general obligation debt of the State can be incurred is by an amendment of the Constitution. Although conventions proposed by the legislature and approved by the electorate may be called for the purpose of amending the Alabama Constitution, all amendments historically have been adopted through a procedure which required them to be proposed by a favorable vote of three-fifths of all members of each house of the legislature and approved by a majority of voters of the State voting in a statewide election. The Supreme Court of Alabama has held that the debt prohibition contained in the Constitutional Budget Amendment does not apply to obligations incurred for current operating expenses payable during the current fiscal year, debts incurred by separate public corporations functioning as instrumentalities of the State, or State debt incurred to repel invasion or suppress insurrection. The State may also make temporary loans not exceeding \$300,000 to cover deficits in the State Treasury. Limited obligation debt may be authorized by the Legislature without an amendment to the Constitution. The State has followed the practice of financing certain capital improvement programs (principally for highways, education and improvements to the State docks) through the issuance of limited obligation bonds payable solely out of certain taxes and other revenues specifically pledged for their payment and not from the general revenues of the State. Such limited obligation bonds are not general obligations of the State, and the full faith and credit of the State are not pledged to the payment thereof.

LIMITED OBLIGATION BONDS OF STATE DEPARTMENTS AND CERTAIN STATE AUTHORITIES OUTSTANDING AT THE CLOSE OF BUSINESS ON SEPTEMBER 30, 2024

Principal Outstanding	Title of Bonds	Final Maturity (1)
145,880,000	Alabama Public School and College Authority Special Obligation Bonds, Series 2009-D Capital Improvement Pool Qualified School Construction Bonds Tax Credit Bonds (sales, use taxes, utility gross receipts and utility service taxes, and lease taxes)	2026
154,727,000	Alabama Public School and College Authority Special Obligation Bonds, Capital Improvement Pool Qualified School Construction Bonds, Series 2010 Direct Loan Bonds (sales, use taxes, utility gross receipts and utility service taxes, and lease taxes)	2027
51,270,000	Alabama Public School and College Authority Special Obligation Bonds, Qualified Zone Academy Bonds, Series 2011-A (sales, use, utility gross receipts and utility service taxes, and lease taxes)	2026
6,255,000	Alabama Public School and College Authority Capital Improvement Bonds Series 2013-A (sales, use taxes, utility gross receipts and utility service taxes, and lease taxes)	2025
2,560,000	Alabama Public School and College Authority Capital Improvement Bonds Series 2013-D Taxable (sales, use taxes, utility gross receipts and utility service taxes, and lease taxes)	2026

11,580,000	Alabama Public School and College Authority Capital Improvement Pool Refunding Bonds Series 2014-A (sales, use taxes, utility gross receipts taxes, and lease taxes)	2026
202,015,000	Alabama Public School and College Authority Capital Improvement Refunding Bonds Series 2014-B (sales, use taxes, utility gross receipts taxes, and lease taxes)	2027
23,975,000	Alabama Public School and College Authority Bonds, Series 2015-B Pool Refunding Bonds (sales, use, utility gross receipts and utility service taxes, and lease taxes)	2029
15,150,000	Alabama Public School and College Authority Special Obligation Bonds, Series 2015-C Pool Bonds (sales, use taxes, utility gross receipts and utility service taxes, and lease taxes)	2030
20,290,000	Alabama Public School and College Authority Special Obligation Bonds, Series 2016-A Pool Bonds (sales, use taxes, utility gross receipts and utility service taxes, and lease taxes)	2036
14,440,000	Alabama Public School and College Authority Special Obligation Bonds, Series 2017-A Pool Bonds (sales, use taxes, utility gross receipts and utility service taxes, and lease taxes)	2038
21,460,000	Alabama Public School and College Authority Special Obligation Bonds, Series 2019-A Pool Bonds (sales, use taxes, utility gross receipts and utility service taxes, and lease taxes)	2039
1,204,860,000	Alabama Public School and College Authority Special Obligation Bonds, Series 2020-A Capital Improvement and Refunding Social Bonds (sales, use taxes, utility gross receipts and utility service taxes, and lease taxes)	2041
135,930,000	Alabama Public School and College Authority Special Obligation Bonds, Series 2020-C Capital Improvement Pool Refunding Social Bonds (sales, use taxes, utility gross receipts and utility service taxes, and lease taxes)	2035
34,155,000	Alabama Public School and College Authority Special Obligation Bonds, Series 2022-A Capital Improvement Pool Bonds (sales, use taxes, utility gross receipts and utility service taxes, and lease taxes)	2042
33,735,000	Alabama Public School and College Authority Special Obligation Bonds, Series 2024-A Capital Improvement Pool Bonds (sales, use taxes, utility gross receipts and utility service taxes, and lease taxes)	2044
36,495,000	Alabama Incentives Financing Authority, Series 2009-B (TVA in-lieu-of-taxes)	2029
11,750,000	Alabama Incentives Financing Authority, Series 2019-A Refunding Bonds (TVA in-lieu-of-taxes)	2029

127,890,000	Alabama Incentives Financing Authority, Series 2019-B Refunding Bonds (TVA in-lieu-of-taxes)	2042
48,420,000	Alabama Public Health Care Authority, Series 2015 (lease payments from Department of Public Health)	2044
14,865,000	Alabama Public Health Care Authority, Series 2016 (lease payments from Department of Public Health)	2035
20,440,000	Alabama Federal Aid Highway Finance Authority, Tax-Exempt Special Obligation Revenue Bonds Series 2021-A (Anticipation of Federal Grant Revenues and Gasoline Tax)	2037
1,234,630,000	Alabama Federal Aid Highway Finance Authority, Taxable Special Obligation Revenue Bonds Series 2021-B (Anticipation of Federal Grant Revenues and Gasoline Tax)	2037
85,230,000	Alabama Highway Finance Corporation Series 2020-A Limited Obligation Bonds (Gasoline Tax)	2040
7,661,000	Alabama Revolving Loan Fund Authority, Series 2021 (privilege and license tax on providers of cellular radio telecommunications services)	2030
80,925,000	Alabama Economic Settlement Authority Series 2016-A Special Revenue Bonds (BP Settlement)	2033
319,415,000	Alabama Economic Settlement Authority Series 2016-B Taxable Special Revenue Bonds (BP Settlement)	2032
4,520,000	Alabama Transportation Infrastructure Bank (ATIB) Series 2022-A Loan Program with pledged revenues from local entity with state revenues pledged under an ATIB master indenture	2037
62,380,000	Alabama Transportation Infrastructure Bank (ATIB) Series 2022-B Loan Program with pledged revenues from local entity with state revenues pledged under an ATIB master indenture	2042
3,970,000	Alabama Transportation Infrastructure Bank (ATIB) Series 2023-A Loan Program with pledged revenues from local entity with state revenues pledged under an ATIB master indenture	2038
6,690,000	Alabama Transportation Infrastructure Bank (ATIB) Series 2023-B Loan Program with pledged revenues from local entity with state revenues pledged under an ATIB master indenture	2043
450,610,000	Alabama Corrections Institution Finance Authority (ACIFA) Revenue Bonds Series 2022-A	2052
4,594,173,000	Total Outstanding	

(1) Final Maturity in the State's Fiscal Year

The Legislature (through enabling legislation) and the Governor (by executive order) have created public corporations and authorities of the State for the purpose of financing certain projects and programs such as public highways, public education facilities, judicial facilities, student loans, industrial site preparation grants and surveys, single and multi-family housing, economic development and industrial recruitment, wastewater collection treatment and related facilities, and agricultural development loans. The obligations of such public corporations and authorities are not obligations of the State but are limited obligations of the issuer, payable solely from the revenues pledged for the obligations of each such issuer including, in some cases, earmarked tax revenues and, in other cases, revenues from the projects or programs financed.

REVENUE BONDS
Governmental-type Activities
Debt-Service Requirements to Maturity
(Amounts in Thousands)

Maturity	Totals	
	Principal	Interest
2024	\$ 284,664	\$ 168,049.00
2025	496,608	156,423.00
2026	461,764	142,417.00
2027	305,705	123,147.00
2028	249,927	113,118.00
2029-2033	1,273,105	430,878.00
2034-2038	924,410	212,209.00
2039-2043	351,745	77,944.00
2044-2048	123,645	28,463.00
2049-2053	45,040	4,810.00
	4,516,613	\$ 1,457,458.00
	333,126	
Unamortized Discounts	(1,364)	
Totals	\$ 4,848,375	

On November 7, 2000, the Alabama voters ratified Amendment 666 that authorized the creation of the Alabama Capital Improvement Trust Fund and the payment of debt service on certain general obligation bonds. Up to 28% of all Oil and Gas Capital payments received into the Alabama Trust Fund are transferred to the Capital Improvement Trust Fund for the payment of debt service on general obligation bonds. Section 219.042, Constitution of Alabama 2022, sets the limit for outstanding aggregate principal of general obligation bonds at \$750 million. Alabama's general obligation bond rating is AA+/Aa1/AA by Fitch, Moody's Investors Service, and Standard & Poor's, respectively.

General Obligation Bonds – Governmental Activities

The State has general obligation bond issues outstanding for the purpose of financing major capital projects for: State Port Authority’s facilities, roads, bridges, Mobile harbor, state parks, youth services facilities, state buildings, conservation and preservation projects, forensic sciences laboratories, agricultural development, diagnostic and research laboratories, improvements to the State’s National Guard Armory, and historical projects. General obligation bonds also finance grant programs for public school and college buildings, as well as economic development grants to industry and local government. The full faith and credit of the State is pledged for the payment of the bonds. The following schedule shows the general obligation annual debt service requirements and is followed by a detailed table describing each individual general obligation bond issue outstanding:

GENERAL OBLIGATION BONDS Debt Service Requirements to Maturity (Amounts in Thousands)

<u>Maturity</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 47,660	\$ 18,702	\$ 66,362
2025	49,770	16,456	66,226
2026	48,635	14,577	63,212
2027	27,965	12,248	40,213
2028	23,625	11,059	34,684
2029-2033	114,685	39,270	153,955
2034-2038	93,625	16,398	110,023
2039-2042	24,380	2,514	26,894
Total	430,345	\$ 131,224	\$ 561,569
Unamortized Premium	29,714		
	\$ 460,059		

DEBT RATIOS AS OF CLOSE OF BUSINESS SEPTEMBER 30, 2024

	<u>Principal Amount</u>	<u>Debt per Capita (1)</u>	<u>Debt to Assessed Valuation (2)</u>	<u>Debt to Personal Income (3)</u>
General Obligation Bonds	\$ 430,345,000	\$ 84.24	0.42%	0.16%
Limited Obligation Bonds	\$ 4,594,173,000	\$ 899.32	4.53%	1.66%
Total	\$ 5,024,518,000	983.56	4.95%	1.81%

(1) Based on 2023 population of 5,108,486

(2) Based on 2023 estimated gross assessed valuation of \$101,473,811,517

(3) Based on 2023 personal income of \$276,925,917,574

Source: Department of Finance, State of Alabama

**STATE OF ALABAMA BONDED INDEBTEDNESS
EXCLUDING REFUNDED BONDS**

GENERAL OBLIGATION BONDS BY DUE DATE

Fiscal Year	Annual Interest Payments	Annual Principal Payments	Total Annual Payments
2025	18,701,525	47,660,000	66,361,525
2026	16,456,303	49,770,000	66,226,303
2027	14,577,095	48,635,000	63,212,095
2028	12,248,388	27,965,000	40,213,388
2029	11,058,788	23,625,000	34,683,788
2030	9,917,738	24,715,000	34,632,738
2031	8,963,375	25,625,000	34,588,375
2032	7,814,100	26,730,000	34,544,100
2033	6,706,000	18,390,000	25,096,000
2034	5,868,675	19,225,000	25,093,675
2035	5,027,525	20,065,000	25,092,525
2036	4,147,750	20,940,000	25,087,750
2037	3,227,375	21,865,000	25,092,375
2038	2,382,000	14,990,000	17,372,000
2039	1,613,125	15,765,000	17,378,125
2040	1,077,875	5,645,000	6,722,875
2041	788,375	5,935,000	6,723,375
2042	484,000	6,240,000	6,724,000
2043	164,000	6,560,000	6,724,000
Total	131,224,012	430,345,000	561,569,012

REVENUE OBLIGATION BONDS BY DUE DATE

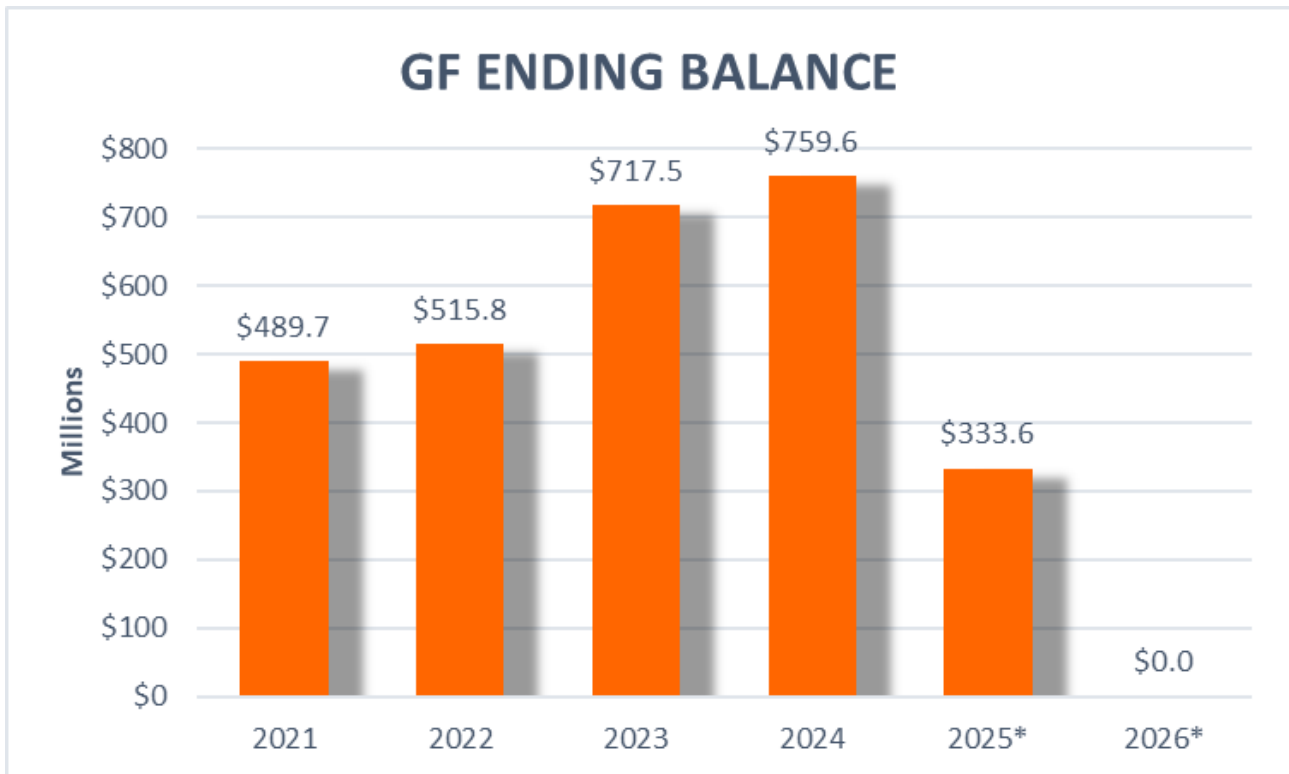
Fiscal Year	Annual Interest Payments	Annual Principal Payments	Total Annual Payments
2024-2025	161,878,441	304,674,488	466,552,929
2025-2026	150,109,498	319,618,488	469,727,986
2026-2027	138,313,356	317,182,317	455,495,673
2027-2028	126,190,961	309,115,000	435,305,961
2028-2029	115,997,832	253,492,000	369,489,832
2029-2030	107,063,798	255,355,000	362,418,798
2030-2031	98,213,135	262,720,000	360,933,135
2031-2032	88,931,872	271,995,000	360,926,872
2032-2033	79,237,915	281,575,000	360,812,915
2033-2034	69,081,698	222,045,000	291,126,698
2034-2035	60,799,440	230,300,000	291,099,440
2035-2036	51,876,373	235,885,000	287,761,373
2036-2037	43,053,164	241,475,000	284,528,164
2037-2038	34,120,359	121,765,000	155,885,359
2038-2039	28,716,082	119,635,000	148,351,082
2039-2040	23,376,652	123,030,000	146,406,652
2040-2041	17,826,048	120,730,000	138,556,048
2041-2042	14,888,047	52,595,000	67,483,047
2042-2043	12,517,282	35,080,000	47,597,282
2043-2044	10,721,300	36,350,000	47,071,300
2044-2045	8,855,963	30,770,000	39,625,963
2045-2046	7,240,538	32,385,000	39,625,538
2046-2047	5,540,325	34,085,000	39,625,325
2047-2048	3,750,863	12,865,000	16,615,863
2048-2049	3,075,450	13,540,000	16,615,450
2049-2050	2,364,600	14,250,000	16,614,600
2050-2051	1,616,475	15,000,000	16,616,475
2051-2052	828,975	15,790,000	16,618,975
Total	1,466,186,442	4,283,302,293	5,749,488,735

TOTAL BONDED INDEBTEDNESS BY DUE DATE

Fiscal Year	Annual Interest Payments	Annual Principal Payments	Total Annual Payments
2024-2025	180,579,966	352,334,488	532,914,454
2025-2026	166,565,801	369,388,488	535,954,289
2026-2027	152,890,451	365,817,317	518,707,768
2027-2028	138,439,349	337,080,000	475,519,349
2028-2029	127,056,620	277,117,000	404,173,620
2029-2030	116,981,536	280,070,000	397,051,536
2030-2031	107,176,510	288,345,000	395,521,510
2031-2032	96,745,972	298,725,000	395,470,972
2032-2033	85,943,915	299,965,000	385,908,915
2033-2034	74,950,373	241,270,000	316,220,373
2034-2035	65,826,965	250,365,000	316,191,965
2035-2036	56,024,123	256,825,000	312,849,123
2036-2037	46,280,539	263,340,000	309,620,539
2037-2038	36,502,359	136,755,000	173,257,359
2038-2039	30,329,207	135,400,000	165,729,207
2039-2040	24,454,527	128,675,000	153,129,527
2040-2041	18,614,423	126,665,000	145,279,423
2041-2042	15,372,047	58,835,000	74,207,047
2042-2043	12,681,282	41,640,000	54,321,282
2043-2044	10,721,300	36,350,000	47,071,300
2044-2045	8,855,963	30,770,000	39,625,963
2045-2046	7,240,538	32,385,000	39,625,538
2046-2047	5,540,325	34,085,000	39,625,325
2047-2048	3,750,863	12,865,000	16,615,863
2048-2049	3,075,450	13,540,000	16,615,450
2049-2050	2,364,600	14,250,000	16,614,600
2050-2051	1,616,475	15,000,000	16,616,475
2051-2052	828,975	15,790,000	16,618,975
Total	1,597,410,454	4,713,647,293	6,311,057,747

**STATE GENERAL FUND SUMMARY
FISCAL YEARS 2021 THROUGH 2026**

	ACTUAL				ESTIMATED	
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Balance to Begin Year	446,035,109	489,699,351	515,845,225	717,456,188	759,647,415	333,607,538
Net Continuing Receipts	2,549,053,520	2,764,252,301	3,227,449,181	3,455,547,335	3,415,881,442	3,359,355,141
Tobacco Transfers to the General Fund	13,104,761	13,500,320	12,140,462	10,599,963	9,729,175	9,728,150
Total Available	3,008,193,390	3,267,451,972	3,755,434,868	4,183,603,486	4,185,258,032	3,702,690,829
Less:						
Expenditures and Encumbrances	2,464,198,570	2,405,598,832	2,623,857,043	3,023,830,902	3,553,650,494	3,662,690,829
Supplemental Appropriations	31,997,985	273,305,398	267,621,637	254,125,169		
Conditional Appropriations Released			96,500,000	146,000,000	298,000,000	
Conditional Appropriation - Correctional Officers						40,000,000
Balance at End of Year	<u>511,996,835</u>	<u>588,547,742</u>	<u>767,456,188</u>	<u>759,647,415</u>	<u>333,607,538</u>	<u>0</u>
Transfer to General Fund Budget Reserve	<u>22,297,484</u>	<u>72,702,517</u>	<u>50,000,000</u>			
Balance Carried Forward	<u>489,699,351</u>	<u>515,845,225</u>	<u>717,456,188</u>	<u>759,647,415</u>	<u>333,607,538</u>	<u>0</u>



*Estimated

**STATE GENERAL FUND
NET RECEIPTS
FISCAL YEARS 2021 THROUGH 2026**

REVENUES	ACTUAL				ESTIMATED	
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Abandoned Property	45,000,000	45,000,315	45,000,075	45,000,000	45,000,000	45,000,000
ABC Board	156,732,630	170,158,894	173,591,676	171,472,347	174,901,794	176,650,812
Ad Valorem Tax	182,200,777	192,180,118	214,269,128	239,777,014	251,659,865	264,242,858
Auto Title Tax	23,704,398	22,506,254	21,734,849	21,674,103	22,000,000	22,660,000
Cellular Telephone Tax	11,209,214	11,253,520	11,679,444	11,704,327	11,821,370	11,939,584
Cigarette Tax	143,374,980	132,170,598	121,179,472	109,748,356	103,163,455	98,005,282
Corporation Tax	98,708,994	98,997,911	103,450,258	103,545,858	103,729,998	108,904,598
Court Cost	59,644,763	60,190,410	64,233,347	65,448,528	66,750,000	68,500,000
Deed Record Tax	16,858,745	20,142,854	17,110,172	18,192,197	19,000,000	19,950,000
Driver's License Fees	17,044,391	16,976,518	17,741,323	17,852,647	18,120,437	18,301,641
Financial Inst. Excise Tax	90,417,436	73,617,451	78,540,392	35,447,779	46,000,000	49,975,000
Freight Line	5,336,768	5,374,347	5,613,462	5,645,565	5,750,000	5,856,367
Hazardous Waste Fees	59,371	36,863	40,929	27,621	0	0
Inheritance Tax	(9,341)	(1,152)	0	0	0	0
Insurance Co. Taxes	489,046,541	553,986,899	584,440,292	634,326,502	677,200,000	705,700,000
Interest-Alabama Trust Fund	123,577,184	122,499,815	118,659,764	125,330,368	120,125,401	115,981,513
Interest - State Deposits	20,261,117	40,373,734	404,602,015	557,339,780	417,807,016	238,904,930
Judicial Admin. Fees	71,890	73,319	75,121	73,775	73,000	72,000
Leasing/Rental Tax	91,707,455	98,834,022	101,923,182	108,971,951	111,696,250	114,488,656
Lodgings Tax	63,099,773	77,371,409	82,430,246	83,544,940	85,215,839	89,476,631
Manufac Home Registration	499,414	507,012	498,388	514,019	520,000	530,000
Miscellaneous Receipts	4,413,369	5,360,285	5,878,557	9,181,533	5,500,000	5,800,000
Mortgage Record Tax	58,472,445	56,741,221	35,639,392	33,509,091	34,000,000	35,700,000
Motor Vehicle License	50,461,400	50,853,625	51,825,248	53,019,169	54,079,552	55,161,143
Oil and Gas Production Tax	21,846,688	39,266,075	33,066,619	24,664,852	15,000,000	15,000,000
Oil Company Licenses	8,211,500	8,837,904	8,868,942	8,902,880	8,935,000	8,970,000
Pari-mutuel Tax	4,111,999	5,221,291	8,258,156	11,267,076	11,275,000	11,275,000
Privilege License Tax	5,839,549	6,336,932	6,960,690	8,818,028	9,111,668	9,545,384
Public Safety-Miscellaneous	15,962,622	17,409,680	19,012,073	20,540,527	21,362,148	22,430,255
Public Utilities Receipts	23,422,422	18,774,312	16,787,139	13,792,397	5,000,000	5,000,000
Sales & Use Tax	143,006,189	145,511,169	152,038,231	151,262,891	154,288,149	157,373,912
Sales Tax for Parks Bonds	31,154,066	28,670,092	28,178,025	17,352,222	17,175,000	17,518,000
State Securities Commission	12,806,825	14,590,552	15,350,941	15,904,745	16,699,982	17,744,133
Simplified Sellers Use Tax	192,743,076	232,876,678	276,697,316	316,156,568	357,003,997	399,844,476
Tobacco Tax	12,405,619	11,437,902	11,129,174	10,669,681	10,456,287	10,247,162
Tobacco Settlement Funds	2,582,821	2,650,945	2,379,437	2,072,335	1,968,718	1,931,330
Use Tax	237,521,603	272,360,513	289,075,535	298,816,049	302,132,907	309,776,870
Use Tax Discount	5,812,824	6,589,897	5,584,642	4,963,453	4,822,000	4,750,000
Use Tax Remote	39,063,533	47,515,206	55,702,278	61,239,009	68,587,690	77,997,921
Unclassified	11,922	1,401	41	11,702	0	0
Vapor Products	2,806,678	3,382,084	3,426,261	3,564,664	3,650,000	3,725,000
SUBTOTALS	2,511,203,650	2,716,638,875	3,192,672,232	3,421,346,549	3,381,582,523	3,324,930,458
Transfers and Reversions	50,954,631	61,113,746	46,917,411	44,800,749	44,028,094	44,152,833
TOTALS	2,562,158,281	2,777,752,621	3,239,589,643	3,466,147,298	3,425,610,617	3,369,083,291

STATE GENERAL FUND AND EARMARKED FUNDS BUDGET SUMMARY

	FY 2024		FY 2025		FY 2026		FY 2026	
	APPROPRIATIONS		APPROPRIATIONS		BUDGET REQUESTS		GOVERNOR'S RECOMMENDATION	
	GENERAL	EARMARKED	GENERAL	EARMARKED	GENERAL	EARMARKED	GENERAL	EARMARKED
	FUND	FUNDS	FUND	FUNDS	FUND	FUNDS	FUND	FUNDS
I. Legislative								
Examiners of Public Accounts	10,556,849	3,759,175	10,919,104	7,285,290	11,919,104	7,661,616	11,419,104	7,661,616
Legislative Council	27,076,585	0	42,053,144	0	2,604,076	0	2,604,076	0
Legislative Services Agency	10,436,541	280,000	11,746,364	280,000	4,650,617	280,000	4,982,544	280,000
Legislature	34,306,865	0	35,541,008	0	35,533,791	0	27,913,159	0
Office of the Speaker of the House	4,152,299	0	4,093,475	0	2,200,500	0	1,578,151	0
Office of the President Pro Tempore	2,620,708	0	2,981,610	0	1,650,000	0	1,915,781	0
Total Legislative	89,149,847	4,039,175	107,334,705	7,565,290	58,558,088	7,941,616	50,412,815	7,941,616
II. Judicial								
Court of Civil Appeals	7,889,887	0	8,609,546	0	5,550,110	0	5,451,579	0
Court of Criminal Appeals	7,368,849	0	7,768,591	0	5,925,313	0	5,461,469	0
Judicial Inquiry Commission	1,332,266	0	1,486,274	0	998,411	0	1,016,153	0
Judicial Retirement Fund	2,979,533	0	3,228,272	0	3,494,266	0	3,494,266	0
Supreme Court	16,255,414	179	16,869,412	0	16,965,448	0	15,827,285	0
Supreme Court Library	1,214,348	0	1,194,197	0	1,698,039	0	1,345,959	0
Unified Judicial System	171,240,391	42,362,871	181,398,074	42,362,871	193,814,346	42,362,871	183,898,074	42,362,871
Total Judicial	208,280,688	42,363,050	220,554,366	42,362,871	228,445,933	42,362,871	216,494,785	42,362,871
III. Executive								
Accountancy, Board of Public	0	1,856,000	0	2,048,000	0	2,300,000	0	2,300,000
Adjustment, Board of	2,162,832	0	1,523,345	0	1,518,639	0	1,518,639	0
Ag & Cons Development Comm	2,800,802	0	2,808,621	0	3,308,621	0	1,808,621	0
Agriculture Museum Board	240,086	0	162,506	0	450,000	0	0	0
Agriculture & Industries, Dept	19,869,076	62,764,126	21,031,438	61,725,751	11,920,790	63,025,750	19,791,438	63,025,750
Alabama Office of Minority Affairs	2,396,639	0	1,880,811	0	2,520,013	0	1,801,290	0
Alabama Trust Fund	12,373	0	19,813	0	21,365	0	21,365	0
Alcoholic Beverage Control Bd	0	134,206,289	0	142,291,571	0	157,623,198	0	157,623,198
Architects, Board for Reg of	0	588,452	0	633,450	0	683,740	0	683,740
Archives and History	2,266,865	663,927	3,014,804	964,927	3,214,804	1,077,821	3,014,804	1,077,821
Assisted Living Administrators	0	180,650	0	180,650	0	180,650	0	180,650
Athlete Agents Commission, Alabama	0	20,000	0	20,000	0	20,000	0	20,000
Athletic Commission, Alabama	0	275,000	0	275,000	0	275,000	0	275,000
Athletic Trainers, Board of Reg	0	150,000	0	150,000	0	150,000	0	150,000
Attorney General, Office of	19,309,653	16,497,205	14,038,888	19,311,294	13,488,888	21,202,691	14,038,888	21,202,691
Auctioneers, Al State Board of	0	275,000	0	275,000	0	275,000	0	275,000

STATE GENERAL FUND AND EARMARKED FUNDS BUDGET SUMMARY

	FY 2024		FY 2025		FY 2026		FY 2026	
	APPROPRIATIONS		APPROPRIATIONS		BUDGET REQUESTS		GOVERNOR'S RECOMMENDATION	
	GENERAL	EARMARKED	GENERAL	EARMARKED	GENERAL	EARMARKED	GENERAL	EARMARKED
	FUND	FUNDS	FUND	FUNDS	FUND	FUNDS	FUND	FUNDS
Auditor, State	1,315,847	0	1,483,093	0	1,332,867	0	1,302,088	0
Bail Bonding Board, Alabama Professional	0	250,000	0	250,000	0	250,000	0	250,000
Banking Department	0	19,399,000	0	20,901,000	0	21,900,000	0	21,900,000
Bar Association, Alabama State	0	6,900,975	0	7,073,425	0	7,066,645	0	7,066,645
Building Renovation Finance Authority	1,900,108	0	1,488,229	0	1,315,582	0	1,488,229	0
Child Abuse & Neglect Board	464,385	11,310,387	566,931	11,811,083	866,931	14,351,641	566,931	14,351,641
Children's Services Facilitation Team	0	547,800	0	547,800	0	547,800	0	547,800
Chiropractic Examiners Board	0	902,039	0	552,801	0	621,000	0	621,000
Choctawhatchee-Pea River Cons	106,012	50,000	171,870	50,000	536,811	50,000	0	50,000
Commerce Department	21,343,454	49,448,084	43,815,609	57,535,423	11,185,043	670,000	9,984,332	670,000
Conservation, Department of	7,550,000	407,572,419	9,375,000	425,955,357	6,000,000	449,461,675	6,000,000	449,461,675
Construction Recruitment Institute, Alabama	0	1,800,000	0	1,950,000	0	2,000,000	0	2,000,000
Contractors, Board for General	0	2,754,816	0	2,781,420	0	2,866,920	0	2,866,920
Corrections, Department of	733,670,189	114,946,352	780,558,995	113,391,352	994,318,765	113,391,352	826,704,722	113,391,352
Correctional Capital Improvement Fund	320,000,000	0	200,000,000	0	0	0	0	0
Cosmetology, Alabama Board of	0	3,408,500	0	3,925,000	0	3,925,000	0	3,925,000
Counseling, Alabama Board of	0	975,000	0	975,000	0	975,000	0	975,000
Court Reporting, Alabama Board of	0	200,000	0	200,000	0	200,000	0	200,000
Credit Union Administration	0	2,558,002	0	2,808,002	0	2,808,002	0	2,808,002
Crime Victims Comp Commission	1,500,000	3,885,349	1,500,000	3,587,946	2,000,000	2,675,000	1,700,000	2,675,000
Debt Service	60,262,718	17,375,686	20,796,095	12,095,754	20,681,771	12,101,717	15,009,600	19,601,717
Debt Service - Corrections Institution Finance Authority	0	0	50,000,000	0	35,214,738	0	35,214,738	0
Dietetics and Nutrition Board	0	300,000	0	400,000	0	400,000	0	400,000
District Attorneys	45,517,916	0	49,657,569	0	59,354,055	0	50,930,744	0
Drycleaning Environmental Advisory Bd	0	500,000	0	500,000	0	500,000	0	500,000
Economic & Comm Affairs (ADECA)	90,173,453	440,428,578	100,058,213	545,418,867	60,270,936	555,449,423	43,731,072	555,449,423
Educational Television Commission	710,073	0	474,133	0	0	0	0	0
Electrical Contractors Board	0	925,000	0	925,000	0	950,000	0	950,000
Electronic Security Licensure Board	0	475,000	0	475,000	0	475,000	0	475,000
Emergency Management Agency	9,692,959	160,760,813	10,701,605	160,071,683	11,593,492	159,653,654	9,083,612	159,653,654
Employees Suggestion Incentive Board	63,089	0	72,589	0	9,500	0	9,500	0
Engineers & Land Surveyors Bd	0	2,219,248	0	2,303,166	0	2,295,038	0	2,295,038
Environmental Management	25,519,497	299,304,249	28,099,671	299,304,248	29,814,671	299,304,248	28,099,671	299,304,248
Ethics Commission	2,889,553	0	2,868,980	0	2,890,789	0	2,543,641	0
Finance, Department of	23,990,913	119,504,114	24,517,249	120,351,501	16,292,151	120,019,303	6,932,254	120,019,303

STATE GENERAL FUND AND EARMARKED FUNDS BUDGET SUMMARY

	FY 2024		FY 2025		FY 2026		FY 2026	
	APPROPRIATIONS		APPROPRIATIONS		BUDGET REQUESTS		GOVERNOR'S RECOMMENDATION	
	GENERAL	EARMARKED	GENERAL	EARMARKED	GENERAL	EARMARKED	GENERAL	EARMARKED
	FUND	FUNDS	FUND	FUNDS	FUND	FUNDS	FUND	FUNDS
Firefighters' Personnel Standards & Education Commission	500,000	0	0	0	0	0	0	0
Flexible Employees Benefit Bd	0	1,882,046	0	1,923,879	0	1,951,235	0	1,951,235
Forensic Sciences, Dept of	24,941,522	14,383,255	27,375,992	14,888,340	30,560,482	13,734,611	28,333,242	13,734,611
Foresters, Board for Reg of	0	200,000	0	200,000	0	200,000	0	200,000
Forestry Commission	16,876,844	18,889,357	18,214,485	22,505,414	21,173,471	22,695,414	16,214,485	22,695,414
Forever Wild Trust Fund	0	16,150,918	0	18,025,075	0	17,080,002	0	17,080,002
Forever Wild Trust Stewardship Bd	0	3,000,000	0	3,000,000	0	3,000,000	0	3,000,000
Funeral Services, Board of	0	936,037	0	1,067,651	0	1,211,314	0	1,211,314
Genetic Counseling Board	0	95,000	0	95,000	0	95,000	0	95,000
Geological Survey	8,528,012	3,403,552	5,463,995	3,611,159	4,952,947	3,612,800	4,678,961	3,612,800
Geologists, Al Board of	0	75,000	0	75,000	0	75,000	0	75,000
Governor's Contingency Fund	111,653	0	226,511	0	110,044	0	110,044	0
Governor's Mansion Authority	3,060,629	0	1,094,508	0	1,120,000	0	1,120,000	0
Governor's Office	6,509,984	0	7,754,078	0	7,453,572	0	6,725,117	0
Governor's Office on Disability	608,878	0	665,354	0	163,448	0	162,448	0
Gov's Office of Volunteer Services (Serve Alabama)	246,648	4,917,617	180,502	4,917,617	129,775	4,915,117	129,775	4,917,617
Health, Department of Public	118,198,432	982,489,661	133,897,673	1,129,317,538	167,787,822	1,219,670,790	158,301,630	1,219,670,790
Health Planning Agency, State	7,750	2,244,186	8,478	2,290,173	8,478	2,262,069	8,478	2,262,069
Hearing Instrument Dealers Bd	0	54,000	0	54,000	0	67,000	0	67,000
Heating/AC Contractors Board	0	1,500,000	0	1,500,000	0	1,600,000	0	1,600,000
Historic Blakeley Authority	0	0	0	0	276,500	1,020,000	0	0
Historical Commission, Alabama	6,342,269	12,554,156	5,450,176	10,408,213	4,685,469	18,989,341	5,000,176	18,989,341
Historic Ironworks Commission	0	2,421,424	0	2,421,424	0	2,458,500	0	2,458,500
Home Builders Licensure Board	0	5,200,000	0	5,655,000	0	5,750,000	0	5,750,000
Home Medical Equip Services Provider Bd	0	356,200	0	356,200	0	356,200	0	356,200
Human Resources, Dept of	127,424,153	2,778,307,433	146,057,977	2,635,622,665	183,142,811	2,744,847,775	150,178,977	2,744,847,775
Indian Affairs Commission	248,581	110,000	571,936	0	486,411	0	387,868	0
Industrial Development Auth	20,000,000	2,320,000	0	2,320,000	0	22,320,000	20,000,000	2,320,000
Information Technology, Office of	2,731,583	64,986,704	2,926,615	75,255,707	3,276,615	86,917,066	2,926,615	86,917,066
Insurance Board, Employees'	0	8,930,606	0	8,930,606	0	8,979,487	0	8,979,487
Insurance, Department of	0	77,135,968	850,000	83,203,712	0	84,749,919	0	84,749,919
Interior Design Board	0	50,000	0	50,000	0	50,000	0	50,000
Interpreters and Translators	0	95,000	0	95,000	0	95,000	0	95,000
Landscape Architects Board	0	95,000	0	95,000	0	95,000	0	95,000

STATE GENERAL FUND AND EARMARKED FUNDS BUDGET SUMMARY

	FY 2024		FY 2025		FY 2026		FY 2026	
	APPROPRIATIONS		APPROPRIATIONS		BUDGET REQUESTS		GOVERNOR'S RECOMMENDATION	
	GENERAL	EARMARKED	GENERAL	EARMARKED	GENERAL	EARMARKED	GENERAL	EARMARKED
	FUND	FUNDS	FUND	FUNDS	FUND	FUNDS	FUND	FUNDS
Law Enforcement Agency	129,095,144	96,230,799	134,984,756	130,977,829	160,517,756	131,477,829	141,817,756	131,477,829
Lieutenant Governor	890,572	0	1,030,334	0	704,440	0	704,440	0
L.P. Gas Board	0	2,112,235	0	2,159,889	0	2,522,608	0	2,522,608
Manufactured Housing Commission	0	3,943,725	0	4,416,527	0	4,792,000	0	4,792,000
Marriage and Family Therapy Board	0	100,000	0	100,000	0	100,000	0	100,000
Massage Therapy Board	0	425,000	0	425,000	0	425,000	0	425,000
Medicaid Agency, Alabama	863,405,927	8,384,791,168	955,528,877	9,119,417,482	1,184,000,000	8,859,510,121	1,184,000,000	8,954,150,955
Medical Cannabis Commission	6,396,301	1,500,000	5,442,307	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Mental Health, Department of	220,326,355	1,066,496,234	239,762,669	1,092,377,828	308,354,496	1,122,544,552	248,162,669	1,122,544,552
Midwifery, Board of	0	25,000	0	25,000	0	25,000	0	25,000
Military Department	21,490,998	89,072,890	26,814,745	99,279,819	20,188,367	109,233,657	14,931,694	109,233,657
Motorsports Hall of Fame	0	0	0	0	600,000	530,000	0	0
Nursing Home Administrators, Bd	0	118,000	0	118,000	0	120,000	0	120,000
Occupational Therapy, Board of	0	392,922	0	337,518	0	378,291	0	378,291
Oil and Gas Board	4,255,283	771,820	4,924,322	780,917	4,818,103	791,235	4,230,867	791,235
Onsite Wastewater Board	0	538,286	0	553,035	0	558,850	0	558,850
Optometry Board	0	0	0	403,560	0	397,000	0	397,000
Pardons and Paroles, Board of	98,162,991	8,600,000	109,919,834	8,410,000	96,095,175	8,900,000	94,451,750	8,900,000
Peace Officers' Annuity/Benefit	0	856,700	0	1,385,500	0	1,151,150	0	1,151,150
Peace Officers' Standards and Training Commission	3,500,000	0	3,046,383	0	588,000	0	0	0
Personnel Department, State	500,000	13,625,000	500,000	14,025,000	0	14,025,000	0	12,275,000
Physical Therapy, Board of	0	662,601	0	680,773	0	806,602	0	806,602
Plumbers and Gas Fitters Board	0	2,367,704	0	2,470,186	0	2,470,407	0	2,470,407
Podiatry Board	0	120,000	0	120,000	0	120,000	0	120,000
Polygraph Examiners Board	0	40,000	0	40,000	0	40,000	0	40,000
Private Investigation Board	0	242,000	0	242,000	0	242,000	0	242,000
Prosecution Services, Office of	1,136,938	2,697,208	1,182,845	2,656,657	1,946,740	2,819,083	1,227,056	2,819,083
Prosthetists & Orthotists Board	0	250,000	0	250,000	0	250,000	0	250,000
Psychology, Board of Examiners	0	645,175	0	764,161	0	425,973	0	425,973
Public Service Commission	0	15,073,078	0	15,511,855	0	16,116,408	0	16,116,408
Real Estate Appraisers Board	0	1,527,113	0	1,469,693	0	1,469,693	0	1,469,693
Real Estate Commission, Alabama	0	4,923,434	0	5,454,074	0	5,961,276	0	5,961,276
Respiratory Therapy Board	0	350,000	0	350,000	0	350,000	0	350,000
Revenue Department	363,000	154,885,353	363,000	186,239,800	363,000	227,374,399	363,000	227,374,399
Secretary of State	0	12,386,000	0	12,386,000	0	12,386,000	0	12,386,000

STATE GENERAL FUND AND EARMARKED FUNDS BUDGET SUMMARY

	FY 2024		FY 2025		FY 2026		FY 2026	
	APPROPRIATIONS		APPROPRIATIONS		BUDGET REQUESTS		GOVERNOR'S RECOMMENDATION	
	GENERAL	EARMARKED	GENERAL	EARMARKED	GENERAL	EARMARKED	GENERAL	EARMARKED
	FUND	FUNDS	FUND	FUNDS	FUND	FUNDS	FUND	FUNDS
Securities Commission	0	14,398,202	0	15,320,636	0	16,422,538	0	16,422,538
Security Regulatory Board	0	950,000	0	950,000	0	950,000	0	950,000
Senior Services, Department of	46,181,965	146,899,740	51,441,965	244,120,756	51,044,220	244,292,732	50,278,454	244,292,732
Social Work Examiners Board	0	451,337	0	445,444	0	471,341	0	471,341
Soil & Water Conservation Comm	3,853,143	30,006,000	4,106,244	30,006,000	4,415,995	50,006,000	3,815,995	50,006,000
Speech Pathology Examiners Bd	0	329,478	0	329,478	0	329,478	0	329,478
Surface Mining Commission, Al	745,734	10,470,767	1,018,380	10,314,680	745,734	10,784,125	1,018,380	10,784,125
Tax Tribunal, Alabama	0	1,257,957	0	1,340,075	0	1,312,881	0	1,312,881
Tennessee-Tombigbee Waterway	105,000	0	105,000	0	150,000	290,000	150,000	0
Tourism and Travel, Bureau of	12,926,487	31,022,516	14,541,889	30,664,661	14,541,889	31,127,450	7,741,889	31,127,450
Transportation Department	0	2,051,565,250	0	2,073,246,250	0	2,139,857,842	0	2,689,857,842
Treasurer, State	0	5,092,696	0	5,586,846	0	6,418,295	0	6,418,295
Under/Aboveground Storage Tank Board	0	150,000	0	150,000	0	150,000	0	150,000
Veterans Affairs, Dept of	9,736,500	153,939,330	5,079,216	170,495,575	3,067,547	190,843,564	3,837,477	190,843,564
Veterinary Medical Examiners	0	780,179	0	786,989	0	786,989	0	786,989
Women's Commission, Alabama	16,082	35,000	44,457	35,000	65,561	35,000	0	35,000
Workforce, Alabama Department of (formerly Labor, Department of)	4,855,440	227,862,545	4,676,240	250,814,477	1,600,140	278,459,099	1,404,618	278,459,099
Youth Services, Department of	7,399,075	25,619,807	8,375,805	30,982,689	8,375,805	32,434,682	8,375,805	32,434,682
Total Executive	3,167,408,365	18,455,561,429	3,294,313,605	19,622,818,503	3,579,132,035	19,825,307,058	3,243,585,845	20,453,860,392
IV. Other Appropriations								
Arrest of Absconding Felons	24,735	0	24,735	0	24,735	0	24,735	0
Automatic Appeal Expenses	33	0	33	0	33	0	33	0
Corrections Facilities Maintenance Fund	13,670,000	0	15,505,000	0	6,835,000	0	1,835,000	0
County Gov't Cap Improvement	0	35,505,272	0	34,208,962	0	29,193,307	0	29,193,307
Court-Assessed Costs-Finance	5,500,000	0	5,500,000	0	5,500,000	0	5,500,000	0
Court-Assessed Costs-AG	264,500	0	264,500	0	264,500	0	264,500	0
Automatic Appeal Expense Cases	15,630	0	15,630	0	15,630	0	15,630	0
Court Costs-Act 558, 1957	81	0	81	0	81	0	81	0
Distribution of Public Documents	576,326	0	717,040	0	483,000	0	483,000	0
Elections Expenses	8,615,000	0	8,615,000	0	9,476,500	0	9,476,500	0
Election, Training Officials	59,363	0	57,612	0	32,849	0	32,849	0
Emergency Fund, Departmental	20,862,447	0	25,821,852	0	6,807,038	0	6,807,038	0
Emergency Prisoner Feeding Fund	500,000	0	500,000	0	750,000	0	750,000	0
Fair Trial Tax Transfer	85,692,909	0	85,692,909	0	85,692,909	0	85,692,909	0
Feeding of Prisoners	12,273,699	0	12,273,699	0	15,300,000	0	15,300,000	0

STATE GENERAL FUND AND EARMARKED FUNDS BUDGET SUMMARY

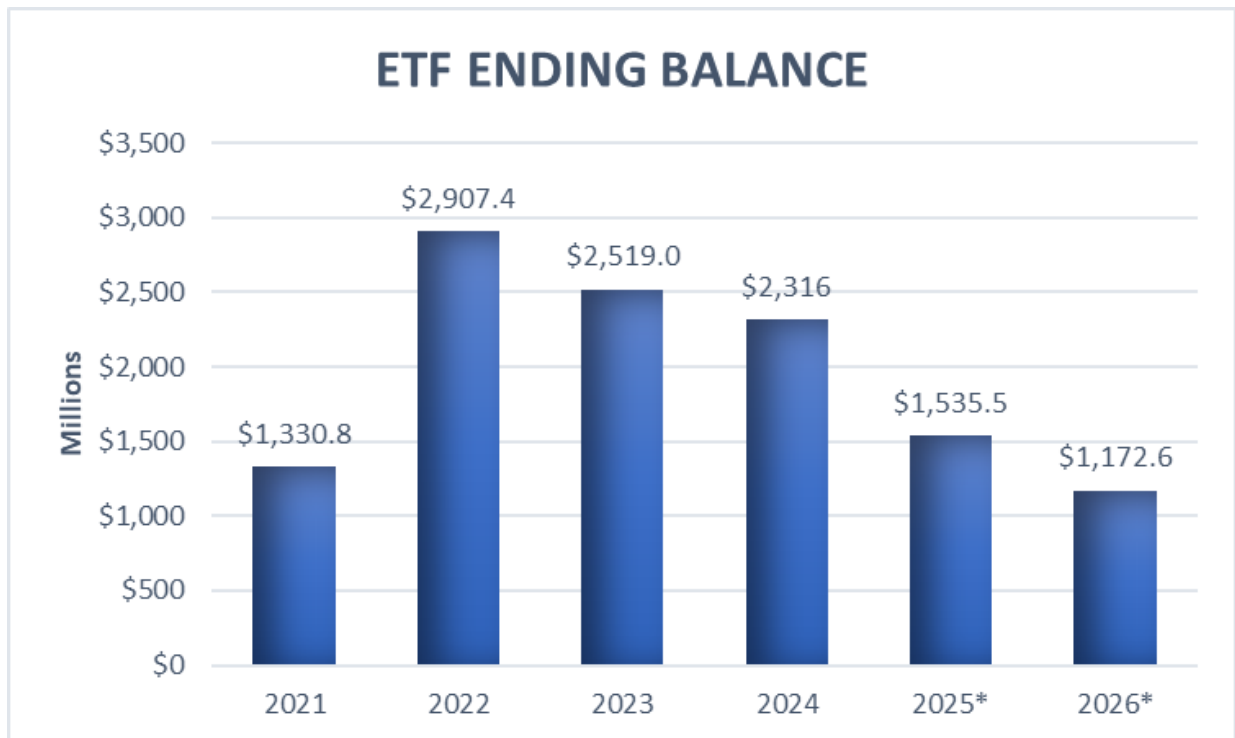
	FY 2024		FY 2025		FY 2026		FY 2026	
	APPROPRIATIONS		APPROPRIATIONS		BUDGET REQUESTS		GOVERNOR'S RECOMMENDATION	
	GENERAL	EARMARKED	GENERAL	EARMARKED	GENERAL	EARMARKED	GENERAL	EARMARKED
	FUND	FUNDS	FUND	FUNDS	FUND	FUNDS	FUND	FUNDS
Finance-CMIA	639,449	0	120,000	0	120,000	0	120,000	0
Finance-FEMA	2,762,911	0	5,760,099	0	9,798,756	0	5,760,099	0
Forest Fire Fund, Emergency	250,000	0	250,000	0	250,000	0	250,000	0
Governor's Conference, National	151,650	0	156,624	0	156,624	0	156,624	0
Governor's Proclamation Expense	477,519	0	622,265	0	236,250	0	236,250	0
Governor's Widows Retirement	6,048	0	6,048	0	6,048	0	6,048	0
Law Enforcement Agency - Emergency Code	56,700	0	56,700	0	56,700	0	56,700	0
Law Enforcement Agency - SBI Cost of Evidence	118,125	0	118,125	0	118,125	0	118,125	0
Law Enforcement Fund	10,000	0	10,000	0	10,000	0	10,000	0
Law Enforcement Legal Defense	819	0	819	0	819	0	819	0
Local Government Pistol Permit Revenue Loss Fund	5,000,000	0	0	0	0	0	0	0
Military-Emergency Active Duty	1,394,000	0	1,394,000	0	1,394,000	0	1,394,000	0
Municipal Gov't Cap Improvement	0	35,505,272	0	34,208,962	0	29,193,307	0	29,193,307
Printing Code & Supp-Sec of St	350,000	0	320,000	0	250,000	0	250,000	0
Printing Leg Acts & Journals	82,983	0	50,000	0	50,000	0	50,000	0
Registration of Voters - Photo Voter Identification	1,320,320	0	1,322,329	0	904,000	0	904,000	0
Registration of Voters - Voter Registrars	4,255,000	0	4,255,000	0	4,680,000	0	4,680,000	0
Removal of Prisoners	2,200,000	0	2,100,000	0	2,300,000	0	2,300,000	0
Sheriffs' Advancement in Education, Technology, and Training Fund	0	0	5,000,000	0	5,000,000	0	5,000,000	0
Dandridge, Beniah - wrongful incarceration	0	0	50,000	0	0	0	50,000	0
Grimes, Dan - wrongful incarceration	0	0	50,000	0	0	0	50,000	0
Lee, Bridget - wrongful incarceration	0	0	50,000	0	0	0	18,768	0
Total Other Appropriations	167,130,247	71,010,544	176,680,100	68,417,924	156,513,597	58,386,614	147,593,708	58,386,614
TOTAL GENERAL FUND/OTHER/CAPITAL	3,631,969,147	18,572,974,198	3,798,882,776	19,741,164,588	4,022,649,653	19,933,998,159	3,658,087,153	20,562,551,493
V. Transfers/Departmental Receipts								
SEIB - Fund at \$1,025/pmpm	0	0	0	0	0	0	2,500,000	0
Governor Revenue Sharing Interest	111,719	0	36,913	0	2,713	0	2,713	0
Medicaid General Fund Unencumbered Balance, Est.	190,237,344	0	168,000,000	0	0	0	0	0
Senior Services - Medicaid Waiver	1,992,947	0	1,992,947	0	1,992,947	0	1,931,330	0
Total Transfers/Departmental Receipts	192,342,010	0	170,029,860	0	1,995,660	0	4,434,043	0
TOTAL GEN FUND/OTHER/TRANSFERS	3,824,311,157	18,572,974,198	3,968,912,636	19,741,164,588	4,024,645,313	19,933,998,159	3,662,521,196	20,562,551,493
VI. Non-State Agencies								
Coalition/Domestic Violence	169,633	0	169,633	0	0	0	169,633	0

STATE GENERAL FUND AND EARMARKED FUNDS BUDGET SUMMARY

	FY 2024		FY 2025		FY 2026		FY 2026	
	APPROPRIATIONS		APPROPRIATIONS		BUDGET REQUESTS		GOVERNOR'S RECOMMENDATION	
	GENERAL	EARMARKED	GENERAL	EARMARKED	GENERAL	EARMARKED	GENERAL	EARMARKED
	FUND	FUNDS	FUND	FUNDS	FUND	FUNDS	FUND	FUNDS
Total Non-State Agencies	169,633	0	169,633	0	0	0	169,633	0
Total Appropriations	3,824,480,790	18,572,974,198	3,969,082,269	19,741,164,588	4,024,645,313	19,933,998,159	3,662,690,829	20,562,551,493
VII. Conditional Appropriations Released								
Corrections - Correctional Capital Improvement Fund	100,000,000	0	200,000,000	0	0	0	0	0
Legislative Services Agency	3,000,000	0	3,000,000	0	0	0	0	0
Legislative Council	3,000,000	0	35,000,000	0	0	0	0	0
Corrections, Department of - Officers	40,000,000	0	0	0	0	0	0	0
Department of Commerce - City of Huntsville Flood Mitigation	0	0	5,000,000	0	0	0	0	0
Department of Commerce - Mobile Airport Authority	0	0	5,000,000	0	0	0	0	0
Total Conditional Appropriations Released	146,000,000	0	248,000,000	0	0	0	0	0
VIII. Conditional Appropriations Not Released								
Port Authority	3,500,000	0	3,500,000	0	3,500,000	0	3,500,000	0
Corrections, Department of - Officers/CCIF	0	0	50,000,000	0	0	0	40,000,000	0
Total Conditional Appropriations Not Released	3,500,000	0	53,500,000	0	3,500,000	0	43,500,000	0
IX. Agency Transfers to General Fund								
From Public Service Commission	6,000,000	0	6,000,000	0	0	0	6,000,000	0
From Revenue	16,505,000	0	16,505,000	0	0	0	16,505,000	0
From Securities Commission	1,000,000	0	1,000,000	0	0	0	1,000,000	0
Total Transfers to General Fund	23,505,000	0	23,505,000	0	0	0	23,505,000	0

**EDUCATION TRUST FUND SUMMARY
FISCAL YEARS 2021 THROUGH 2026**

	ACTUAL				ESTIMATED	
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Balance to Begin Year	60,536,098	1,330,783,131	2,907,418,790	2,518,997,462	2,315,918,528	1,535,493,831
Net Receipts	8,643,813,063	10,419,531,598	10,430,960,185	10,660,548,592	10,884,000,000	11,082,000,000
Total Receipts	<u>8,643,813,063</u>	<u>10,419,531,598</u>	<u>10,430,960,185</u>	<u>10,660,548,592</u>	<u>10,884,000,000</u>	<u>11,082,000,000</u>
Total Available	8,704,349,161	11,750,314,729	13,338,378,975	13,179,546,054	13,199,918,528	12,617,493,831
Less:						
Expenditures and Encumbrances	7,161,304,012	7,559,612,323	8,031,714,204	8,657,927,554	9,803,667,537	9,909,416,539
Supplemental Appropriations	72,262,018	415,223,019	2,433,692,309	681,201,151	524,276,588	425,654,875
Balance at End of Year	<u>1,470,783,131</u>	<u>3,775,479,387</u>	<u>2,872,972,462</u>	<u>3,840,417,349</u>	<u>2,871,974,403</u>	<u>2,282,422,417</u>
Transfer to Budget Stabilization Fund	75,000,000	117,681,460	0	111,698,094	113,168,532	116,644,247
Transfer to Adv. and Tech. Fund	65,000,000	750,379,137	0	1,000,000,000	873,794,314	709,424,792
Transfer to Ed. Opportunities Res. Fund	0	0	353,975,000	412,800,727	349,517,726	283,769,917
Balance Carried Forward	<u>1,330,783,131</u>	<u>2,907,418,790</u>	<u>2,518,997,462</u>	<u>2,315,918,528</u>	<u>1,535,493,831</u>	<u>1,172,583,461</u>



*Estimated

**EDUCATION TRUST FUND
NET RECEIPTS
FISCAL YEARS 2021 THROUGH 2026**

REVENUES	ACTUAL				ESTIMATED	
	FY 2021	FY 2022	FY2023	FY 2024	FY 2025	FY 2026
Beer Tax	23,444,102	22,347,817	22,597,380	21,461,147	22,000,000	22,250,000
Court Costs	8,526	59,439	52,486	59,745	58,000	59,000
Hydroelectric Tax	1,152,767	575,509	557,070	3,585	550,000	565,000
Income Tax	5,643,876,383	7,182,568,355	7,032,093,932	7,267,128,926	7,473,542,794	7,569,797,160
Insurance Premium Tax	0 (1)	0 (1)	0 (1)	0 (1)	0 (1)	0
Mobile Telecom Tax	7,854,608	7,876,761	8,089,747	8,102,180	8,183,202	8,244,576
Sales Tax	2,320,781,188	2,479,655,623	2,592,614,517	2,543,942,368	2,562,415,506	2,631,530,134
Store & Passenger Bus Licenses	114,195	113,521	113,768	121,945	126,000	129,000
Use Tax	189,176,846	224,561,281	240,194,522	236,328,041	238,942,962	245,000,000
Use Tax - Remote Sellers	13,021,155	15,838,365	18,567,402	20,412,980	22,862,538	26,000,000
Use Tax - Simplified Sellers	64,247,692	77,625,560	92,232,440	105,385,523	119,000,000	133,280,000
Utility Tax	379,592,951	406,487,071	421,950,642	425,813,174	434,329,437	443,000,000
Unclassified	4,630	0	43,234	(718)	0	0
SUBTOTALS	8,643,275,043	10,417,709,302	10,429,107,140	10,628,758,896	10,882,010,439	11,079,854,870
Miscellaneous Transfers and Reversions	538,020	1,822,296	1,853,045	31,789,696	1,989,561	2,145,130
TOTALS	8,643,813,063	10,419,531,598	10,430,960,185	10,660,548,592	10,884,000,000	11,082,000,000
EXTRAORDINARY ITEMS:						
Transfer from Budget Stabilization Fund	0	0	0	0	0	0
SUBTOTALS	0	0	0	0	0	0
GRAND TOTALS	8,643,813,063	10,419,531,598	10,430,960,185	10,660,548,592	10,884,000,000	11,082,000,000

Footnotes:

(1) Insurance premium tax deposited to General Fund per Act 2019-392

EDUCATION TRUST FUND AND EARMARKED FUNDS BUDGET SUMMARY

	FY 2024		FY 2025		FY 2026		FY 2026	
	APPROPRIATIONS		APPROPRIATIONS		BUDGET REQUESTS		GOVERNOR'S RECOMMENDATION	
		EARMARKED		EARMARKED		EARMARKED		EARMARKED
	ETF	FUNDS	ETF	FUNDS	ETF	FUNDS	ETF	FUNDS
<u>LEGISLATIVE</u>								
Examiners of Public Accounts	11,260,734	0	10,853,649	0	11,853,649	0	11,353,649	0
Legislative Council	25,000,000	0	0	0	0	0	0	0
Legislative Services Agency	6,439,551	0	6,780,880	0	4,127,307	0	4,127,307	0
Legislature	9,460,619	0	11,917,712	0	11,917,712	0	4,298,253	0
TOTAL LEGISLATIVE	52,160,904	0	29,552,241	0	27,898,668	0	19,779,209	0
<u>JUDICIAL</u>								
Supreme Court Library	1,930	0	3,354	0	0	0	0	0
TOTAL JUDICIAL	1,930	0	3,354	0	0	0	0	0
<u>EXECUTIVE</u>								
Agriculture and Industries, Dept of	650,000	0	828,097	0	600,000	0	600,000	0
American Legion and Auxiliary Scholarships	112,500	0	112,500	0	112,500	0	112,500	0
Archives and History Department	15,867,488	0	14,402,839	0	8,207,688	0	7,806,423	0
Arts, Alabama State Council on the	11,554,763	1,919,625	10,827,368	1,000,000	12,389,602	1,100,000	8,308,074	1,100,000
Charter School Commission, Ala Public	0	0	1,976,333	0	1,500,000	0	1,500,000	0
Child Abuse and Neglect Prevention Board	8,924,522	0	9,931,306	0	12,931,306	0	10,181,306	0
Commerce, Department of	91,882,290	0	88,101,214	0	70,525,922	0	71,225,922	0
Community College System Board of Trustees, Alabama	663,676,614	750,401,250	586,946,967	741,019,890	694,131,769	1,150,509,210	621,873,785	1,150,509,210
Cyber and Engineering, Alabama School of	11,561,364	299,185	13,045,097	0	14,575,000	609,500	13,745,097	609,500
Debt Service	31,274,105	0	31,228,129	0	31,198,018	0	31,198,018	0
Dental Scholarship Awards, Board of	871,166	0	871,166	0	871,166	0	871,166	0
Early Childhood Education, Department of	221,302,970	20,914,288	238,703,915	20,914,288	223,867,273	21,514,223	213,084,588	21,514,223
Economic and Community Affairs, Department of	7,637,003	0	9,637,003	0	32,000,000	0	7,000,000	0
Education, State Board of - Local Boards	5,224,813,093	966,326,746	5,362,934,024	1,047,089,085	5,712,171,231	1,100,828,644	5,506,012,654	1,129,891,900
Education, State Department of	784,018,381	4,377,219,250	963,595,682	4,378,292,640	942,458,803	4,380,964,486	769,849,349	4,380,964,486
Educational Television Commission	14,908,645	1,774,000	14,849,716	1,270,766	19,262,022	1,270,879	10,699,798	1,270,879
Evaluation of Services, Alabama Commission on the	2,464,899	0	2,506,533	0	716,638	0	716,638	0
Executive Commission on Community Service Grants	26,598,646	0	11,550,668	0	0	0	11,504,798	0
Family Practice Rural Health Board	2,702,161	0	3,614,995	0	3,614,995	0	3,794,823	0
Finance, Department of	5,986,070	0	989,835	0	1,034,156	0	953,453	0
Finance - Teachers' Unused Sick Leave Upon Death	2,500,000	0	2,500,000	0	2,500,000	0	2,500,000	0
Fine Arts, Alabama School of	11,509,530	717,500	12,574,518	704,000	12,574,518	1,037,000	13,274,518	1,037,000

EDUCATION TRUST FUND AND EARMARKED FUNDS BUDGET SUMMARY

	FY 2024		FY 2025		FY 2026		FY 2026	
	APPROPRIATIONS		APPROPRIATIONS		BUDGET REQUESTS		GOVERNOR'S RECOMMENDATION	
		EARMARKED		EARMARKED		EARMARKED		EARMARKED
	ETF	FUNDS	ETF	FUNDS	ETF	FUNDS	ETF	FUNDS
Fire College, Alabama	7,981,420	5,699,509	6,777,863	4,618,387	6,947,310	5,073,209	6,927,863	5,073,209
Geological Survey	1,014,678	0	829,128	0	598,500	0	598,500	0
Gov's Office of Volunteer Services (Serve Alabama)	614,549	0	574,031	0	398,646	0	398,646	0
Health, Department of Public	25,669,868	0	20,309,851	0	20,494,440	0	20,098,228	0
Healthcare Sciences, Ala School of	15,000,000	0	15,000,000	0	5,500,000	0	5,500,000	0
Higher Education, Alabama Commission on	105,268,559	436,239	103,303,073	436,239	77,422,974	436,239	83,172,974	436,239
Historical Commission	11,536,751	0	5,236,751	0	7,236,751	0	5,236,751	0
Human Resources, Department of	80,877,149	0	99,104,031	0	140,754,638	0	106,188,990	0
Indian Affairs	100,000	0	7,692	0	0	0	0	0
Law Enforcement Agency, State	945,676	0	2,449,592	0	2,449,592	0	2,449,592	0
Library Service, Alabama Public	15,291,992	3,097,396	14,988,568	3,117,869	16,255,265	3,135,320	14,926,788	3,135,320
Lieutenant Governor	30,143,374	0	157,224	0	160,000	0	160,000	0
Marine Environmental Sciences Consortium	10,250,000	15,683,674	6,250,000	25,618,233	14,712,597	18,303,172	6,490,000	18,303,172
Math and Science, Alabama School of	17,663,064	1,372,000	13,619,954	1,400,000	12,296,306	1,391,000	12,220,100	1,391,000
Medical Scholarship Awards, Board of	2,440,014	400,000	2,440,014	400,000	2,800,000	1,000,000	2,440,014	1,000,000
Mental Health, Department of	76,965,494	0	79,071,736	0	83,671,736	0	81,071,736	0
Music Hall of Fame	204,136	302,210	235,376	360,018	412,857	330,000	204,381	330,000
Nursing, Alabama Board of	631,027	10,712,600	768,662	10,785,098	1,066,027	11,597,620	766,027	11,597,620
Optometric Scholarship Awards, Board of	200,000	0	200,000	0	200,000	0	200,000	0
Peace Officers' Standards and Training Commission	3,338,243	2,069,027	2,574,695	2,245,929	3,357,956	2,945,929	2,323,089	2,945,929
Physical Fitness, Commission on	2,399,836	16,135	2,600,836	9,288	2,647,361	9,288	2,599,951	9,288
Rehabilitation Services, Department of	54,791,892	177,691,092	56,287,104	193,170,658	58,720,032	213,466,990	61,422,474	213,466,990
Revenue, Department of	51,000,000	0	1,000,000	50,000,000	101,250,000	0	101,250,000	0
Sickle Cell Oversight and Regulatory Commission	1,714,147	0	1,983,182	0	1,983,182	0	1,931,613	0
Space Science Exhibit Commission	3,350,000	42,797,500	2,850,000	47,152,895	3,250,000	47,371,000	2,950,000	47,371,000
Supercomputer Authority	23,544,873	7,000,000	22,908,780	4,500,000	23,908,780	7,000,000	23,908,780	7,000,000
Veterans' Affairs, Department of	63,315,346	0	48,125,602	0	45,857,046	0	47,815,227	0
Workforce, Alabama Department of (formerly Labor, Department of)	0	0	0	0	21,450,000	74,279,974	19,780,856	74,279,974
Youth Services, Department of	62,155,215	0	62,669,783	0	70,545,901	0	65,769,783	0
TOTAL EXECUTIVE	7,809,223,513	6,386,849,226	7,954,051,433	6,534,105,283	8,523,590,504	7,044,173,683	7,985,615,273	7,073,236,939
COLLEGES AND UNIVERSITIES								
Alabama A & M University	65,771,418	173,590,013	57,304,433	196,087,134	71,366,345	78,769,979	60,740,089	168,534,636
Alabama A & M University - Miles College	493,486	0	493,486	0	493,486	0	493,486	0
Alabama State University	68,164,786	92,326,589	62,783,930	103,591,081	68,315,683	125,654,390	66,556,368	125,654,390

EDUCATION TRUST FUND AND EARMARKED FUNDS BUDGET SUMMARY

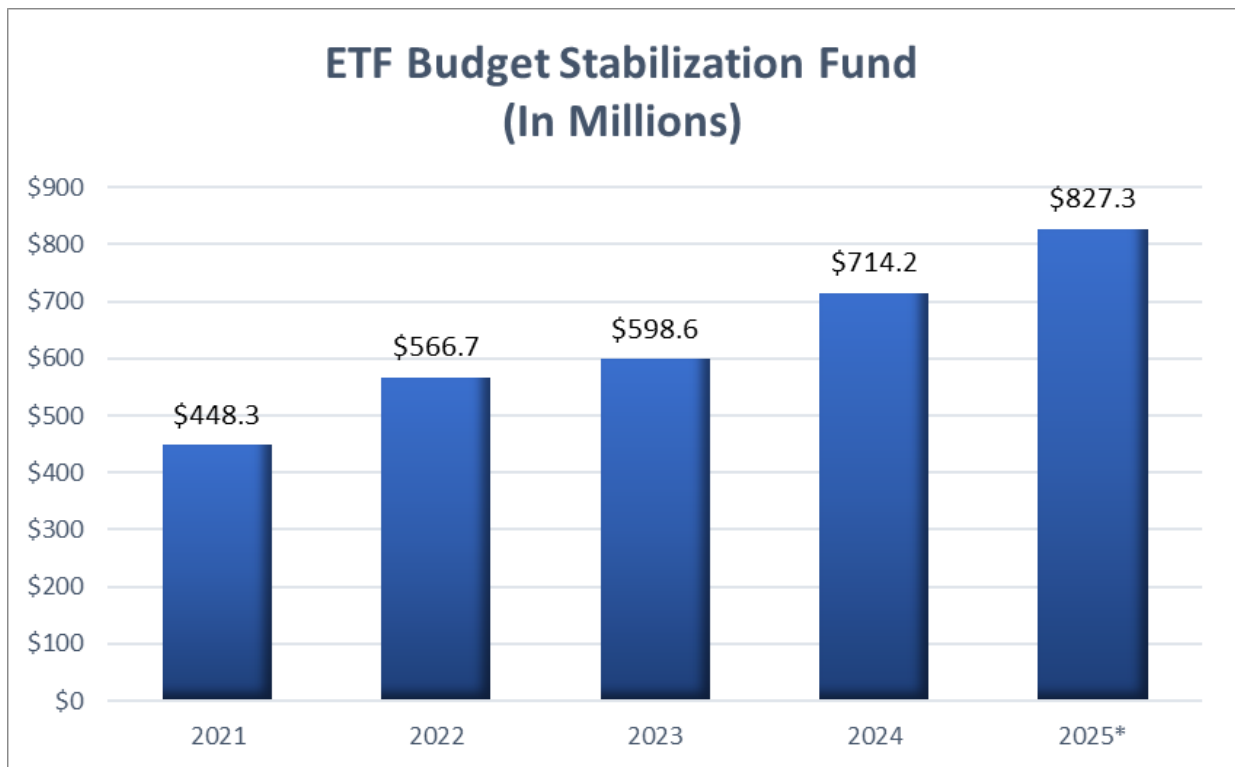
	FY 2024		FY 2025		FY 2026		FY 2026	
	APPROPRIATIONS		APPROPRIATIONS		BUDGET REQUESTS		GOVERNOR'S RECOMMENDATION	
		EARMARKED		EARMARKED		EARMARKED		EARMARKED
	ETF	FUNDS	ETF	FUNDS	ETF	FUNDS	ETF	FUNDS
University of Alabama	295,905,984	1,259,412,376	248,302,456	1,333,098,913	268,649,829	962,796,126	265,214,571	1,415,255,531
University of Alabama - Birmingham	374,266,862	3,655,190,225	397,409,628	5,063,409,831	429,787,170	4,599,141,825	421,143,986	5,265,951,343
University of Alabama - Huntsville	68,328,381	303,321,875	72,681,686	305,274,540	137,432,879	146,861,514	77,280,307	317,157,994
Athens State University	26,237,367	47,168,919	21,741,509	46,186,127	25,021,858	23,978,801	23,252,462	49,948,852
Auburn University System	395,907,999	1,296,860,733	388,956,961	1,401,806,327	419,940,517	1,512,902,580	413,235,620	1,512,902,580
Jacksonville State University	66,128,224	201,022,242	57,483,222	218,345,896	63,806,376	228,319,577	61,088,407	228,319,577
University of Montevallo	38,093,970	62,677,322	30,730,750	68,793,341	33,633,825	66,419,622	32,768,738	66,419,622
University of North Alabama	62,855,509	123,434,717	53,339,628	132,157,288	66,025,000	104,533,684	57,615,778	151,248,500
University of South Alabama	173,374,562	1,177,049,259	161,458,465	1,345,256,941	181,904,311	1,243,798,025	171,209,511	1,243,798,025
Troy University System	90,061,358	209,841,056	82,021,926	210,583,700	89,825,000	237,392,580	87,231,064	237,392,580
University of West Alabama	39,460,078	52,977,231	31,265,149	55,087,374	33,915,000	58,019,404	33,993,443	58,019,404
University of West Alabama - Stillman College	100,000	0	100,000	0	0	0	100,000	0
TOTAL COLLEGES AND UNIVERSITIES	1,765,149,984	8,654,872,557	1,666,073,229	10,479,678,493	1,890,117,279	9,388,588,107	1,771,923,830	10,840,603,034
OTHER APPROPRIATIONS								
Alabama Innovation Fund	68,320,407	0	33,420,133	0	43,000,500	0	33,420,133	0
Deaf and Blind, Alabama Institute for	77,387,603	45,606,213	77,224,627	49,139,410	84,692,825	0	81,085,358	54,264,300
Transfer to ETF Budget Stabilization Fund	111,698,094	0	113,168,532	0	0	0	0	0
Transfer to ETF Advancement and Technology Fund	1,000,000,000	0	873,794,314	0	0	0	0	0
Transfer to Educational Opportunities Reserve Fund	412,800,727	0	349,517,726	0	0	0	0	0
TOTAL OTHER APPROPRIATIONS	1,670,206,831	45,606,213	1,447,125,332	49,139,410	127,693,325	0	114,505,491	54,264,300
TOTAL ETF BILL	11,296,743,162	15,087,327,996	11,096,805,589	17,062,923,186	10,569,299,776	16,432,761,790	9,891,823,803	17,968,104,273
NON-STATE APPROPRIATIONS								
Network of Child Advocacy Centers	0	0	0	0	0	0	0	0
TOTAL NON-STATE APPROPRIATIONS	0	0	0	0	0	0	0	0
PRIVATE SCHOOLS								
Southern Preparatory Academy	389,327	0	408,793	0	450,000	0	450,000	0
Talladega College	1,069,234	0	1,176,157	0	1,176,157	0	1,326,157	0
TOTAL PRIVATE SCHOOLS	1,458,561	0	1,584,950	0	1,626,157	0	1,776,157	0
STATE RELATED SCHOOLS								
Tuskegee University	18,651,435	0	14,816,579	0	15,557,408	0	15,816,579	0
TOTAL STATE RELATED SCHOOLS	18,651,435	0	14,816,579	0	15,557,408	0	15,816,579	0

EDUCATION TRUST FUND AND EARMARKED FUNDS BUDGET SUMMARY

	FY 2024		FY 2025		FY 2026		FY 2026	
	APPROPRIATIONS		APPROPRIATIONS		BUDGET REQUESTS		GOVERNOR'S RECOMMENDATION	
		EARMARKED		EARMARKED		EARMARKED		EARMARKED
	ETF	FUNDS	ETF	FUNDS	ETF	FUNDS	ETF	FUNDS
TOTAL SEPARATE BILLS	20,109,996	0	16,401,529	0	17,183,565	0	17,592,736	0
TOTAL ETF APPROPRIATIONS	11,316,853,158	15,087,327,996	11,113,207,118	17,062,923,186	10,586,483,341	16,432,761,790	9,909,416,539	17,968,104,273
GRAND TOTAL ETF APPROPRIATIONS	11,316,853,158	15,087,327,996	11,113,207,118	17,062,923,186	10,586,483,341	16,432,761,790	9,909,416,539	17,968,104,273

**EDUCATION TRUST FUND BUDGET STABILIZATION FUND
FISCAL YEARS 2021 THROUGH 2025**

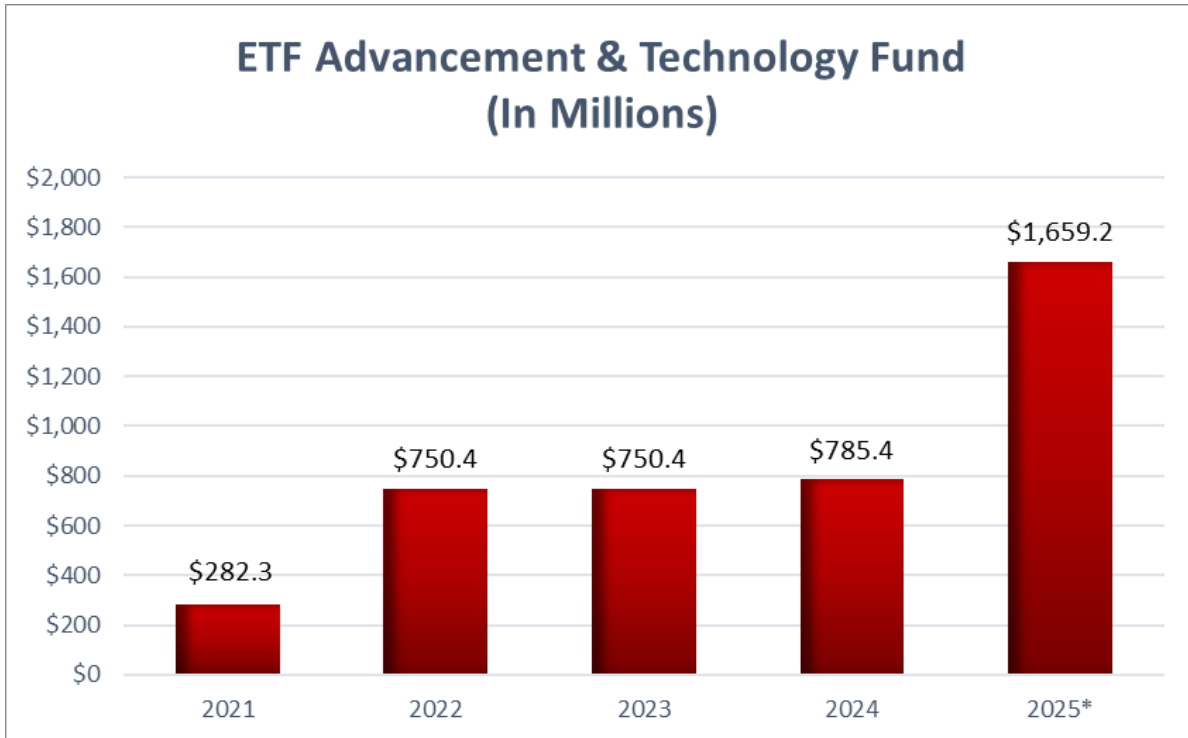
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Estimated 2025</u>
Unencumbered Balance Brought Forward	301,665,744	448,269,078	566,662,297	598,584,781	714,151,556
RECEIPTS:					
ETF Supplemental Appropriation	75,000,000	111,181,460	0	0	0
ETF Rolling Reserve Act	71,603,334	0	0	111,698,094	113,168,532
Interest Income	0	711,759	25,475,844	3,868,681	0
Jacksonville State University Re-Payment	0	6,500,000	6,446,640	0	0
TOTAL RECEIPTS	<u>146,603,334</u>	<u>118,393,219</u>	<u>31,922,484</u>	<u>115,566,775</u>	<u>113,168,532</u>
TOTAL AVAILABLE	<u>448,269,078</u>	<u>566,662,297</u>	<u>598,584,781</u>	<u>714,151,556</u>	<u>827,320,088</u>
PAYMENTS AND/OR APPROPRIATIONS:					
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Balance	<u><u>448,269,078</u></u>	<u><u>566,662,297</u></u>	<u><u>598,584,781</u></u>	<u><u>714,151,556</u></u>	<u><u>827,320,088</u></u>



*Estimated

**EDUCATION TRUST FUND ADVANCEMENT AND TECHNOLOGY FUND
FISCAL YEARS 2021 THROUGH 2025**

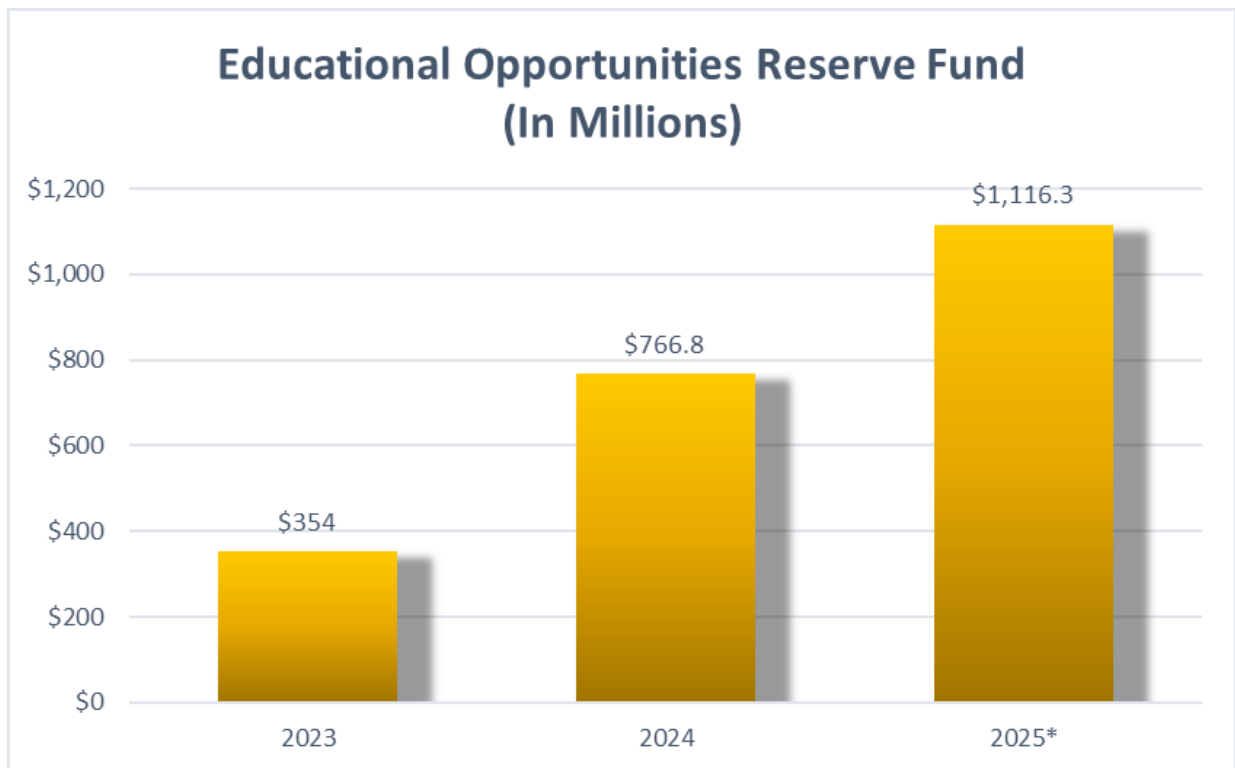
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Estimated 2025</u>
Unencumbered Balance Brought Forward	257,542,931	282,314,668	750,379,392	750,386,586	785,444,066
RECEIPTS:					
ETF Supplemental Appropriation	65,000,000	0	0	0	0
ETF Rolling Reserve Act	242,073,154	750,379,137	0	1,000,000,000	873,794,314
Miscellaneous	6,625	255	7,194	158	0
TOTAL RECEIPTS	307,079,779	750,379,392	7,194	1,000,000,158	873,794,314
TOTAL AVAILABLE	564,622,710	1,032,694,060	750,386,586	1,750,386,744	1,659,238,380
PAYMENTS AND/OR APPROPRIATIONS:					
A&T Appropriation Bill	282,308,042	282,314,668	0	1,000,000,000	0
Unused Balance Carried Forward	0	0	0	(35,057,322)	0
Unencumbered Balance	282,314,668	750,379,392	750,386,586	785,444,066	1,659,238,380



*Estimated

**EDUCATIONAL OPPORTUNITIES RESERVE FUND
FISCAL YEARS 2023 THROUGH 2025**

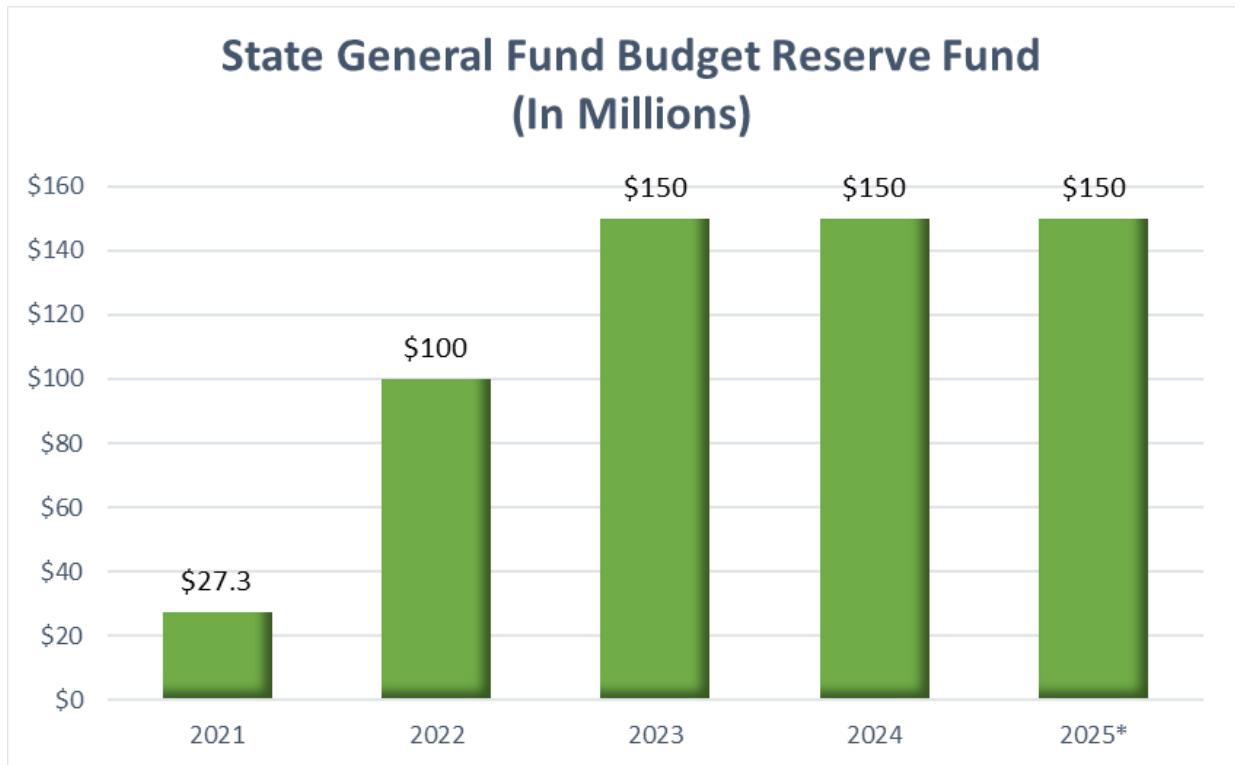
	<u>2023</u>	<u>2024</u>	<u>Estimated 2025</u>
Unencumbered Balance Brought Forward	0	353,975,000	766,775,727
RECEIPTS:			
ETF Supplemental Appropriation	353,975,000	0	0
ETF Rolling Reserve Act	0	412,800,727	349,517,726
TOTAL RECEIPTS	<u>353,975,000</u>	<u>412,800,727</u>	<u>349,517,726</u>
TOTAL AVAILABLE	<u>353,975,000</u>	<u>766,775,727</u>	<u>1,116,293,453</u>
 Unencumbered Balance	 <u><u>353,975,000</u></u>	 <u><u>766,775,727</u></u>	 <u><u>1,116,293,453</u></u>



***Estimated**

**STATE GENERAL FUND BUDGET RESERVE FUND
FISCAL YEARS 2021 THROUGH 2025**

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Estimated 2025</u>
Unencumbered Balance Brought Forward	5,000,000	27,297,484	100,000,001	150,000,001	150,000,001
RECEIPTS:					
State General Fund Supplemental Appropriation	0	0	50,000,000	0	0
End-of-Year Transfer from General Fund	22,297,484	72,702,517	0	0	0
TOTAL RECEIPTS	22,297,484	72,702,517	50,000,000	0	0
TOTAL AVAILABLE	27,297,484	100,000,001	150,000,001	150,000,001	150,000,001
Unencumbered Balance	<u>27,297,484</u>	<u>100,000,001</u>	<u>150,000,001</u>	<u>150,000,001</u>	<u>150,000,001</u>



***Estimated**

**ALABAMA SPECIAL MENTAL HEALTH TRUST FUND
FISCAL YEARS 2024 THROUGH 2026**

	Actual 2024	Budgeted 2025	Requested 2026	Increase (Decrease)		Governor's Recommendation 2026
				Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	13,592,060	16,625,160	16,625,160	0	0.00	16,625,160
RECEIPTS:						
Distillers' and Whiskey Tax Profits	30,366,657	29,400,962	29,500,000	99,038	34.00	29,500,000
Table Wine Tax	166,151	90,000	100,000	10,000	11.11	100,000
Public Utilities:						
Electricity/Water and Gas	155,732,475	148,175,955	150,134,153	1,958,198	1.32	150,134,153
Hydroelectric	4,952	800,000	5,000	(795,000)	-99.38	5,000
Telephone (a)	14,600,000	14,600,000	14,600,000	0	0.00	14,600,000
Contractors' Gross Receipts Tax	32,759,688	37,912,236	37,500,000	(412,236)	-1.09	37,500,000
Insurance Premium Paid by Blue Cross (b)	4,525,338	4,525,338	4,525,338	0	0.00	4,525,338
Reversions	65,530,469	0	0	0	0.00	0
TOTAL RECEIPTS	303,685,730	235,504,491	236,364,491	860,000	0.37	236,364,491
TOTAL AVAILABLE	317,277,790	252,129,651	252,989,651	860,000	0.34	252,989,651
PAYMENTS AND/OR APPROPRIATIONS:						
Department of Mental Health	300,652,630	235,504,491	236,364,491	860,000	0.37	236,364,491
Unencumbered Balance	16,625,160	16,625,160	16,625,160	0	0.00	16,625,160

a) Capped at \$14.6 million as provided by Act 92-623

b) Capped at FY 92 level as provided by Act 93-679

**TOBACCO SETTLEMENT FUNDS
FISCAL YEARS 2024 THROUGH 2026**

	FY 2024	FY 2025	FY 2026	FY 2026
	APPROPRIATIONS	APPROPRIATIONS	REQUESTED	GOVERNOR'S RECOMMENDATION
CHILDREN FIRST TRUST FUND:				
Department of Public Health	4,745,654	4,754,042	4,766,197	4,766,197
Department of Human Resources	9,871,073	10,295,965	11,000,000	7,958,464
Children's Trust Fund	2,415,288	2,415,288	2,415,288	2,190,445
Multiple Needs Children's Fund	4,358,550	4,358,550	4,358,550	4,358,550
Department of Mental Health	2,142,457	2,142,457	2,142,457	2,142,457
Juvenile Probation Officers Fund	4,646,647	4,646,647	4,646,647	4,482,854
Department of Youth Services	8,107,318	8,107,318	8,107,318	8,107,318
Alabama Medicaid Agency	1,643,289	1,643,289	1,643,289	1,551,236
ABC Board	426,500	426,500	426,500	426,500
Forensic Sciences	494,309	494,309	494,309	418,413
Rehabilitation Services	246,763	246,763	246,763	214,002
Total Children First Trust Fund	39,097,848	39,531,128	40,247,318	36,616,436
Department of Early Childhood Education	500,000	151,730	225,000	142,590
21st Century Debt Service	16,000,000	16,000,000	16,000,000	16,000,000
Senior Services Trust Fund	1,536,309	1,348,715	1,348,715	1,267,470
Alabama Medicaid Agency	30,482,005	30,103,496	30,103,496	24,836,383
Dept. of Senior Services-Medicaid Waiver	1,992,947	1,992,947	1,992,947	1,931,330
Total 21st Century	89,609,109	89,128,016	89,917,476	80,794,209

FY 2024 Appropriations in Act 2023-301
FY 2025 Appropriations in Act 2024-197

EXECUTIVE
BUDGET
SUMMARIES

LEGISLATIVE

EXAMINERS OF PUBLIC ACCOUNTS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	14,225,025	14,459,573	14,459,573	0	—	14,459,573
RECEIPTS:						
Federal and Local Funds:						
Federal Funds	4,296,370	8,153,834	4,200,000	(3,953,834)	(48.49)	4,200,000
State Funds:						
State General Fund	10,160,010	10,556,849	11,919,104	1,362,255	12.90	11,419,104
State General Fund - SEIB Increase	81,780	52,752	0	(52,752)	(100.00)	0
State General Fund - COLA	220,450	307,985	0	(307,985)	(100.00)	0
State General Fund - Inflationary Increase	94,609	1,518	0	(1,518)	(100.00)	0
Education Trust Fund	10,761,477	10,853,649	11,853,649	1,000,000	9.21	11,353,649
Education Trust Fund - Reversion Reappropriated	499,257	0	0	0	.....	0
TOTAL RECEIPTS	26,113,953	29,926,587	27,972,753	(1,953,834)	(6.53)	26,972,753
TOTAL AVAILABLE	40,338,978	44,386,160	42,432,326	(1,953,834)	(4.40)	41,432,326
LESS: EXPENDITURES	25,874,568	29,926,587	31,434,369	1,507,782	5.04	30,434,369
EDUCATION TRUST FUND TRANSFER TO LEGISLATIVE SERVICES AGENCY	4,837	0	0	0	.....	0
Balance Unencumbered	14,459,573	14,459,573	10,997,957	(3,461,616)	(23.94)	10,997,957
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
LEGISLATIVE SUPPORT-AUDIT SERVICE PROGRAM						
Auditing Services Function	19,663,699	23,086,069	25,013,502	1,927,433	8.35	
Administration Function	6,210,869	6,840,518	6,420,867	(419,651)	(6.13)	
TOTAL	25,874,568	29,926,587	31,434,369	1,507,782	5.04	
TOTAL EXPENDITURES	25,874,568	29,926,587	31,434,369	1,507,782	5.04	30,434,369
EXAMINERS OF PUBLIC ACCOUNTS SUMMARY						
Personnel Costs	15,979,130	18,509,742	19,611,806	1,102,064	5.95	
Employee Benefits	5,830,175	6,865,845	7,515,563	649,718	9.46	
Travel - In-State	1,070,301	1,177,000	1,300,000	123,000	10.45	
Travel - Out-of-State	27,227	25,000	25,000	0	—	
Repairs and Maintenance	6,999	7,000	7,000	0	—	
Rentals and Leases	538,854	600,000	600,000	0	—	
Utilities and Communication	113,894	132,000	120,000	(12,000)	(9.09)	
Professional Fees and Services	1,226,412	1,303,000	1,000,000	(303,000)	(23.25)	
Supplies/Materials/Operating Expenses	819,813	1,055,000	1,000,000	(55,000)	(5.21)	
Transportation Equipment Operations	3,642	2,000	5,000	3,000	150.00	
Other Equipment Purchases	258,121	250,000	250,000	0	—	
TOTAL EXPENDITURES	25,874,568	29,926,587	31,434,369	1,507,782	5.04	30,434,369
Total Number of Employees	208.00	230.00	230.00	0	—	
SOURCE OF FUNDS:						
State General Fund	10,556,849	10,919,104	11,919,104	1,000,000	9.16	11,419,104
Education Trust Fund	11,255,897	10,853,649	11,853,649	1,000,000	9.21	11,353,649
Federal Funds	4,061,822	8,153,834	7,661,616	(492,218)	(6.04)	7,661,616
Total Funds	25,874,568	29,926,587	31,434,369	1,507,782	5.04	30,434,369

AGENCY DESCRIPTION: Serves as the legislative audit agency and audits all books, records, and accounts of all state and county offices, officials, bureaus, boards, commissions, institutions, departments and agencies, including all state institutions of higher education. Performs auditing services, including EDP audit section and four audit divisions comprised as follows: County Audit Division, which is divided into geographic districts and performs county level audits including county boards of education; State Audit Division, which performs all state level audits; Operational Audit Division, which performs special audits on the operation of various state and local government units at the request of the legislature and its committees; and the Education Audit Division, which is divided into geographic districts and performs audits on all higher education institutions.

LEGISLATIVE COUNCIL

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	0	0	0	0	.....	0
RECEIPTS:						
State Funds:						
State General Fund	2,150,000	2,357,464	2,604,076	246,612	10.46	2,604,076
State General Fund - Reversion Reappropriated	1,744,121	4,449,068	0	(4,449,068)	(100.00)	0
State General Fund - Conditional Appropriation	3,000,000	35,000,000	0	(35,000,000)	(100.00)	0
State General Fund - Inflationary Increase	182,464	246,612	0	(246,612)	(100.00)	0
State General Fund - Supplemental Appropriation	20,000,000	0	0	0	.....	0
Education Trust Fund - Supplemental Appropriation	25,000,000	0	0	0	.....	0
TOTAL RECEIPTS	52,076,585	42,053,144	2,604,076	(39,449,068)	(93.81)	2,604,076
TOTAL AVAILABLE	52,076,585	42,053,144	2,604,076	(39,449,068)	(93.81)	2,604,076
LESS: EXPENDITURES	47,217,332	42,053,144	2,604,076	(39,449,068)	(93.81)	2,604,076
REVERSION TO STATE GENERAL FUND	4,449,068	0	0	0	.....	0
TRANSFER TO STATE LAW ENFORCEMENT	410,185	0	0	0	.....	0
Balance Unencumbered	0	0	0	0	.....	0

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

LEGISLATIVE OPERATIONS AND SUPPORT PROGRAM

Legislative Council/Leadership Function	47,217,332	42,053,144	2,604,076	(39,449,068)	(93.81)	
TOTAL	47,217,332	42,053,144	2,604,076	(39,449,068)	(93.81)	
TOTAL EXPENDITURES	47,217,332	42,053,144	2,604,076	(39,449,068)	(93.81)	2,604,076

LEGISLATIVE COUNCIL SUMMARY

Personnel Costs	50,000	61,030	61,030	0	—	
Employee Benefits	3,838	4,990	4,990	0	—	
Repairs and Maintenance	505,053	950,000	650,000	(300,000)	(31.58)	
Utilities and Communication	216,820	450,000	300,000	(150,000)	(33.33)	
Professional Fees and Services	504,640	754,363	200,000	(554,363)	(73.49)	
Supplies/Materials/Operating Expenses	918,997	1,630,761	1,186,056	(444,705)	(27.27)	
Grants and Benefits	0	3,002,000	2,000	(3,000,000)	(99.93)	
Capital Outlay	45,000,000	35,000,000	0	(35,000,000)	(100.00)	
Other Equipment Purchases	17,984	200,000	200,000	0	—	
TOTAL EXPENDITURES	47,217,332	42,053,144	2,604,076	(39,449,068)	(93.81)	2,604,076
Total Number of Employees	10.00	10.00	10.00	0.00	—	

SOURCE OF FUNDS:

State General Fund	47,217,332	42,053,144	2,604,076	(39,449,068)	(93.81)	2,604,076
Total Funds	47,217,332	42,053,144	2,604,076	(39,449,068)	(93.81)	2,604,076

AGENCY DESCRIPTION: Provides a continuing committee through which the Legislature remains functional during the interim between sessions. Supervises and directs the Alabama Law Institute, the Legislative Fiscal Office, the Legislative Reference Service and various employees of the House and Senate and meets as the Administrative Procedure Review Committee. Provides membership for various committees of the Council of State Governments and the National Conference of State Legislatures, as well as several other associations. Provides continuing studies of legislative problems and, from time to time, offers legislation for the consideration of the entire Legislature. Further, the powers and duties of the Council are to accept title to the State House property; provide for the management and supervision, administration, improvement, equipping, operation, and maintenance of such State House property; and to take other actions considered necessary by the authority to ensure sufficient space and facilities for the functions of the Legislative Department.

LEGISLATIVE SERVICES AGENCY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	401,668	507,223	21,386	(485,837)	(95.78)	21,386
RECEIPTS:						
State Funds:						
State General Fund	4,326,704	4,650,617	4,982,544	331,927	7.14	4,982,544
State General Fund - Reversion Reappropriated	2,810,924	3,763,820	0	(3,763,820)	(100.00)	0
State General Fund - Conditional Appropriation	3,000,000	3,000,000	0	(3,000,000)	(100.00)	0
State General Fund - COLA	67,615	78,989	0	(78,989)	(100.00)	0
State General Fund - SEIB Increase	19,458	11,760	0	(11,760)	(100.00)	0
State General Fund - Transfer from Speaker of the House	35,530	0	0	0	.....	0
State General Fund - Transfer from President Pro Tempore of the Senate	15,000	0	0	0	.....	0
State General Fund - Inflationary Increase	211,840	241,178	0	(241,178)	(100.00)	0
State General Fund - Transfer from The Department of Finance	19,991	0	0	0	.....	0
Education Trust Fund	4,068,874	4,127,307	4,127,307	0	—	4,127,307
Education Trust Fund - Reversion Reappropriated	2,220,677	2,653,573	0	(2,653,573)	(100.00)	0
Education Trust Fund - Supplemental Appropriation	150,000	0	0	0	.....	0
Education Trust Fund - Transfer from Examiners of Public Accounts	4,837	0	0	0	.....	0
Alabama Law Institute Fund	101,286	80,000	100,000	20,000	25.00	100,000
Alabama Administrative Code Fund	152,411	200,000	180,000	(20,000)	(10.00)	180,000
TOTAL RECEIPTS	17,205,147	18,807,244	9,389,851	(9,417,393)	(50.07)	9,389,851
TOTAL AVAILABLE	17,606,815	19,314,467	9,411,237	(9,903,230)	(51.27)	9,411,237
LESS: EXPENDITURES	10,682,199	19,293,081	9,389,851	(9,903,230)	(51.33)	9,389,851
REVERSION TO EDUCATION TRUST FUND	2,653,573	0	0	0	.....	0
REVERSION TO STATE GENERAL FUND	3,763,820	0	0	0	.....	0
Balance Unencumbered	507,223	21,386	21,386	0	—	21,386

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

SUPPORT OF OTHER EDUCATION ACTIVITIES
PROGRAM

Legislative Operations/Support Function	10,682,199	19,293,081	9,389,851	(9,903,230)	(51.33)	
TOTAL	10,682,199	19,293,081	9,389,851	(9,903,230)	(51.33)	
TOTAL EXPENDITURES	10,682,199	19,293,081	9,389,851	(9,903,230)	(51.33)	9,389,851

LEGISLATIVE SERVICES AGENCY SUMMARY

Personnel Costs	5,216,789	7,414,069	6,444,069	(970,000)	(13.08)	
Employee Benefits	1,741,584	2,359,348	1,971,348	(388,000)	(16.45)	
Travel - In-State	14,116	240,000	55,000	(185,000)	(77.08)	
Travel - Out-of-State	59,321	241,000	175,000	(66,000)	(27.39)	
Repairs and Maintenance	924	15,000	8,000	(7,000)	(46.67)	
Rentals and Leases	162,894	350,000	170,000	(180,000)	(51.43)	
Utilities and Communication	1,465	13,000	10,000	(3,000)	(23.08)	
Professional Fees and Services	3,082,237	6,399,771	180,000	(6,219,771)	(97.19)	
Supplies/Materials/Operating Expenses	232,590	1,754,893	235,434	(1,519,459)	(86.58)	

LEGISLATIVE SERVICES AGENCY

	Actual	Budgeted	Requested	Increase/(Decrease) From Prior Year		Governor's Recommendation
	2024	2025	2026	Amount	Percent	2026
Grants and Benefits	0	6,000	1,000	(5,000)	(83.33)	
Other Equipment Purchases	170,279	500,000	140,000	(360,000)	(72.00)	
TOTAL EXPENDITURES	10,682,199	19,293,081	9,389,851	(9,903,230)	(51.33)	9,389,851
Total Number of Employees	59.00	61.00	61.00	0.00	—	
SOURCE OF FUNDS:						
State General Fund	6,743,242	11,746,364	4,982,544	(6,763,820)	(57.58)	4,982,544
Education Trust Fund	3,790,815	6,780,880	4,127,307	(2,653,573)	(39.13)	4,127,307
Alabama Administrative Code Fund	78,961	200,000	180,000	(20,000)	(10.00)	180,000
Alabama Administrative Code Fund - Reversion						
Reappropriated	0	269,008	0	(269,008)	(100.00)	0
Alabama Law Institute Fund	69,181	80,000	100,000	20,000	25.00	100,000
Alabama Law Institute Fund - Reversion Reappropriated	0	216,829	0	(216,829)	(100.00)	0
Total Funds	10,682,199	19,293,081	9,389,851	(9,903,230)	(51.33)	9,389,851

AGENCY DESCRIPTION: Operates as an arm of the Legislature in the yearly placing of acts passed by the Legislature within the Code of Alabama. Responds to requests from members of the Legislature for research and bill drafting. Provides all committees and members of the Legislature with fiscal information and program evaluations which will assist such committees and members in the discharge of all matters within their jurisdiction. Provides a legal research service for members of the Legislature. Provides law clerks to a number of legislators in major legislative committees. Handles major Code revision work, such as revision of an entire section of law. Prepares the Index to Acts following each session of the legislature and keeps an up-to-date Index of Local Laws. Works with the publisher to maintain the pocket parts of the Code of Alabama 1975 used in continuing Code revision. Publishes the Alabama Administrative Procedure Monthly and the Alabama Administrative Code. Conducts a Capital Intern Program to bring gifted young persons into state government during the regular session of the Legislature. Conducts legislative orientation every four years for newly elected legislators.

LEGISLATURE

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	0	0	0	0	.....	0
RECEIPTS:						
State Funds:						
State General Fund	26,701,248	27,171,519	35,533,791	8,362,272	30.78	27,913,159
State General Fund - Reversion Reappropriated	6,895,014	7,622,849	0	(7,622,849)	(100.00)	0
State General Fund - Transfer from The Office of Speaker of the House	6,131	0	0	0	.....	0
State General Fund - Supplemental Appropriation	146,750	0	0	0	.....	0
State General Fund - COLA	150,330	273,570	0	(273,570)	(100.00)	0
State General Fund - Inflationary Increase	326,103	369,582	0	(369,582)	(100.00)	0
State General Fund - SEIB Increase	87,420	103,488	0	(103,488)	(100.00)	0
Education Trust Fund	4,289,685	4,298,253	11,917,712	7,619,459	177.27	4,298,253
Education Trust Fund - Reversion Reappropriated	5,170,934	7,619,459	0	(7,619,459)	(100.00)	0
TOTAL RECEIPTS	43,773,615	47,458,720	47,451,503	(7,217)	(0.02)	32,211,412
TOTAL AVAILABLE	43,773,615	47,458,720	47,451,503	(7,217)	(0.02)	32,211,412
LESS: EXPENDITURES	28,236,307	47,458,720	47,451,503	(7,217)	(0.02)	32,211,412
REVERSION TO EDUCATION TRUST FUND	7,619,459	0	0	0	.....	0
REVERSION TO STATE GENERAL FUND	7,622,849	0	0	0	.....	0
TRANSFER TO PRESIDENT PRO TEMPORE	295,000	0	0	0	.....	0
Balance Unencumbered	0	0	0	0	....	0
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
STATE AGENCIES PROGRAM						
LEGISLATIVE OPERATIONS AND SUPPORT PROGRAM						
Legislative Operations and Support Function	28,236,307	47,458,720	47,451,503	(7,217)	(0.02)	
TOTAL	28,236,307	47,458,720	47,451,503	(7,217)	(0.02)	
TOTAL EXPENDITURES	28,236,307	47,458,720	47,451,503	(7,217)	(0.02)	32,211,412
LEGISLATURE SUMMARY						
Personnel Costs	19,998,219	27,054,644	27,054,644	0	0.00	
Employee Benefits	4,961,922	8,027,957	8,027,957	0	0.00	
Travel - In-State	965,656	1,747,914	1,747,914	0	0.00	
Travel - Out-of-State	479,299	857,772	857,772	0	0.00	
Repairs and Maintenance	53,873	715,570	715,570	0	0.00	
Rentals and Leases	982,047	1,804,800	1,804,800	0	0.00	
Utilities and Communication	69,538	253,723	253,723	0	0.00	
Professional Fees and Services	154,076	795,900	795,900	0	0.00	
Supplies/Materials/Operating Expenses	494,321	3,252,689	3,245,472	(7,217)	(0.22)	
Transportation Equipment Operations	4,341	6,400	6,400	0	0.00	
Grants and Benefits	0	6,000	6,000	0	0.00	
Other Equipment Purchases	73,015	2,935,351	2,935,351	0	0.00	
TOTAL EXPENDITURES	28,236,307	47,458,720	47,451,503	(7,217)	(0.02)	32,211,412
Total Number of Employees	200.00	200.00	200.00	0.00	—	
SOURCE OF FUNDS:						
State General Fund	26,395,147	35,541,008	35,533,791	(7,217)	(0.02)	27,913,159
Education Trust Fund	1,841,160	11,917,712	11,917,712	0	0.00	4,298,253
Total Funds	28,236,307	47,458,720	47,451,503	(7,217)	(0.02)	32,211,412

AGENCY DESCRIPTION: The Legislature is one of the three major branches of state government created by the State Constitution. The Legislature is primarily responsible for exercising the lawmaking power of the state. Some of its general powers include the power to tax, make appropriations, propose constitutional amendments, participate in the impeachment process, establish or abolish governmental units and agencies subject to certain constitutional limitations, investigate governmental operations, hold hearings, and create corporate bodies. Unlike most other state agencies, the powers of the Legislature are not specifically listed in the Constitution or Code. Rather, the Constitution assumes that the general lawmaking power rests with the Legislature, and hence, most of the constitutional provisions are in the nature of restrictions on that lawmaking power rather than specific grants of power.

OFFICE OF THE PRESIDENT PRO TEM OF THE SENATE

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	0	0	0	0	.....	0
RECEIPTS:						
State Funds:						
State General Fund	1,450,000	1,849,363	1,650,000	(199,363)	(10.78)	1,915,781
State General Fund - Reversion Reappropriated	1,096,345	1,065,829	0	(1,065,829)	(100.00)	0
State General Fund - SEIB Increase	3,948	2,688	0	(2,688)	(100.00)	0
State General Fund - COLA	13,978	16,808	0	(16,808)	(100.00)	0
State General Fund - Inflationary Increase	56,437	46,922	0	(46,922)	(100.00)	0
State General Fund - Transfer from Legislature	295,000	0	0	0	.....	0
TOTAL RECEIPTS	2,915,708	2,981,610	1,650,000	(1,331,610)	(44.66)	1,915,781
TOTAL AVAILABLE	2,915,708	2,981,610	1,650,000	(1,331,610)	(44.66)	1,915,781
LESS: EXPENDITURES	1,834,879	2,981,610	1,650,000	(1,331,610)	(44.66)	1,915,781
TRANSFER TO LEGISLATIVE SERVICES AGENCY	15,000	0	0	0	.....	0
REVERSION TO STATE GENERAL FUND	1,065,829	0	0	0	.....	0
Balance Unencumbered	0	0	0	0	.....	0
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
LEGISLATIVE OPERATIONS AND SUPPORT PROGRAM						
Legislative Operations/Support Function	1,834,879	2,981,610	1,650,000	(1,331,610)	(44.66)	
TOTAL	1,834,879	2,981,610	1,650,000	(1,331,610)	(44.66)	
TOTAL EXPENDITURES	1,834,879	2,981,610	1,650,000	(1,331,610)	(44.66)	1,915,781
OFFICE OF THE PRESIDENT PRO TEM OF THE SENATE SUMMARY						
Personnel Costs	833,803	948,000	910,000	(38,000)	(4.01)	
Employee Benefits	287,820	330,688	303,000	(27,688)	(8.37)	
Travel - In-State	13,125	98,088	15,000	(83,088)	(84.71)	
Travel - Out-of-State	28,578	110,000	30,000	(80,000)	(72.73)	
Repairs and Maintenance	515	130,605	5,000	(125,605)	(96.17)	
Rentals and Leases	8,612	130,600	10,000	(120,600)	(92.34)	
Utilities and Communication	13,357	110,600	15,000	(95,600)	(86.44)	
Professional Fees and Services	592,702	580,000	300,000	(280,000)	(48.28)	
Supplies/Materials/Operating Expenses	49,037	302,600	52,000	(250,600)	(82.82)	
Other Equipment Purchases	7,330	240,429	10,000	(230,429)	(95.84)	
TOTAL EXPENDITURES	1,834,879	2,981,610	1,650,000	(1,331,610)	(44.66)	1,915,781
Total Number of Employees	8.00	8.00	8.00	0.00	0.00	
SOURCE OF FUNDS:						
State General Fund	1,834,879	2,981,610	1,650,000	(1,331,610)	(44.66)	1,915,781
Total Funds	1,834,879	2,981,610	1,650,000	(1,331,610)	(44.66)	1,915,781

AGENCY DESCRIPTION: Act 99-441 provided for a transfer of appropriated funds from the Legislature to the Office of the President Pro Tempore of the Senate. Section 18 of Act 2002-295 and Section 21 of Act 2003-437 establishes Legislative intent that the funds appropriated to the Office of the President Pro Tempore of the Senate in said acts may be expended for the same purposes as authorized for the Lieutenant Governor in Section 29-4-50, Code of Alabama 1975, and the Speaker of the House of Representatives in Section 29-4-60, Code of Alabama 1975.

OFFICE OF THE SPEAKER OF THE HOUSE

	Actual	Budgeted	Requested	Increase/(Decrease) From Prior Year		Governor's
	2024	2025	2026	Amount	Percent	Recommendation 2026
Unencumbered Balance Brought Forward	0	0	0	0	.....	0
RECEIPTS:						
State Funds:						
State General Fund	1,450,000	1,517,690	2,200,500	682,810	44.99	1,578,151
State General Fund - Reversion Reappropriated	2,659,609	2,515,324	0	(2,515,324)	(100.00)	0
State General Fund - SEIB Increase	5,076	4,032	0	(4,032)	(100.00)	0
State General Fund - COLA	22,333	25,856	0	(25,856)	(100.00)	0
State General Fund - Inflationary Increase	15,281	30,573	0	(30,573)	(100.00)	0
TOTAL RECEIPTS	4,152,299	4,093,475	2,200,500	(1,892,975)	(46.24)	1,578,151
TOTAL AVAILABLE	4,152,299	4,093,475	2,200,500	(1,892,975)	(46.24)	1,578,151
LESS: EXPENDITURES	1,595,314	4,093,475	2,200,500	(1,892,975)	(46.24)	1,578,151
TRANSFER TO LEGISLATURE	6,131	0	0	0	.....	0
TRANSFER TO LEGISLATIVE SERVICES AGENCY	35,530	0	0	0	.....	0
REVERSION TO STATE GENERAL FUND	2,515,324	0	0	0	.....	0
Balance Unencumbered	0	0	0	0	.....	0
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
OFFICE OF THE SPEAKER OF THE HOUSE PROGRAM						
Legislative Operations/Support Function	1,595,314	4,093,475	2,200,500	(1,892,975)	(46.24)	
TOTAL	1,595,314	4,093,475	2,200,500	(1,892,975)	(46.24)	
TOTAL EXPENDITURES	1,595,314	4,093,475	2,200,500	(1,892,975)	(46.24)	1,578,151
OFFICE OF THE SPEAKER OF THE HOUSE SUMMARY						
Personnel Costs	1,011,845	1,930,856	1,500,000	(430,856)	(22.31)	
Employee Benefits	359,176	534,032	400,000	(134,032)	(25.10)	
Travel - In-State	5,481	40,000	20,000	(20,000)	(50.00)	
Travel - Out-of-State	28,961	60,000	30,000	(30,000)	(50.00)	
Repairs and Maintenance	5,346	40,000	20,000	(20,000)	(50.00)	
Rentals and Leases	7,392	40,000	20,000	(20,000)	(50.00)	
Utilities and Communication	6,922	40,000	20,000	(20,000)	(50.00)	
Professional Fees and Services	139,793	1,287,587	100,000	(1,187,587)	(92.23)	
Supplies/Materials/Operating Expenses	16,995	60,000	40,000	(20,000)	(33.33)	
Transportation Equipment Operations	0	1,000	500	(500)	(50.00)	
Other Equipment Purchases	13,403	60,000	50,000	(10,000)	(16.67)	
TOTAL EXPENDITURES	1,595,314	4,093,475	2,200,500	(1,892,975)	(46.24)	1,578,151
Total Number of Employees	10.00	21.00	19.00	(2.00)	(9.52)	
SOURCE OF FUNDS:						
State General Fund	1,595,314	4,093,475	2,200,500	(1,892,975)	(46.24)	1,578,151
Total Funds	1,595,314	4,093,475	2,200,500	(1,892,975)	(46.24)	1,578,151

AGENCY DESCRIPTION: As of October 1, 1997, Act 97-658 provided that the Office of the Speaker of the House of Representatives shall be separate and distinct from the Legislature, any state agency, entity, or official (Code of Alabama 1975, Section 29-4-60). Also effective at that same time, funds were appropriated directly to the Office of the Speaker of the House for its operations. Previously, funds for this purpose had been appropriated to the Legislature.

JUDICIAL

COURT OF CIVIL APPEALS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	0	0	0	0	.....	0
RECEIPTS:						
State Funds:						
State General Fund	5,067,760	5,239,053	5,550,110	311,057	5.94	5,451,579
State General Fund - Reversion Reappropriated	2,700,834	3,257,967	0	(3,257,967)	(100.00)	0
State General Fund - SEIB Increase	16,356	9,072	0	(9,072)	(100.00)	0
State General Fund - COLA	76,472	79,440	0	(79,440)	(100.00)	0
State General Fund - Inflationary Increase	28,465	24,014	0	(24,014)	(100.00)	0
TOTAL RECEIPTS	7,889,887	8,609,546	5,550,110	(3,059,436)	(35.54)	5,451,579
TOTAL AVAILABLE	7,889,887	8,609,546	5,550,110	(3,059,436)	(35.54)	5,451,579
LESS: EXPENDITURES	4,626,920	8,609,546	5,550,110	(3,059,436)	(35.54)	5,451,579
TRANSFER TO SUPREME COURT	5,000	0	0	0	.....	0
REVERSION TO STATE GENERAL FUND	3,257,967	0	0	0	.....	0
Balance Unencumbered	0	0	0	0	.....	0
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
COURT OPERATIONS PROGRAM						
Appellate Court Operation Function	4,626,920	8,609,546	5,550,110	(3,059,436)	(35.54)	
TOTAL	4,626,920	8,609,546	5,550,110	(3,059,436)	(35.54)	
TOTAL EXPENDITURES	4,626,920	8,609,546	5,550,110	(3,059,436)	(35.54)	5,451,579
COURT OF CIVIL APPEALS SUMMARY						
Personnel Costs	3,060,568	3,518,045	3,672,662	154,617	4.39	
Employee Benefits	1,198,906	1,349,085	1,454,864	105,779	7.84	
Travel - In-State	1,475	35,000	16,050	(18,950)	(54.14)	
Travel - Out-of-State	14,049	35,000	16,050	(18,950)	(54.14)	
Repairs and Maintenance	18,712	1,997,967	10,700	(1,987,267)	(99.46)	
Rentals and Leases	15,314	37,000	18,190	(18,810)	(50.84)	
Utilities and Communication	133,966	328,000	155,364	(172,636)	(52.63)	
Professional Fees and Services	35,188	231,300	58,349	(172,951)	(74.77)	
Supplies/Materials/Operating Expenses	74,897	241,050	118,028	(123,022)	(51.04)	
Other Equipment Purchases	73,845	837,099	29,853	(807,246)	(96.43)	
TOTAL EXPENDITURES	4,626,920	8,609,546	5,550,110	(3,059,436)	(35.54)	5,451,579
Total Number of Employees	25.00	27.00	27.00	0.00	0.00	
SOURCE OF FUNDS:						
State General Fund	4,626,920	8,609,546	5,550,110	(3,059,436)	(35.54)	5,451,579
Total Funds	4,626,920	8,609,546	5,550,110	(3,059,436)	(35.54)	5,451,579

AGENCY DESCRIPTION: The Court of Civil Appeals is a Constitutional unit of the Judicial Branch of state government. Our Constitution grants litigants the absolute right to appeal from decisions of the trial courts. As such, the court does not control its work load but works with whatever work load is generated from the trial of civil cases in Alabama.

COURT OF CRIMINAL APPEALS

	Actual	Budgeted	Requested	Increase/(Decrease) From Prior Year		Governor's Recommendation
	2024	2025	2026	Amount	Percent	2026
Unencumbered Balance Brought Forward	0	0	0	0	.....	0
RECEIPTS:						
State Funds:						
State General Fund	5,067,760	5,239,053	5,925,313	686,260	13.10	5,461,469
State General Fund - Reversion Reappropriated	2,193,149	2,407,122	0	(2,407,122)	(100.00)	0
State General Fund - SEIB Increase	15,228	9,408	0	(9,408)	(100.00)	0
State General Fund - Inflationary Increase	28,562	24,939	0	(24,939)	(100.00)	0
State General Fund - COLA	64,150	88,069	0	(88,069)	(100.00)	0
TOTAL RECEIPTS	7,368,849	7,768,591	5,925,313	(1,843,278)	(23.73)	5,461,469
TOTAL AVAILABLE	7,368,849	7,768,591	5,925,313	(1,843,278)	(23.73)	5,461,469
LESS: EXPENDITURES	4,956,727	7,768,591	5,925,313	(1,843,278)	(23.73)	5,461,469
TRANSFER TO SUPREME COURT	5,000	0	0	0	.....	0
REVERSION TO STATE GENERAL FUND	2,407,122	0	0	0	.....	0
Balance Unencumbered	0	0	0	0	.....	0
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
COURT OPERATIONS PROGRAM						
Appellate Court Operation Function	4,956,727	7,768,591	5,925,313	(1,843,278)	(23.73)	
TOTAL	4,956,727	7,768,591	5,925,313	(1,843,278)	(23.73)	
TOTAL EXPENDITURES	4,956,727	7,768,591	5,925,313	(1,843,278)	(23.73)	5,461,469
COURT OF CRIMINAL APPEALS SUMMARY						
Personnel Costs	3,396,789	3,966,216	3,974,696	8,480	0.21	
Employee Benefits	1,335,802	1,514,784	1,587,222	72,438	4.78	
Travel - In-State	6,432	40,000	16,264	(23,736)	(59.34)	
Travel - Out-of-State	5,791	40,000	16,264	(23,736)	(59.34)	
Repairs and Maintenance	0	1,502,000	4,280	(1,497,720)	(99.72)	
Rentals and Leases	8,053	19,000	10,272	(8,728)	(45.94)	
Utilities and Communication	130,990	160,000	150,956	(9,044)	(5.65)	
Professional Fees and Services	34,031	173,000	58,700	(114,300)	(66.07)	
Supplies/Materials/Operating Expenses	33,634	174,000	65,999	(108,001)	(62.07)	
Transportation Equipment Operations	873	22,590	2,140	(20,450)	(90.53)	
Other Equipment Purchases	4,332	157,001	38,520	(118,481)	(75.47)	
TOTAL EXPENDITURES	4,956,727	7,768,591	5,925,313	(1,843,278)	(23.73)	5,461,469
Total Number of Employees	30.00	30.00	29.00	(1.00)	(3.33)	
SOURCE OF FUNDS:						
State General Fund	4,956,727	7,768,591	5,925,313	(1,843,278)	(23.73)	5,461,469
Total Funds	4,956,727	7,768,591	5,925,313	(1,843,278)	(23.73)	5,461,469

AGENCY DESCRIPTION: The Court of Criminal Appeals has exclusive appellate jurisdiction over all appeals in criminal cases, including violation of city ordinances, all appeals from post conviction actions, and original jurisdiction of all extraordinary petitions involving criminal cases. Numerous petitions are filed by inmates, well as by attorneys. Title 13A, Code of Alabama 1975, adds offenses to those existing at its effective date, as do the subsequent acts of our legislature. An appeal is mandatory in every capital case where the death penalty is imposed. Rule 28(A)(2), Rules of Juvenile Procedure, provides for appeals to the Court of Criminal Appeals in proceedings in which a child is alleged to be delinquent and in proceedings involving an order transferring a child to an adult court for criminal prosecution. Additionally, individuals who receive prison disciplinaries, are denied parole, or have their parole revoked can seek certiorari review of those actions in the Montgomery Circuit Court and can appeal that judgment to this Court.

JUDICIAL INQUIRY COMMISSION

	Actual	Budgeted	Requested	Increase/(Decrease)		Governor's
	2024	2025	2026	From Prior Year	Percent	Recommendation
				Amount		2026
Unencumbered Balance Brought Forward	0	0	0	0	.....	0
RECEIPTS:						
State Funds:						
State General Fund	952,899	998,411	998,411	0	0.00	1,016,153
State General Fund - Reversion Reappropriated	333,855	470,121	0	(470,121)	(100.00)	0
State General Fund - Inflationary Increase	37,266	17,742	0	(37,266)	(100.00)	
State General Fund - COLA	8,246	0	0	0	.....	0
TOTAL RECEIPTS	1,332,266	1,486,274	998,411	(507,387)	(28.48)	1,016,153
TOTAL AVAILABLE	1,332,266	1,486,274	998,411	(487,863)	(32.82)	1,016,153
LESS: EXPENDITURES	862,145	1,486,274	998,411	(487,863)	(32.82)	1,016,153
REVERSION TO STATE GENERAL FUND	470,121	0	0	0	.....	0
Balance Unencumbered	0	0	0	0	.....	0
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
ADMINISTRATIVE SERVICES PROGRAM						
Professional Standards Function	862,145	1,486,274	998,411	(487,863)	(32.82)	
TOTAL	862,145	1,486,274	998,411	(487,863)	(32.82)	
TOTAL EXPENDITURES	862,145	1,486,274	998,411	(487,863)	(32.82)	1,016,153
JUDICIAL INQUIRY COMMISSION SUMMARY						
Personnel Costs	514,721	718,551	611,734	(106,817)	(14.87)	
Employee Benefits	164,164	212,924	194,557	(18,367)	(8.63)	
Travel - In-State	11,281	58,720	13,000	(45,720)	(77.86)	
Travel - Out-of-State	12,586	25,385	16,000	(9,385)	(36.97)	
Repairs and Maintenance	3,492	36,508	4,500	(32,008)	(87.67)	
Rentals and Leases	64,547	108,452	76,120	(32,332)	(29.81)	
Utilities and Communication	8,193	42,826	11,000	(31,826)	(74.31)	
Professional Fees and Services	36,932	171,068	43,000	(128,068)	(74.86)	
Supplies/Materials/Operating Expenses	21,286	63,784	23,500	(40,284)	(63.16)	
Other Equipment Purchases	24,943	48,056	5,000	(43,056)	(89.60)	
TOTAL EXPENDITURES	862,145	1,486,274	998,411	(487,863)	(32.82)	1,016,153
Total Number of Employees	5.50	5.50	5.50	0.00	0.00	
SOURCE OF FUNDS:						
State General Fund	862,145	1,486,274	998,411	(487,863)	(32.82)	1,016,153
Total Funds	862,145	1,486,274	998,411	(487,863)	(28.48)	1,016,153

AGENCY DESCRIPTION: Reviews complaints received against judges of this state, conducts field investigations, and prosecutes cases before the Court of the Judiciary. Provides formal advisory opinions to state judges with questions concerning the ethical propriety of proposed conduct. Provides information regarding the Canons of Judicial Ethics and past advisory opinions to judges, attorneys, and others.

JUDICIAL RETIREMENT FUND

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	4,023,658	3,898,314	3,732,617	(165,697)	(4.25)	3,732,617
Committed for Pension Obligation Balance Brought Forward	232,091,562	242,963,398	248,350,420	5,387,022	2.22	248,350,420
RECEIPTS:						
State Funds:						
Investment Income, Cash Basis	26,486,530	17,857,810	18,253,756	395,946	2.22	18,253,756
State Agency Employer Cost - All Other Judges	19,720,104	23,866,728	24,139,734	273,006	1.14	24,139,734
State General Fund - Employer Cost for Probate Judges	2,979,533	3,228,272	3,494,266	265,994	8.24	3,494,266
Member Contributions	4,973,713	5,176,000	5,279,000	103,000	1.99	5,279,000
Member Contribution Transfers from ERS	276,396	0	0	0	.....	0
TOTAL RECEIPTS	54,436,276	50,128,810	51,166,756	1,037,946	2.07	51,166,756
TOTAL AVAILABLE	290,551,496	296,990,522	303,249,793	6,259,271	2.11	303,249,793
LESS: EXPENDITURES	43,689,784	44,907,485	46,336,950	1,429,465	3.18	46,336,950
Committed for Pension Obligation Balance	242,963,398	248,350,420	253,355,470	5,005,050	2.02	253,355,470
Balance Unencumbered	3,898,314	3,732,617	3,557,373	(175,244)	(4.69)	3,557,373
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
RETIREMENT SYSTEMS PROGRAM						
Judicial Retirement System Function	43,689,784	44,907,485	46,336,950	1,429,465	3.18	
TOTAL	43,689,784	44,907,485	46,336,950	1,429,465	3.18	
TOTAL EXPENDITURES	43,689,784	44,907,485	46,336,950	1,429,465	3.18	46,336,950
JUDICIAL RETIREMENT FUND SUMMARY						
Personnel Costs	278,518	330,023	346,494	16,471	4.99	
Employee Benefits	69,662	85,513	91,507	5,994	7.01	
Travel - In-State	1,006	1,006	1,006	0	0.00	
Travel - Out-of-State	6,306	4,704	4,704	0	0.00	
Repairs and Maintenance	24,259	18,259	18,259	0	0.00	
Rentals and Leases	0	0	0	0	.....
Professional Fees and Services	189,350	162,260	162,260	0	0.00	
Supplies/Materials/Operating Expenses	7,670	7,670	7,670	0	0.00	
Grants and Benefits	43,113,013	44,298,050	45,705,050	1,407,000	3.18	
TOTAL EXPENDITURES	43,689,784	44,907,485	46,336,950	1,429,465	3.18	46,336,950
Total Number of Employees	1.00	2.00	2.00	0.00	0.00	
SOURCE OF FUNDS:						
Judicial Retirement Fund	43,112,963	44,298,000	45,705,000	1,407,000	3.18	45,705,000
Judicial Retirement Expense	576,821	609,485	631,950	22,465	3.69	631,950
Total Funds	43,689,784	44,907,485	46,336,950	1,429,465	3.18	46,336,950

AGENCY DESCRIPTION: Provides retirement benefits for state judges. Maintains individual records for approximately 344 active and 375 retired judges. Active members contribute eight and one-half percent (8.50%) of their compensation.

JUDICIAL RETIREMENT FUND

Performance Indicators

	Actual 2024	Budgeted 2025	Estimated 2026
Employer Contribution Rate:			
Tier I - Judges	42.47 %	45.48 %	48.30 %
Tier II - Judges and Clerks	37.72 %	41.05 %	43.76 %
Tier II - DA's	19.77 %	19.77 %	19.77 %
Membership:			
Active	375	375	375
Retired	458	468	468
New Retirements	7	10	10

SUPREME COURT OF ALABAMA

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	177	0	0	0	.....	0
RECEIPTS:						
State Funds:						
State General Fund	14,404,665	15,143,362	16,965,448	1,822,086	12.03	15,827,285
State General Fund - Supplemental Appropriation	716,600	0	0	0	.....	0
State General Fund - Reversion Reappropriated	595,452	1,292,127	0	(1,292,127)	(100.00)	0
State General Fund - SEIB Increase	46,248	26,208	0	(26,208)	(100.00)	0
State General Fund - Inflationary Increase	271,336	195,653	0	(195,653)	(100.00)	
State General Fund - COLA	221,113	212,062	0	(212,062)	(100.00)	0
State General Fund - Transfer from Court of Civil Appeals	5,000	0	0	0	.....	0
State General Fund - Transfer from Court of Criminal Appeals	5,000	0	0	0	.....	0
TOTAL RECEIPTS	16,265,414	16,869,412	16,965,448	96,036	0.57	15,827,285
TOTAL AVAILABLE	16,265,591	16,869,412	16,965,448	96,036	0.57	15,827,285
LESS: EXPENDITURES	14,973,464	16,869,412	16,965,448	96,036	0.57	15,827,285
REVERSION TO STATE GENERAL FUND	1,292,127	0	0	0	.....	0
Balance Unencumbered	0	0	0	0	.....	0
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
CAPITAL OUTLAY PROGRAM						
Supreme Court Marshall Function	400,000	0	0	0	.....
TOTAL	400,000	0	0	0	.....
COURT OPERATIONS PROGRAM						
Appellate Court Operation Function	12,895,158	14,528,587	14,869,238	340,651	2.34	
Supreme Court Marshall Function	1,678,306	2,340,825	2,096,210	(244,615)	(10.45)	
TOTAL	14,573,464	16,869,412	16,965,448	96,036	0.57	
TOTAL EXPENDITURES	14,973,464	16,869,412	16,965,448	96,036	0.57	15,827,285
SUPREME COURT OF ALABAMA SUMMARY						
Personnel Costs	8,721,216	9,663,061	10,110,627	447,566	4.63	
Employee Benefits	3,334,626	3,659,044	3,907,207	248,163	6.78	
Travel - In-State	31,892	57,000	57,000	0	0.00	
Travel - Out-of-State	50,513	72,000	72,000	0	0.00	
Repairs and Maintenance	1,071,143	847,813	500,550	(347,263)	(40.96)	
Rentals and Leases	20,734	25,000	25,000	0	0.00	
Utilities and Communication	203,170	253,260	293,400	40,140	15.85	
Professional Fees and Services	765,527	820,120	1,126,664	306,544	37.38	
Supplies/Materials/Operating Expenses	512,837	921,557	707,000	(214,557)	(23.28)	
Transportation Equipment Operations	12,823	20,000	20,000	0	0.00	
Transportation Equipment Purchases	46,996	0	0	0	.....
Other Equipment Purchases	201,987	530,557	146,000	(384,557)	(72.48)	
TOTAL EXPENDITURES	14,973,464	16,869,412	16,965,448	96,036	0.57	15,827,285
Total Number of Employees	82.00	94.00	90.00	(4.00)	(4.26)	

SUPREME COURT OF ALABAMA

SOURCE OF FUNDS:	Actual	Budgeted	Requested	Increase/(Decrease) From Prior Year		Governor's Recommendation
	2024	2025	2026	Amount	Percent	2026
State General Fund	14,973,287	16,869,412	16,965,448	96,036	0.57	15,827,285
Supreme Court - Federal	33	0	0	0	100.00	0
Supreme Court - Other Revenue	144	0	0	0	100.00	
Total Funds	14,973,464	16,869,412	16,965,448	96,036	0.57	15,827,285

AGENCY DESCRIPTION: Exercises, as the highest court in the state, pursuant to statute, the judicial and rule-making power vested in it by the Constitution. Makes decisions on those cases within its original and appellate jurisdiction; makes and promulgates rules governing the administration of all courts; maintains a program of continuing education for justices and other personnel of the Supreme Court; issues licenses to persons certified by the state bar to practice law in this state; appoints special judges for temporary service as the need arises; formulates policy for radio and television coverage in the courtroom and considers plans submitted by other courts for such coverage; establishes criteria determining the number of judges needed in each circuit and district and certifies its findings and recommendations to the legislature; allows justices to review, modify or amend any administrative decision of the Chief Justice or the Administrative Director of Courts; and exercises general supervision and control over the courts of this state.

SUPREME COURT LIBRARY

	Actual	Budgeted	Requested	Increase/(Decrease) From Prior Year		Governor's Recommendation
	2024	2025	2026	Amount	Percent	2026
Unencumbered Balance Brought Forward	0	0	0	0	.....	0
RECEIPTS:						
State Funds:						
State General Fund	1,071,695	1,124,901	1,698,039	573,138	50.95	1,345,959
State General Fund - Reversion Reappropriated	104,447	3,918	0	(3,918)	(100.00)	0
State General Fund - COLA	12,135	14,249	0	(14,249)	(100.00)	0
State General Fund - SEIB Increase	3,948	2,352	0	(2,352)	(100.00)	0
State General Fund - Inflationary Increase	22,123	48,777	0	(48,777)	(100.00)	0
Education Trust Fund - Transfer from Public Library Service	550,000	550,000	550,000	0	0.00	550,000
Education Trust Fund - Reversion Reappropriated	1,930	3,354	0	(3,354)	(100.00)	0
TOTAL RECEIPTS	1,766,278	1,747,551	2,248,039	500,488	28.64	1,895,959
TOTAL AVAILABLE	1,766,278	1,747,551	2,248,039	500,488	28.64	1,895,959
LESS: EXPENDITURES	1,759,006	1,747,551	2,248,039	500,488	28.64	1,895,959
REVERSION TO EDUCATION TRUST FUND	3,354	0	0	0	.....	0
REVERSION TO STATE GENERAL FUND	3,918	0	0	0	.....	0
Balance Unencumbered	0	0	0	0	.....	0
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
PUBLIC EDUCATION SERVICES PROGRAM						
Library Services Function	96,647	103,354	100,000	(3,354)	(3.25)	
TOTAL	96,647	103,354	100,000	(3,354)	(3.25)	
COURT OPERATIONS PROGRAM						
Library Services Function	1,662,359	1,644,197	2,148,039	503,842	30.64	
TOTAL	1,662,359	1,644,197	2,148,039	503,842	30.64	
TOTAL EXPENDITURES	1,759,006	1,747,551	2,248,039	500,488	28.64	1,895,959
SUPREME COURT LIBRARY SUMMARY						
Personnel Costs	659,847	699,422	839,193	139,771	19.98	
Employee Benefits	212,914	223,833	281,483	57,650	25.76	
Travel-In State	1,500	5,000	5,000	0	0.00	
Travel-Out of State	4,999	1,500	5,000	3,500	233.33	
Repairs and Maintenance	0	500	500	0	0.00	
Rentals and Leases	4,600	6,000	6,000	0	0.00	
Utilities and Communication	166,930	182,828	250,000	67,172	36.74	
Professional Fees and Services	26,630	81,860	120,000	38,140	46.59	
Supplies/Materials/Operating Expenses	668,256	544,608	720,863	176,255	32.36	
Transportation Equipment Operations	752	1,000	5,000	4,000	400.00	
Other Equipment Purchases	12,578	1,000	15,000	14,000	1,400.00	
TOTAL EXPENDITURES	1,759,006	1,747,551	2,248,039	500,488	28.64	1,895,959
Total Number of Employees	9.00	11.00	13.00	2.00	18.18	
SOURCE OF FUNDS:						
State General Fund	1,210,430	1,194,197	1,698,039	503,842	42.19	1,345,959
Education Trust Fund	548,576	553,354	550,000	(3,354)	(0.61)	550,000
Total Funds	1,759,006	1,747,551	2,248,039	500,488	28.64	1,895,959

AGENCY DESCRIPTION: Acts as the Librarian of the Supreme Court, Court of Criminal Appeals, and Court of Civil Appeals by statute. Provides security for the Appellate Courts, books and legal materials for all of the justices of the Supreme Court, judges of the Court of Criminal Appeals, and judges of the Court of Civil Appeals.

UNIFIED JUDICIAL SYSTEM

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	31,715,410	24,585,831	18,625,359	(5,960,472)	(24.24)	18,625,359
RECEIPTS:						
Federal and Local Funds:						
AOC Federal and Local Funds - Other	15,905,253	14,381,096	14,381,096	0	0.00	14,381,096
State Funds:						
Judicial Administrative Fund	12,062,650	11,000,000	11,000,000	0	0.00	11,000,000
Children First Trust Fund	4,818,165	4,646,647	4,646,647	0	0.00	4,482,854
Advanced Technology and Data Exchange Fund	3,115,559	3,061,006	3,061,006	0	0.00	3,061,006
Court Automation Fund	4,938,902	3,275,000	3,275,000	0	0.00	3,275,000
Court Referral Officers' Trust Fund	4,867,813	4,685,297	4,685,297	0	0.00	4,685,297
Education Trust Fund - Transfer from State Department of Education	750,000	750,000	750,000	0	0.00	750,000
State General Fund	167,165,127	177,364,120	193,814,346	16,450,226	9.27	183,898,074
State General Fund - SEIB Increase	1,003,356	597,744	0	(597,744)	(100.00)	0
State General Fund - Reversion Reappropriated	25,094	0	0	0	.....	0
State General Fund - Inflationary Increase	137,816	212,924	0	(212,924)	(100.00)	0
State General Fund - COLA	2,908,998	3,223,286	0	(3,223,286)	(100.00)	0
TOTAL RECEIPTS	217,698,733	223,197,120	235,613,392	12,416,272	5.56	225,533,327
TOTAL AVAILABLE	249,414,143	247,782,951	254,238,751	6,455,800	2.61	244,158,686
LESS: EXPENDITURES	224,828,312	229,157,592	241,573,864	12,416,272	5.42	231,493,799
Balance Unencumbered	24,585,831	18,625,359	12,664,887	(5,960,472)	(32.00)	12,664,887
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
COURT OPERATIONS PROGRAM						
Judicial Operations Function	172,606,312	180,530,610	192,946,882	12,416,272	6.88	
Court Referral Officer Function	5,048,420	5,594,289	5,594,289	0	0.00	
Professional Standards Function	21,486,641	18,027,252	18,027,252	0	0.00	
TOTAL	199,141,373	204,152,151	216,568,423	12,416,272	6.08	
JUVENILE PROBATION OFFICER SERVICES PROGRAM						
Juvenile Probation Officers Function	19,417,032	18,557,906	18,557,906	0	0.00	
TOTAL	19,417,032	18,557,906	18,557,906	0	0.00	
ADMINISTRATIVE SERVICES PROGRAM						
Administrative Services Function	3,710,608	3,871,330	3,871,330	0	0.00	
TOTAL	3,710,608	3,871,330	3,871,330	0	0	
ALABAMA SENTENCING COMMISSION PROGRAM						
Alabama Sentencing Commission Function	477,040	485,593	485,593	0	0.00	
TOTAL	477,040	485,593	485,593	0	0.00	
DRUG COURT PROGRAM						
DUI Court Referral Function	2,082,259	2,090,612	2,090,612	0	0.00	
TOTAL	2,082,259	2,090,612	2,090,612	0	0.00	
TOTAL EXPENDITURES	224,828,312	229,157,592	241,573,864	12,416,272	5.42	231,493,799

UNIFIED JUDICIAL SYSTEM

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
UNIFIED JUDICIAL SYSTEM SUMMARY						
Personnel Costs	134,618,733	140,494,562	145,785,023	5,290,461	3.77	
Employee Benefits	59,826,127	63,672,235	66,766,774	3,094,539	4.86	
Travel - In-State	1,462,333	869,000	1,369,000	500,000	57.54	
Travel - Out-of-State	58,102	110,000	110,000	0	0.00	
Repairs and Maintenance	128,450	301,000	301,000	0	0.00	
Rentals and Leases	1,474,998	1,575,000	1,575,000	0	0.00	
Utilities and Communication	4,158,269	2,705,378	4,205,378	1,500,000	55.45	
Professional Fees and Services	10,148,432	9,192,889	11,224,161	2,031,272	22.10	
Supplies/Materials/Operating Expenses	7,039,174	4,581,716	4,581,716	0	0.00	
Transportation Equipment Operations	50,707	50,000	50,000	0	0.00	
Grants and Benefits	4,804,312	4,396,128	4,396,128	0	0.00	
Other Equipment Purchases	1,058,675	1,209,684	1,209,684	0	0.00	
TOTAL EXPENDITURES	224,828,312	229,157,592	241,573,864	12,416,272	5.42	231,493,799
Total Number of Employees	1,155.00	1,173.00	1,173.00	0.00	0.00	
SOURCE OF FUNDS:						
Education Trust Fund - Transfer from State Department of Education	750,000	750,000	750,000	0	0.00	750,000
State General Fund	171,240,391	181,398,074	193,814,346	12,416,272	6.84	183,898,074
AOC Federal and Local Funds - Other	21,486,641	18,027,252	18,027,252	0	0.00	18,027,252
Court Referral Officers' Trust Fund	5,048,420	5,594,289	5,594,289	0	0.00	5,594,289
Court Automation Fund	3,789,143	3,789,146	3,789,146	0	0.00	3,789,146
Advanced Technology and Data Exchange Fund	2,656,819	2,656,820	2,656,820	0	0.00	2,656,820
Judicial Administrative Fund	14,036,018	12,295,364	12,295,364	0	0.00	12,295,364
Children First Trust Fund	5,820,880	4,646,647	4,646,647	0	0.00	4,482,854
Total Funds	224,828,312	229,157,592	241,573,864	12,416,272	5.42	231,493,799

DESCRIPTION: Provides for the administration and operation of the circuit and district courts of Alabama. Provides administrative services under the direction of the Chief Justice of the Supreme Court for the Unified Judicial System, including the development and management of fiscal, personnel, and information systems, as well as the provision of technical, advisory, and supportive services to the state courts pertaining to the improvement of judicial administration.

EXECUTIVE

BOARD OF PUBLIC ACCOUNTANCY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	1,924,115	1,905,410	1,541,610	(363,800)	(19.09)	1,541,610
RECEIPTS:						
State Funds:						
Licensing and Administrative Fees	1,838,247	1,684,200	1,884,200	200,000	11.88	1,884,200
TOTAL RECEIPTS	1,838,247	1,684,200	1,884,200	200,000	11.88	1,884,200
TOTAL AVAILABLE	3,762,362	3,589,610	3,425,810	(163,800)	(4.56)	3,425,810
LESS: EXPENDITURES	1,856,952	2,048,000	2,300,000	252,000	12.30	2,300,000
Balance Unencumbered	1,905,410	1,541,610	1,125,810	(415,800)	(26.97)	1,125,810

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Accounting, Licensure and Regulation Function	1,856,952	2,048,000	2,300,000	252,000	12.30	
TOTAL	1,856,952	2,048,000	2,300,000	252,000	12.30	
TOTAL EXPENDITURES	1,856,952	2,048,000	2,300,000	252,000	12.30	2,300,000

BOARD OF PUBLIC ACCOUNTANCY SUMMARY

Personnel Costs	693,787	740,000	767,000	27,000	3.65	
Employee Benefits	232,826	240,000	270,000	30,000	12.50	
Travel - In-State	8,264	15,000	15,000	0	0.00	
Travel - Out-of-State	40,926	55,000	55,000	0	0.00	
Repairs and Maintenance	125	4,000	4,000	0	0.00	
Rentals and Leases	139,805	155,000	160,000	5,000	3.23	
Utilities and Communication	18,672	35,000	35,000	0	0.00	
Professional Fees and Services	686,960	550,000	734,000	184,000	33.45	
Supplies, Materials, and Operating Expenses	32,135	75,000	75,000	0	0.00	
Transportation Equipment Operations	2,111	6,000	6,000	0	0.00	
Capital Outlay	0	110,000	115,000	5,000	4.55	
Transportation Equipment Purchases	0	50,000	50,000			
Other Equipment Purchases	1,341	13,000	14,000	1,000	7.69	
TOTAL EXPENDITURES	1,856,952	2,048,000	2,300,000	252,000	12.30	2,300,000
Total Number of Employees	10.00	11.00	11.00	0.00	0.00	

SOURCE OF FUNDS:

State Board of Public Accountancy Fund	1,856,952	2,048,000	2,300,000	252,000	12.30	2,300,000
Total Funds	1,856,952	2,048,000	2,300,000	252,000	12.30	2,300,000

AGENCY DESCRIPTION: Regulates the practice of public accounting so the public interest will be protected. Investigates complaints of substandard work, reviewing financial reports and following up to see that CPAs and PAs are maintaining high professional standards. Requires continuing education of CPAs and PAs. Receives and processes all applications for the CPA examination given semi-annually. Tests, grades, and reports results to the candidates and issues CPA certificates to successful candidates. Receives and processes all applications for the annual registration of CPAs and PAs. Ensures that all CPAs and PAs from other states who are doing business in Alabama are properly registered.

BOARD OF ADJUSTMENT

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	0	0	0	0	.....	0
RECEIPTS:						
State Funds:						
State General Fund - Administrative Costs	16,500	16,500	16,500	0	0.00	16,500
State General Fund - Dependent Claims	2,145,366	1,500,966	1,502,139	1,173	0.08	1,502,139
State General Fund - Inflationary Increase	966	1,173	0	(1,173)	(100.00)	0
State General Fund - Reversion Reappropriated	0	4,706	0	(4,706)	(100.00)	0
TOTAL RECEIPTS	2,162,832	1,523,345	1,518,639	(4,706)	(0.31)	1,518,639
TOTAL AVAILABLE	2,162,832	1,523,345	1,518,639	(4,706)	(0.31)	1,518,639
LESS: EXPENDITURES	2,158,126	1,523,345	1,518,639	(4,706)	(0.31)	1,518,639
REVERSION TO STATE GENERAL FUND	4,706	0	0	0	.....	0
Balance Unencumbered	0	0	0	0	.....	0
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
SPECIAL SERVICES PROGRAM						
Peace Officers' and Firemen Death Claims Function	2,146,333	1,502,139	1,502,139	0	0.00	
Damage Claims Function	11,793	21,206	16,500	(4,706)	(22.19)	
TOTAL	2,158,126	1,523,345	1,518,639	(4,706)	(0.31)	
TOTAL EXPENDITURES	2,158,126	1,523,345	1,518,639	(4,706)	(0.31)	1,518,639
BOARD OF ADJUSTMENT SUMMARY						
Repairs and Maintenance	500	2,000	2,000	0	0.00	
Rentals and Leases	500	2,000	2,000	0	0.00	
Utilities and Communication	4,183	5,000	5,000	0	0.00	
Professional Fees and Services	6,110	9,706	5,000	(4,706)	(48.49)	
Supplies/Materials/Operating Expenses	500	2,500	2,500	0	0.00	
Grants and Benefits	2,146,333	1,502,139	1,502,139	0	0.00	
TOTAL EXPENDITURES	2,158,126	1,523,345	1,518,639	(4,706)	(0.31)	1,518,639
Total Number of Employees	0.00	0.00	0.00	0.00	.....
SOURCE OF FUNDS:						
State General Fund	2,158,126	1,523,345	1,518,639	(4,706)	(0.31)	1,518,639
Total Funds	2,158,126	1,523,345	1,518,639	(4,706)	(0.31)	1,518,639

AGENCY DESCRIPTION: Damage Claims: Hears and considers all claims for damages to either person or property growing out of any injury allegedly caused by the State of Alabama or any of its agencies. Dependents' Claims: Hears and considers all claims for benefits made by surviving dependents of certain peace officers and firemen killed in the line of duty or whose deaths resulted from injury received in the course of their employment and while engaged in the performance of their duties or from a disease defined as an occupational disease.

AGRICULTURAL AND CONSERVATION DEVELOPMENT COMMISSION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	810,461	2,139,299	497,856	(1,641,443)	(76.73)	497,856
RECEIPTS:						
State Funds:						
State General Fund - Transfer	1,683,567	2,800,802	3,308,620	507,818	18.13	1,808,621
State General Fund - Transfer - COLA	4,311	4,877	0	(4,877)	(100.00)	0
State General Fund - Transfer - Inflationary Increase	11,232	1,934	0	(1,934)	(100.00)	0
State General Fund - Transfer SEIB Increase	1,692	1,008	0	(1,008)	(100.00)	0
State General Fund - Transfer - Supplemental Appropriation	1,100,000	0	0	0	.....	0
Agricultural and Conservation Development Commission Fund	32,038	0	0	0	.....	0
TOTAL RECEIPTS	2,832,840	2,808,621	3,308,620	499,999	17.80	1,808,621
TOTAL AVAILABLE	3,643,301	4,947,920	3,806,476	(1,141,444)	(23.07)	2,306,477
LESS: EXPENDITURES	1,504,002	4,450,064	3,308,620	(1,141,444)	(25.65)	1,808,621
Balance Unencumbered	2,139,299	497,856	497,856	0	0.00	497,856
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
WATER RESOURCE DEVELOPMENT PROGRAM						
Soil and Water Conservation Development Function	1,504,002	4,450,064	3,308,620	(1,141,444)	(25.65)	
TOTAL	1,504,002	4,450,064	3,308,620	(1,141,444)	(25.65)	
AGRICULTURAL AND CONSERVATION DEVELOPMENT COMMISSION SUMMARY						
Personnel Costs	237,078	341,299	357,760	16,461	4.82	
Employee Benefits	99,440	124,860	135,350	10,490	8.40	
Travel - In-State	3,894	20,000	24,000	4,000	20.00	
Travel - Out-of-State	1,444	40,000	48,000	8,000	20.00	
Repairs and Maintenance	0	4,000	4,800	800	20.00	
Utilities and Communication	0	4,000	4,800	800	20.00	
Professional Fees and Services	4,328	4,000	4,800	800	20.00	
Supplies/Materials/Operating Expenses	7,992	8,000	8,000	0	0.00	
Grants and Benefits	1,149,580	3,883,905	2,721,110	(1,162,795)	(29.94)	
Other Equipment Purchases	246	20,000	0	(20,000)	(100.00)	
TOTAL EXPENDITURES	1,504,002	4,450,064	3,308,620	(1,141,444)	(25.65)	1,808,621
Total Number of Employees	3.50	5.00	5.00	0.00	0.00	
SOURCE OF FUNDS:						
State General Fund - Transfer	1,504,002	2,808,621	3,308,620	499,999	17.80	1,808,621
Agricultural and Conservation Development Commission Fund - Reversion Reappropriated	0	1,641,443	0	(1,641,443)	(100.00)	0
Total Funds	1,504,002	4,450,064	3,308,620	(1,141,444)	(25.65)	1,808,621

AGENCY DESCRIPTION: Administers, coordinates and disburses cost-share grant appropriations through the State Committee Office, as provided by Act No. 86-426, for the financing of soil conservation, water quality improvement, and improved forestry. Encourages the restoration and conservation of soil resources in Alabama.

ALABAMA AGRICULTURAL MUSEUM BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	11,610	11,610	11,610	0	0.00	11,610
RECEIPTS:						
State Funds:						
State General Fund	203,871	459,752	450,000	(9,752)	(2.12)	214,406
State General Fund - COLA	1,730	1,781	0	(1,781)	(100.00)	0
State General Fund - SEIB Increase	564	336	0	(336)	(100.00)	0
State General Fund - Inflationary Increase	3,587	2,537	0	(2,537)	(100.00)	0
State General Fund - Reversion Reappropriated	240,086	162,506	0	(162,506)	(100.00)	0
TOTAL RECEIPTS	449,838	626,912	450,000	(176,912)	(28.22)	214,406
TOTAL AVAILABLE	461,448	638,522	461,610	(176,912)	(27.71)	226,016
LESS: EXPENDITURES	287,332	626,912	450,000	(176,912)	(28.22)	214,406
REVERSION TO STATE GENERAL FUND	162,506	0	0	0	.....	0
Balance Unencumbered	11,610	11,610	11,610	0	0.00	11,610
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
CAPITAL OUTLAY PROGRAM						
Historical Appreciation Function	160,000	0	0	0	.....
	160,000	0	0	0	.....
AGRICULTURAL PROMOTIONAL PROGRAM						
Historical Appreciation Function	127,332	626,912	450,000	(176,912)	(28.22)	
TOTAL	127,332	626,912	450,000	(176,912)	(28.22)	
TOTAL EXPENDITURES	287,332	626,912	450,000	(176,912)	(28.22)	214,406
ALABAMA AGRICULTURAL MUSEUM BOARD SUMMARY						
Personnel Costs	75,920	89,348	91,356	2,008	2.25	
Employee Benefits	29,000	38,000	38,000	0	0.00	
Travel - In-State	0	15,000	15,000	0	0.00	
Travel - Out of State	0	3,000	3,000	0	0.00	
Repairs and Maintenance	498	35,000	20,000	(15,000)	(42.86)	
Rentals and Leases	9,900	9,900	9,900	0	0.00	
Utilities and Communication	4,802	26,000	26,000	0	0.00	
Professional Fees and Services	3,302	12,000	12,000	0	0.00	
Supplies/Materials/Operating Expenses	3,910	16,000	16,000	0	0.00	
Capital Outlay	160,000	382,664	218,744	(163,920)	(42.84)	
TOTAL EXPENDITURES	287,332	626,912	450,000	(176,912)	(28.22)	214,406
Total Number of Employees	2.00	3.00	3.00	0.00	0.00	
SOURCE OF FUNDS:						
State General Fund	287,332	626,912	450,000	(176,912)	(28.22)	214,406
Total Funds	287,332	626,912	450,000	(176,912)	(28.22)	214,406

AGENCY DESCRIPTION: Collects, preserves, and interprets information and materials relating to the history of agriculture in Alabama.

DEPARTMENT OF AGRICULTURE AND INDUSTRIES

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	14,255,002	7,257,013	20,578,158	13,321,145	183.56	20,578,158
Investments Balance Brought Forward	36,932,868	35,525,613	20,000,000	(15,525,613)	(43.70)	20,000,000
RECEIPTS:						
State Funds:						
Farmers' Market Authority Fund	1,458,607	1,500,000	1,500,000	0	0.00	1,500,000
Agricultural Fund	31,086,935	34,000,000	42,800,000	8,800,000	25.88	42,800,000
Shipping Point Inspection Fund	5,747,098	8,470,670	8,470,670	0	0.00	8,470,670
Petroleum	8,470	0	0	0	.....	0
Egg Inspection Fund	0	25,000	25,000	0	0.00	25,000
State General Fund	18,072,233	20,799,246	11,920,790	(8,878,456)	(42.69)	19,791,438
State General Fund - Supplemental Appropriation	1,500,000	0	0	0	.....	0
State General Fund - COLA	140,784	184,967	0	(184,967)	(100.00)	0
State General Fund - SEIB Increase	60,348	44,688	0	(44,688)	(100.00)	0
State General Fund - Reversion Reappropriated	89,830	0	0	0	.....	0
Education Trust Fund	400,000	550,000	600,000	50,000	9.09	600,000
Education Trust Fund - Reversion Reappropriated	0	278,097	0	(278,097)	(100.00)	0
Education Trust Fund - Supplemental Appropriation	250,000	0	0	0	.....	0
TOTAL RECEIPTS	58,814,305	65,852,668	65,316,460	(536,208)	(0.81)	73,187,108
TOTAL AVAILABLE	110,002,175	108,635,294	105,894,618	(2,740,676)	(2.52)	113,765,266
LESS: EXPENDITURES	68,144,836	83,120,880	75,546,540	(7,574,340)	(9.11)	83,417,188
TRANSFER TO AGRICULTURAL MUSEUM BOARD	203,871	461,869	0	(461,869)	(100.00)	209,752
REVERSION TO EDUCATION TRUST FUND	278,097	0	0	0	.....	0
INVESTMENT ADJUSTMENT	(1,407,255)	(15,525,613)	(10,000,000)			
Investments Balance	35,525,613	20,000,000	10,000,000	(10,000,000)	(50.00)	10,000,000
Balance Unencumbered	7,257,013	20,578,158	30,348,078	9,769,920	47.48	20,138,326
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
AGRICULTURAL DEVELOPMENT SERVICES PROGRAM						
Marketing and Promotional Services Function	11,172,263	18,190,827	17,962,730	(228,097)	(1.25)	
TOTAL	11,172,263	18,190,827	17,962,730	(228,097)	(1.25)	
CAPITAL OUTLAY PROGRAM						
Animal Health Function	2,400,000	0	0	0	.....
TOTAL	2,400,000	0	0	0	.....
AGRICULTURAL INSPECTION SERVICES PROGRAM						
Plant Industries/Agriculture Chemistry Function	11,522,776	14,852,102	14,852,101	(1)	0.00	
Meat Inspection Function	9,982,062	11,721,222	12,021,222	300,000	2.56	
Animal Health Function	1,439	0	0	0	.....
TOTAL	21,506,277	26,573,324	26,873,323	299,999	1.13	
LABORATORY ANALYSIS AND DISEASE CONTROL PROGRAM						
Animal Health Function	15,054,205	16,229,400	17,229,400	1,000,000	6.16	
Executive Administrative Function	30	0	0	0	.....
TOTAL	15,054,235	16,229,400	17,229,400	1,000,000	6.16	

DEPARTMENT OF AGRICULTURE AND INDUSTRIES

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
ADMINISTRATIVE SERVICES PROGRAM						
Executive Administration Function	18,012,061	22,127,329	13,481,087	(8,646,242)	(39.07)	
TOTAL	18,012,061	22,127,329	13,481,087	(8,646,242)	(39.07)	
TOTAL EXPENDITURES	68,144,836	83,120,880	75,546,540	(7,574,340)	(9.11)	83,417,188

DEPARTMENT OF AGRICULTURE AND INDUSTRIES SUMMARY

Personnel Costs	21,059,882	26,925,593	27,125,593	200,000	0.74	
Employee Benefits	8,484,132	11,732,792	12,032,792	300,000	2.56	
Travel - In-State	1,192,216	1,490,000	1,490,000	0	0.00	
Travel - Out-of-State	320,624	340,000	340,000	0	0.00	
Repairs and Maintenance	770,785	995,000	1,095,000	100,000	10.05	
Rentals and Leases	975,719	2,111,000	2,111,000	0	0.00	
Utilities and Communication	1,259,362	1,405,000	1,405,000	0	0.00	
Professional Fees and Services	2,879,191	3,589,653	3,614,653	25,000	0.70	
Supplies/Materials/Operating Expenses	4,877,096	5,057,534	5,328,345	270,811	5.35	
Transportation Equipment Operations	822,512	1,196,300	1,196,300	0	0.00	
Grants and Benefits	18,453,575	23,589,472	14,740,764	(8,848,708)	(37.51)	
Capital Outlay	2,400,000	301,443	0	(301,443)	(100.00)	
Transportation Equipment Purchases	1,106,426	2,024,593	2,024,593	0	0.00	
Other Equipment Purchases	3,543,316	2,362,500	3,042,500	680,000	28.78	
TOTAL EXPENDITURES	68,144,836	83,120,880	75,546,540	(7,574,340)	(9.11)	83,417,188
Total Number of Employees	374.10	371.09	419.09	48.00	12.93	

SOURCE OF FUNDS:

State General Fund	19,659,324	20,567,032	11,920,790	(8,646,242)	(42.04)	19,791,438
Shipping Point Inspection Fund	6,821,356	8,470,670	8,470,670	0	0.00	8,470,670
Agricultural Fund	39,792,253	51,730,081	53,030,080	1,299,999	2.51	53,030,080
Egg Inspection Fund	0	25,000	25,000	0	0.00	25,000
Farmers Market Authority Fund	1,500,000	1,500,000	1,500,000	0	0.00	1,500,000
Education Trust Fund	371,903	828,097	600,000	(228,097)	(27.54)	600,000
Total Funds	68,144,836	83,120,880	75,546,540	(7,574,340)	(9.11)	83,417,188

AGENCY DESCRIPTION: Agricultural Inspection Services: Administers and coordinates the four areas of inspection--biological, animal, agricultural, chemistry, and facilities and issues registrations, permits and licenses. Laboratory Analysis and Disease Control: Examines animals and specimens, offers diagnostic services, and analyzes agricultural commodity samples. Agricultural Development Services: Collects and disseminates unbiased market information, provides live grading services for cattle and hogs, and develops and promotes agricultural industry.

ALABAMA TRUST FUND

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	0	0	0	0	.....	0
RECEIPTS:						
State Funds:						
State General Fund	10,265	18,365	21,365	3,000	16.34	21,365
State General Fund - Inflationary Increase	1,707	1,448	0	(1,448)	(100.00)	0
State General Fund - Reversion Reappropriated	401	0	0	0	.....	0
TOTAL RECEIPTS	12,373	19,813	21,365	1,552	7.83	21,365
TOTAL AVAILABLE	12,373	19,813	21,365	1,552	7.83	21,365
LESS: EXPENDITURES	12,373	19,813	21,365	1,552	7.83	21,365
Balance Unencumbered	0	0	0	0	.....	0
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
FISCAL MANAGEMENT PROGRAM						
Alabama Trust Fund Administration Function	12,373	19,813	21,365	1,552	7.83	
TOTAL	12,373	19,813	21,365	1,552	7.83	
TOTAL EXPENDITURES	12,373	19,813	21,365	1,552	7.83	21,365
ALABAMA TRUST FUND SUMMARY						
Travel - In-State	436	3,065	3,065	0	0.00	
Utilities and Communication	300	300	300	0	0.00	
Professional Fees and Services	9,637	14,448	16,000	1,552	10.74	
Supplies/Materials/Operating Expenses	2,000	2,000	2,000	0	0.00	
TOTAL EXPENDITURES	12,373	19,813	21,365	1,552	7.83	21,365
Total Number of Employees	0.00	0.00	0.00	0.00	.....
SOURCE OF FUNDS:						
State General Fund	12,373	19,813	21,365	1,552	7.83	21,365
Total Funds	12,373	19,813	21,365	1,552	7.83	21,365

ALCOHOLIC BEVERAGE CONTROL BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	12,754,717	11,782,711	6,744,732	(5,037,979)	(42.76)	6,744,732
RECEIPTS:						
State Funds:						
ABC Stores Allotted Account	14,377,993	137,253,592	158,704,310	21,450,718	15.63	158,704,310
Transfer from ABC Stores Fund	100,000,000	0	0	0	.....	0
Children First Trust Fund	481,817	426,500	426,500	0	0.00	426,500
TOTAL RECEIPTS	114,859,810	137,680,092	159,130,810	21,450,718	15.58	159,130,810
TOTAL AVAILABLE	127,614,527	149,462,803	165,875,542	16,412,739	10.98	165,875,542
LESS: EXPENDITURES	115,831,816	142,718,071	158,049,698	15,331,627	10.74	158,049,698
Balance Unencumbered	11,782,711	6,744,732	7,825,844	1,081,112	16.03	7,825,844
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
ALCOHOLIC BEVERAGE MANAGEMENT PROGRAM						
Warehousing Function	9,281,056	16,408,685	27,874,967	11,466,282	69.88	
ABC Stores Function	78,043,138	84,008,157	85,290,049	1,281,892	1.53	
Wholesale Division Function	2,684,158	3,585,802	3,966,776	380,974	10.62	
Real Estate Division Function	470,191	873,536	1,180,520	306,984	35.14	
TOTAL	90,478,543	104,876,180	118,312,312	13,436,132	12.81	
LICENSING, REGULATION AND ENFORCEMENT PROGRAM						
Auditing Function	2,997,981	4,346,263	4,364,362	18,099	0.42	
Licensing and Compliance Function	7,365,786	9,838,133	10,063,923	225,790	2.30	
TOTAL	10,363,767	14,184,396	14,428,285	243,889	1.72	
ADMINISTRATIVE SERVICES PROGRAM						
Accounting Function	2,488,570	3,166,878	3,355,032	188,154	5.94	
Personnel Function	1,645,816	1,994,115	2,243,001	248,886	12.48	
Agency Administration Function	4,006,007	4,831,289	4,820,848	(10,441)	(0.22)	
Information Systems Function	6,849,113	13,665,213	14,890,220	1,225,007	8.96	
TOTAL	14,989,506	23,657,495	25,309,101	1,651,606	6.98	
TOTAL EXPENDITURES	115,831,816	142,718,071	158,049,698	15,331,627	10.74	158,049,698
ALCOHOLIC BEVERAGE CONTROL BOARD SUMMARY						
Personnel Costs	43,354,411	51,422,596	53,977,595	2,554,999	4.97	
Employee Benefits	20,914,397	25,211,335	26,699,903	1,488,568	5.90	
Travel - In-State	694,878	747,500	862,500	115,000	15.38	
Travel - Out-of-State	111,534	186,500	181,500	(5,000)	(2.68)	
Repairs and Maintenance	914,382	1,249,500	1,014,500	(235,000)	(18.81)	
Rentals and Leases	16,115,648	18,395,000	27,370,000	8,975,000	48.79	
Utilities and Communication	3,455,988	3,907,500	3,907,500	0	0.00	
Professional Fees and Services	17,443,977	20,380,900	17,932,500	(2,448,400)	(12.01)	
Supplies/Materials/Operating Expenses	6,869,263	7,829,928	7,515,000	(314,928)	(4.02)	

ALCOHOLIC BEVERAGE CONTROL BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Transportation Equipment Operations	526,870	732,500	895,000	162,500	22.18	
Grants and Benefits	106,181	3,700	3,700	0	0.00	
Capital Outlay	1,385,418	8,500,000	10,500,000	2,000,000	23.53	
Transportation Equipment Purchases	478,194	581,985	1,740,000	1,158,015	198.98	
Other Equipment Purchases	3,460,675	3,569,127	5,450,000	1,880,873	52.70	
TOTAL EXPENDITURES	115,831,816	142,718,071	158,049,698	15,331,627	10.74	158,049,698
Total Number of Employees	967.50	1,056.00	1,066.00	10.00	0.95	
SOURCE OF FUNDS:						
ABC Stores Fund	115,349,999	142,291,571	157,623,198	15,331,627	10.77	157,623,198
Children First Trust Fund	481,817	426,500	426,500	0	0.00	426,500
Total Funds	115,831,816	142,718,071	158,049,698	15,331,627	10.74	158,049,698

AGENCY DESCRIPTION: Product Management: Manages the flow of liquor after manufacture through retail/wholesale sales. Enforcement: Regulates and controls the sale and distribution of alcoholic beverages and tobacco. Administration Services provides auditing, accounting, administration, personnel, and other support services and determines policy.

AMERICAN LEGION AND AUXILIARY SCHOLARSHIPS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	0	0	0	0	.....	0
RECEIPTS:						
State Funds:						
Education Trust Fund	112,500	112,500	112,500	0	0.00	112,500
TOTAL RECEIPTS	112,500	112,500	112,500	0	0.00	112,500
TOTAL AVAILABLE	112,500	112,500	112,500	0	0.00	112,500
LESS: EXPENDITURES	112,500	112,500	112,500	0	0.00	112,500
Balance Unencumbered	0	0	0	0	.....	0

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

FINANCIAL ASSISTANCE PROGRAM

Other Financial Assistance Function	112,500	112,500	112,500	0	0.00	
TOTAL	112,500	112,500	112,500	0	0.00	
TOTAL EXPENDITURES	112,500	112,500	112,500	0	0.00	112,500

AMERICAN LEGION AND AUXILIARY SCHOLARSHIPS SUMMARY

Grants and Benefits	112,500	112,500	112,500	0	0.00	
TOTAL EXPENDITURES	112,500	112,500	112,500	0	0.00	112,500
Total Number of Employees	0.00	0.00	0.00	0.00	.....

SOURCE OF FUNDS:

Education Trust Fund	112,500	112,500	112,500	0	0.00	112,500
Total Funds	112,500	112,500	112,500	0	0.00	112,500

AGENCY DESCRIPTION: Supplies needed funds to provide not more than one hundred fifty scholarships (\$750 each) for children of Alabama veterans of all wars who are in need. Selects children from applications submitted showing their parent's service record (honorable discharge), student's school record, and character witnesses (3) for the student. Awards money which aids students in the purchase of books and pays part of their fees for a state-supported college or university of their choice. Carefully considers by scholarship committees all applications and selects those most qualified and in most need of financial assistance. (Alabama Code Sections 16-31-1 through 16-31-4.)

BOARD FOR REGISTRATION OF ARCHITECTS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	661,789	746,320	682,870	(63,450)	(8.50)	682,870
RECEIPTS:						
State Funds:						
Renewals and Fees	565,584	570,000	575,000	5,000	0.88	575,000
TOTAL RECEIPTS	565,584	570,000	575,000	5,000	0.88	575,000
TOTAL AVAILABLE	1,227,373	1,316,320	1,257,870	(58,450)	(4.44)	1,257,870
LESS: EXPENDITURES	481,053	633,450	683,740	50,290	7.94	683,740
Balance Unencumbered	746,320	682,870	574,130	(108,740)	(15.92)	574,130

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Licensing and Regulation of Architects Function	481,053	633,450	683,740	50,290	7.94	
TOTAL	481,053	633,450	683,740	50,290	7.94	
TOTAL EXPENDITURES	481,053	633,450	683,740	50,290	7.94	683,740

BOARD FOR REGISTRATION OF ARCHITECTS SUMMARY

Personnel Costs	161,974	265,650	276,105	10,455	3.94	
Employee Benefits	64,994	100,000	114,835	14,835	14.84	
Travel - In-State	5,788	25,000	25,000	0	0.00	
Travel - Out-of-State	9,952	25,000	25,000	0	0.00	
Repairs and Maintenance	1,169	1,800	1,800	0	0.00	
Rentals and Leases	53,849	57,000	57,000	0	0.00	
Utilities and Communication	9,374	11,000	11,000	0	0.00	
Professional Fees and Services	44,000	40,000	70,000	30,000	75.00	
Supplies/Materials/Operating Expenses	23,871	26,000	31,000	5,000	19.23	
Transportation Equipment Operations	2,500	5,000	5,000	0	0.00	
Grants and Benefits	84,000	67,000	67,000	0	0.00	
Other Equipment Purchases	19,582	10,000	0	(10,000)	(100.00)	
TOTAL EXPENDITURES	481,053	633,450	683,740	50,290	7.94	683,740
Total Number of Employees	3.50	3.50	3.50	0.00	0.00	

SOURCE OF FUNDS:

Board for Registration of Architects Fund	481,053	633,450	683,740	50,290	7.94	683,740
Total Funds	481,053	633,450	683,740	50,290	7.94	683,740

AGENCY DESCRIPTION: Registers individuals by examination or reciprocity in accordance with the criteria established by the Board and the National Council of Architectural Registration Boards (NCARB); Regulates architects through law changes, investigations of alleged violations, and education of public officials and architects through publication of a newsletter and an annual roster (which contains the law, rules and regulations, and code for professional conduct).

DEPARTMENT OF ARCHIVES AND HISTORY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	769,430	746,639	0	(746,639)	(100.00)	0
RECEIPTS:						
Federal Funds:						
Federal Grants	0	100,000	100,000	0	0.00	100,000
Memorial Fund	3,050	14,500	17,550	3,050	21.03	17,550
State Funds:						
State General Fund	2,062,750	2,818,107	3,214,804	396,697	14.08	3,014,804
State General Fund - Inflationary Increase	204,115	196,697	0	(196,697)	(100.00)	0
Education Trust Fund	7,703,423	7,806,423	8,207,688	401,265	5.14	7,806,423
Education Trust Fund - Reversion Reappropriated	8,164,065	6,596,416	0	(6,596,416)	(100.00)	0
Stonewall Jackson Memorial Fund	0	109,844	109,844	0	0.00	109,844
Archives Services Fund	348,641	850,000	850,000	0	0.00	850,000
Archives Historical Collections Fund	0	427	427	0	0.00	427
TOTAL RECEIPTS	18,486,044	18,492,414	12,500,313	(5,992,101)	(32.40)	11,899,048
TOTAL AVAILABLE	19,255,474	19,239,053	12,500,313	(6,738,740)	(35.03)	11,899,048
LESS: EXPENDITURES	11,912,419	19,239,053	12,500,313	(6,738,740)	(35.03)	11,899,048
REVERSION TO EDUCATION TRUST FUND	6,596,416	0	0	0	.....	0
Balance Unencumbered	746,639	0	0	0	.....	0
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
HISTORICAL RESOURCES MANAGEMENT PROGRAM						
Historical Appreciation Function	11,912,419	19,239,053	12,500,313	(6,738,740)	(35.03)	
TOTAL	11,912,419	19,239,053	12,500,313	(6,738,740)	(35.03)	
TOTAL EXPENDITURES	11,912,419	19,239,053	12,500,313	(6,738,740)	(35.03)	11,899,048
DEPARTMENT OF ARCHIVES AND HISTORY SUMMARY						
Personnel Costs	3,977,023	4,388,302	4,552,638	164,336	3.74	
Employee Benefits	1,643,529	1,815,000	1,918,600	103,600	5.71	
Travel - In-State	28,630	30,000	40,000	10,000	33.33	
Travel - Out-of-State	39,500	30,000	50,000	20,000	66.67	
Repairs and Maintenance	13,702	75,500	75,500	0	0.00	
Rentals and Leases	2,650,120	3,173,132	3,174,479	1,347	0.04	
Utilities and Communication	206,457	280,700	280,700	0	0.00	
Professional Fees and Services	1,120,058	7,264,218	670,902	(6,593,316)	(90.76)	
Supplies/Materials/Operating Expenses	372,787	1,773,928	919,377	(854,551)	(48.17)	
Transportation Equipment Operations	7,820	8,000	8,000	0	0.00	
Grants and Benefits	138,677	130,565	240,409	109,844	84.13	
Capital Outlay	1,494,586	142,580	142,580	0	0.00	
Other Equipment Purchases	219,530	127,128	427,128	300,000	235.98	
TOTAL EXPENDITURES	11,912,419	19,239,053	12,500,313	(6,738,740)	(35.03)	11,899,048

DEPARTMENT OF ARCHIVES AND HISTORY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Total Number of Employees	90.00	88.00	87.00	(1.00)	(1.14)	
SOURCE OF FUNDS:						
State General Fund	2,266,865	3,014,804	3,214,804	200,000	6.63	3,014,804
Education Trust Fund	9,271,072	14,402,839	8,207,688	(6,195,151)	(43.01)	7,806,423
Memorial Funds	0	14,500	17,550	3,050	21.03	17,550
Federal Grants	0	100,000	100,000	0	0.00	100,000
Archives Historical Collections Fund	0	427	427	0	0.00	427
Archives Services Fund	374,482	850,000	850,000	0	0.00	850,000
Stonewall Jackson Memorial Fund	0	109,844	109,844	0	0.00	109,844
Memorial Funds - Reversion Reappropriated	0	16,550	0	(16,550)	(100.00)	0
Archives Historical Collections Fund - Reversion Reappropriated	0	427	0	(427)	(100.00)	0
Archival Service Fund - Reversion Reappropriated	0	729,662	0	(729,662)	(100.00)	0
Total Funds	11,912,419	19,239,053	12,500,313	(6,738,740)	(35.03)	11,899,048

AGENCY DESCRIPTION: Ensures the preservation of Alabama's historical documentation and promotes a better understanding of Alabama's history.

STATE COUNCIL ON THE ARTS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	30,819	30,819	30,819	0	0.00	30,819
RECEIPTS:						
Federal and Local Funds:						
Federal Funds - NEA	969,625	974,215	1,100,000	125,785	12.91	1,100,000
State Funds:						
Education Trust Fund	7,806,197	8,158,074	12,389,602	4,231,528	51.87	8,308,074
Education Trust Fund - Supplemental Appropriation	3,703,000	0	0	0	.....	0
Education Trust Fund - Reversion Reappropriated	45,566	2,669,294	0	(2,669,294)	(100.00)	0
TOTAL RECEIPTS	12,524,388	11,801,583	13,489,602	1,688,019	14.30	9,408,074
TOTAL AVAILABLE	12,555,207	11,832,402	13,520,421	1,688,019	14.27	9,438,893
LESS: EXPENDITURES	9,855,094	11,801,583	13,489,602	1,688,019	14.30	9,408,074
REVERSION TO EDUCATION TRUST FUND	2,669,294	0	0	0	.....	0
Balance Unencumbered	30,819	30,819	30,819	0	0.00	30,819
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
FINE ARTS PROGRAM						
Fine Arts Administration Function	9,855,094	11,801,583	13,489,602	1,688,019	14.30	
TOTAL	9,855,094	11,801,583	13,489,602	1,688,019	14.30	
TOTAL EXPENDITURES	9,855,094	11,801,583	13,489,602	1,688,019	14.30	9,408,074
STATE COUNCIL ON THE ARTS SUMMARY						
Personnel Costs	1,061,292	1,155,070	1,191,657	36,587	3.17	
Employee Benefits	445,263	473,792	500,945	27,153	5.73	
Travel - In-State	43,269	50,000	50,000	0	0.00	
Travel - Out-of-State	14,497	40,000	18,000	(22,000)	(55.00)	
Repairs and Maintenance	5,649	5,000	7,000	2,000	40.00	
Rentals and Leases	365,926	325,000	330,000	5,000	1.54	
Utilities and Communication	22,741	27,000	27,000	0	0.00	
Professional Fees and Services	97,370	100,000	180,000	80,000	80.00	
Supplies/Materials/Operating Expenses	41,640	43,000	40,000	(3,000)	(6.98)	
Transportation Equipment Operations	4,374	7,000	5,000	(2,000)	(28.57)	
Grants and Benefits	7,731,668	9,438,896	11,100,000	1,661,104	17.60	
Other Equipment Purchases	21,405	136,825	40,000	(96,825)	(70.77)	
TOTAL EXPENDITURES	9,855,094	11,801,583	13,489,602	1,688,019	14.30	9,408,074
Total Number of Employees	21.00	20.00	20.00	0.00	0.00	
SOURCE OF FUNDS:						
Education Trust Fund	8,885,469	10,827,368	12,389,602	1,562,234	14.43	8,308,074

STATE COUNCIL ON THE ARTS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Federal Funds - NEA	969,625	974,215	1,100,000	125,785	12.91	1,100,000
Total Funds	9,855,094	11,801,583	13,489,602	1,688,019	14.30	9,408,074

AGENCY DESCRIPTION: Supports and encourages Alabama artists so as to stimulate an environment where the general public appreciates and participates in the arts. Promotes the arts and related cultural resources, which has a positive impact on economic development, tourism, education, community development, urban revitalization, and basic quality of life.

BOARD OF EXAMINERS OF ASSISTED LIVING ADMINISTRATORS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	339,343	283,296	283,296	0	0.00	283,296
RECEIPTS:						
State Funds:						
Licensure and Renewal Fees	101,775	180,650	180,650	0	0.00	180,650
TOTAL RECEIPTS	101,775	180,650	180,650	0	0.00	180,650
TOTAL AVAILABLE	441,118	463,946	463,946	0	0.00	463,946
LESS: EXPENDITURES	157,822	180,650	180,650	0	0.00	180,650
Balance Unencumbered	283,296	283,296	283,296	0	0.00	283,296

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Licensing and Regulation - Assisted Living						
Administrators Function	157,822	180,650	180,650	0	0.00	
TOTAL	157,822	180,650	180,650	0	0.00	
TOTAL EXPENDITURES	157,822	180,650	180,650	0	0.00	180,650

BOARD OF EXAMINERS OF ASSISTED LIVING ADMINISTRATORS SUMMARY

Personnel Costs	1,875	3,000	3,000	0	0.00	
Employee Benefits	143	500	500	0	0.00	
Travel - In-State	3,408	6,000	6,000	0	0.00	
Repairs and Maintenance	600	1,001	1,001	0	0.00	
Rentals and Leases	600	1,001	1,001	0	0.00	
Utilities and Communication	3,947	4,000	4,000	0	0.00	
Professional Fees and Services	143,174	160,400	160,400	0	0.00	
Supplies/Materials/Operating Expenses	4,075	4,748	4,748	0	0.00	
TOTAL EXPENDITURES	157,822	180,650	180,650	0	0.00	180,650
Total Number of Employees	0.50	0.50	0.50	0.00	0.00	

SOURCE OF FUNDS:

Board of Assisted Living Administrators Fund	157,822	180,650	180,650	0	0.00	180,650
Total Funds	157,822	180,650	180,650	0	0.00	180,650

AGENCY DESCRIPTION: Administers the licensing and regulation of assisted living administrators in Alabama.

ALABAMA ATHLETIC AGENT REGULATORY COMMISSION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	73,658	73,689	73,689	0	0.00	73,689
RECEIPTS:						
State Funds:						
Athlete Agents Application Fees	16,335	20,000	20,000	0	0.00	20,000
TOTAL RECEIPTS	16,335	20,000	20,000	0	0.00	20,000
TOTAL AVAILABLE	89,993	93,689	93,689	0	0.00	93,689
LESS: EXPENDITURES	16,304	20,000	20,000	0	0.00	20,000
Balance Unencumbered	73,689	73,689	73,689	0	0.00	73,689

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Athlete Agents Regulatory Commission Function	16,304	20,000	20,000	0	0.00	
TOTAL	16,304	20,000	20,000	0	0.00	
TOTAL EXPENDITURES	16,304	20,000	20,000	0	0.00	20,000

ALABAMA ATHLETE AGENT REGULATORY COMMISSION SUMMARY

Travel - In State	4,929	8,000	8,000	0	0.00	
Professional Fees and Services	1,375	5,000	5,000	0	0.00	
Supplies/Materials/Operating Expenses	10,000	7,000	7,000	0	0.00	
TOTAL EXPENDITURES	16,304	20,000	20,000	0	0.00	20,000
Total Number of Employees	0.00	0.00	0.00	0.00	.....

SOURCE OF FUNDS:

Athlete Agents Regulatory Commission Fund	16,304	20,000	20,000	0	0.00	20,000
Total Funds	16,304	20,000	20,000	0	0.00	20,000

AGENCY DESCRIPTION: Regulates those persons representing themselves as athlete agents by requiring those persons to be registered with the commission. Accepts applications from prospective athletic agents, evaluates such application, and grants proper annual registration as approved. Requires each agent to maintain a surety bond. Revokes or suspends registrations if necessary.

ALABAMA ATHLETIC COMMISSION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	41,069	58,269	58,269	0	0.00	58,269
RECEIPTS:						
State Funds:						
Licensing/Regulatory/Enforcement Fees	155,867	275,000	275,000	0	0.00	275,000
TOTAL RECEIPTS	155,867	275,000	275,000	0	0.00	275,000
TOTAL AVAILABLE	196,936	333,269	333,269	0	0.00	333,269
LESS: EXPENDITURES	138,667	275,000	275,000	0	0.00	275,000
Balance Unencumbered	58,269	58,269	58,269	0	0.00	58,269

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

LICENSING, REGULATION, AND ENFORCEMENT PROGRAM

Alabama Boxing Commission Function	138,667	275,000	275,000	0	0.00	
TOTAL	138,667	275,000	275,000	0	0.00	
TOTAL EXPENDITURES	138,667	275,000	275,000	0	0.00	275,000

ALABAMA ATHLETIC COMMISSION SUMMARY

Travel - In-State	4,717	40,000	40,000	0	0.00	
Travel - Out-of-State	0	30,000	30,000	0	0.00	
Utilities and Communication	1	2,000	2,000	0	0.00	
Professional Fees and Services	131,803	195,000	195,000	0	0.00	
Supplies/Materials/Operating Expenses	2,146	8,000	8,000	0	0.00	
TOTAL EXPENDITURES	138,667	275,000	275,000	0	0.00	275,000
Total Number of Employees	0.00	0.00	0.00	0.00	.....

SOURCE OF FUNDS:

Alabama Athletic Commission Fund	138,667	275,000	275,000	0	0.00	275,000
Total Funds	138,667	275,000	275,000	0	0.00	275,000

AGENCY DESCRIPTION: The Alabama Athletic Commission licenses the participants and the promotion or holding of each professional match, contest, or exhibition of boxing or mixed martial arts promoted or held within the state. The Commission also directs, manages, controls, and supervises all professional matches, contests, or exhibitions of boxing or mixed martial arts.

ALABAMA BOARD OF ATHLETIC TRAINERS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	294,910	227,303	227,303	0	0.00	227,303
RECEIPTS:						
State Funds:						
Occupational and Licensing Fees	72,450	150,000	150,000	0	0.00	150,000
TOTAL RECEIPTS	72,450	150,000	150,000	0	0.00	150,000
TOTAL AVAILABLE	367,360	377,303	377,303	0	0.00	377,303
LESS: EXPENDITURES	140,057	150,000	150,000	0	0.00	150,000
Balance Unencumbered	227,303	227,303	227,303	0	0.00	227,303

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Licensing and Regulation Function	140,057	150,000	150,000	0	0.00	
TOTAL	140,057	150,000	150,000	0	0.00	
TOTAL EXPENDITURES	140,057	150,000	150,000	0	0.00	150,000

ALABAMA BOARD OF ATHLETIC TRAINERS SUMMARY

Personnel Costs	6,300	8,000	8,000	0	0.00	
Employee Benefits	494	2,000	2,000	0	0.00	
Travel - In-State	11,925	12,000	12,000	0	0.00	
Travel - Out of State	0	1,000	1,000	0	0.00	
Utilities and Communication	860	2,000	2,000	0	0.00	
Professional Fees and Services	67,461	70,000	70,000	0	0.00	
Supplies/Materials/Operating Expenses	3,017	5,000	5,000	0	0.00	
Grants and Benefits	50,000	50,000	50,000	0	0.00	
TOTAL EXPENDITURES	140,057	150,000	150,000	0	0.00	150,000
Total Number of Employees	0.00	0.00	0.00	0.00	.....

SOURCE OF FUNDS:

Athletic Trainers Fund	140,057	150,000	150,000	0	0.00	150,000
Total Funds	140,057	150,000	150,000	0	0.00	150,000

AGENCY DESCRIPTION: Provides for the regulation and licensure of athletic trainers and prescribes certain continuing educational requirements for athletic trainers in the state of Alabama.

OFFICE OF THE ATTORNEY GENERAL

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	54,879,705	54,769,734	42,450,143	(12,319,591)	(22.49)	42,450,143
RECEIPTS:						
Federal and Local Funds:						
Federal Funds	1,383,295	1,250,000	1,250,000	0	0.00	1,250,000
Miscellaneous Funds	1,744,852	1,570,000	1,570,000	0	0.00	1,570,000
State Funds:						
State General Fund	13,235,837	13,769,824	13,488,888	(280,936)	(2.04)	14,038,888
State General Fund - SEIB Increase	50,760	29,568	0	(29,568)	(100.00)	0
State General Fund - COLA	208,227	219,593	0	(219,593)	(100.00)	0
State General Fund - Supplemental Appropriation	0	0	0	0	.....	0
State General Fund - Conditional Appropriation	5,814,829	0	0	0	.....	0
State General Fund - Inflationary Increase	0	19,903	0	(19,903)	(100.00)	0
Attorney General Litigation Support Fund	11,629,245	4,400,000	4,400,000	0	0.00	4,400,000
TOTAL RECEIPTS	34,067,045	21,258,888	20,708,888	(550,000)	(2.59)	21,258,888
TOTAL AVAILABLE	88,946,750	76,028,622	63,159,031	(12,869,591)	(16.93)	63,709,031
LESS: EXPENDITURES	34,177,016	33,578,479	34,691,579	1,113,100	3.31	35,241,579
Balance Unencumbered	54,769,734	42,450,143	28,467,452	(13,982,691)	(32.94)	28,467,452
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
LEGAL ADVICE AND LEGAL SERVICES PROGRAM						
Professional Services Function	32,110,582	30,680,455	32,051,035	1,370,580	4.47	
Opioid Abatement Function	86,874	394,880	0	(394,880)	(100.00)	
TOTAL	32,197,456	31,075,335	32,051,035	975,700	3.14	
FAIR MARKETING PRACTICES PROGRAM						
Consumer Protection Function	1,979,560	2,503,144	2,640,544	137,400	5.49	
TOTAL	1,979,560	2,503,144	2,640,544	137,400	5.49	
TOTAL EXPENDITURES	34,177,016	33,578,479	34,691,579	1,113,100	3.31	35,241,579
OFFICE OF THE ATTORNEY GENERAL SUMMARY						
Personnel Costs	15,788,939	19,525,686	20,809,195	1,283,509	6.57	
Employee Benefits	5,830,317	7,131,145	7,818,742	687,597	9.64	
Travel - In-State	210,689	233,600	233,600	0	0.00	
Travel - Out-of-State	99,752	146,000	146,000	0	0.00	
Repairs and Maintenance	46,205	35,000	35,000	0	0.00	
Rentals and Leases	1,450,522	1,976,478	1,976,478	0	0.00	
Utilities and Communication	332,024	358,025	358,025	0	0.00	
Professional Fees and Services	8,058,778	1,324,174	1,324,174	0	0.00	
Supplies/Materials/Operating Expenses	1,054,778	962,865	962,865	0	0.00	
Transportation Equipment Operations	186,825	225,700	225,700	0	0.00	
Grants and Benefits	275,000	858,006	0	(858,006)	(100.00)	
Transportation Equipment Purchases	450,555	367,200	367,200	0	0.00	
Other Equipment Purchases	392,632	434,600	434,600	0	0.00	
TOTAL EXPENDITURES	34,177,016	33,578,479	34,691,579	1,113,100	3.31	35,241,579

OFFICE OF THE ATTORNEY GENERAL

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Total Number of Employees	159.94	178.00	178.00	0.00	0.00	
SOURCE OF FUNDS:						
State General Fund	19,309,653	14,038,888	13,488,888	(550,000)	(3.92)	14,038,888
Miscellaneous Funds	1,272,860	2,708,973	2,855,110	146,137	5.39	2,855,110
Federal Funds	1,383,295	1,250,000	1,250,000	0	0.00	1,250,000
Attorney General Litigation Support Fund	12,211,208	15,580,618	17,097,581	1,516,963	9.74	17,097,581
Total Funds	34,177,016	33,578,479	34,691,579	1,113,100	3.31	35,241,579

AGENCY DESCRIPTION: Legal Advice and Legal Services: Represents the state of Alabama, its officers, agents, and their employees either directly or through an appointed official in all legal matters affecting the operations of the state agencies, departments, boards, and municipalities. Reviews and issues opinions and reports on all general statutes, present and future, and any questions of law connected with the interest of the state. Institutes, investigates, and prosecutes, in the name of the state, all civil actions and other proceedings necessary to protect the rights and interests of the state. Fair Marketing Practices: Represents the consuming public and legitimate business persons of the state, either through legal actions or mediation, against deceptive trade practices.

BOARD OF AUCTIONEERS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	288,181	243,261	243,261	0	0.00	243,261
RECEIPTS:						
State Funds:						
License and Examination Fees	143,300	275,000	275,000	0	0.00	275,000
TOTAL RECEIPTS	143,300	275,000	275,000	0	0.00	275,000
TOTAL AVAILABLE	431,481	518,261	518,261	0	0.00	518,261
LESS: EXPENDITURES	188,220	275,000	275,000	0	0.00	275,000
Balance Unencumbered	243,261	243,261	243,261	0	0.00	243,261

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Licensure and Regulation of Auctioneers Function	188,220	275,000	275,000	0	0.00	
TOTAL	188,220	275,000	275,000	0	0.00	
TOTAL EXPENDITURES	188,220	275,000	275,000	0	0.00	275,000

BOARD OF AUCTIONEERS SUMMARY

Personnel Costs	10,800	20,000	20,000	0	0.00	
Employee Benefits	848	2,000	2,000	0	0.00	
Travel - In-State	8,218	16,000	16,000	0	0.00	
Travel - Out-of-State	0	5,000	5,000	0	0.00	
Rentals and Leases	804	1,000	1,000	0	0.00	
Utilities and Communication	2,371	4,000	4,000	0	0.00	
Professional Fees and Services	158,861	206,000	206,000	0	0.00	
Supplies/Materials/Operating Expenses	6,318	17,000	17,000	0	0.00	
Other Equipment Purchases	0	4,000	4,000	0	0.00	
TOTAL EXPENDITURES	188,220	275,000	275,000	0	0.00	275,000
Total Number of Employees	0.00	0.00	0.00	0.00	.....

SOURCE OF FUNDS:

Board of Auctioneers Fund	188,220	275,000	275,000	0	0.00	275,000
Total Funds	188,220	275,000	275,000	0	0.00	275,000

AGENCY DESCRIPTION: Screens, tests, and certifies auctioneers and apprentice auctioneers for their knowledge and ability to engage in the auction business.

OFFICE OF STATE AUDITOR

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	0	0	0	0	.....	0
RECEIPTS:						
State Funds:						
State General Fund	1,150,819	1,245,407	1,332,867	87,460	7.02	1,302,088
State General Fund - Reversion Reappropriated	120,440	191,005	0	(191,005)	(100.00)	0
State General Fund - COLA	12,745	15,826	0	(15,826)	(100.00)	0
State General Fund - SEIB Increase	4,512	2,688	0	(2,688)	(100.00)	0
State General Fund - Inflationary Increase	27,331	28,167	0	(28,167)	(100.00)	0
TOTAL RECEIPTS	1,315,847	1,483,093	1,332,867	(150,226)	(10.13)	1,302,088
TOTAL AVAILABLE	1,315,847	1,483,093	1,332,867	(150,226)	(10.13)	1,302,088
LESS: EXPENDITURES	1,124,842	1,483,093	1,332,867	(150,226)	(10.13)	1,302,088
REVERSION TO STATE GENERAL FUND	191,005	0	0	0	.....	0
Balance Unencumbered	0	0	0	0	.....	0
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
FISCAL MANAGEMENT PROGRAM						
Post Auditing Function	1,124,842	1,483,093	1,332,867	(150,226)	(10.13)	
TOTAL	1,124,842	1,483,093	1,332,867	(150,226)	(10.13)	
TOTAL EXPENDITURES	1,124,842	1,483,093	1,332,867	(150,226)	(10.13)	1,302,088
OFFICE OF STATE AUDITOR SUMMARY						
Personnel Costs	635,562	777,396	757,864	(19,532)	(2.51)	
Employee Benefits	221,329	251,600	250,353	(1,247)	(0.50)	
Travel - In-State	5,782	18,200	12,200	(6,000)	(32.97)	
Travel - Out of State	0	1,500	1,500	0	0.00	
Repairs and Maintenance	625	6,000	2,000	(4,000)	(66.67)	
Rentals and Leases	3,933	6,300	6,300	0	0.00	
Utilities and Communication	9,116	14,780	10,140	(4,640)	(31.39)	
Professional Fees and Services	21,287	24,030	24,810	780	3.25	
Supplies/Materials/Operating Expenses	213,846	331,237	233,850	(97,387)	(29.40)	
Transportation Equipment Operations	12,400	22,050	18,850	(3,200)	(14.51)	
Other Equipment Purchases	962	30,000	15,000	(15,000)	(50.00)	
TOTAL EXPENDITURES	1,124,842	1,483,093	1,332,867	(150,226)	(10.13)	1,302,088
Total Number of Employees	9.00	10.00	9.00	(1.00)	(10.00)	
SOURCE OF FUNDS:						
State General Fund	1,124,842	1,483,093	1,332,867	(150,226)	(10.13)	1,302,088
Total Funds	1,124,842	1,483,093	1,332,867	(150,226)	(10.13)	1,302,088

AGENCY DESCRIPTION: Provides a post-audit function and maintains an inventory control of all State-owned nonconsumable personal property.

STATE BANKING DEPARTMENT

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	15,831,058	16,831,830	16,831,830	0	0.00	16,831,830
RECEIPTS:						
State Funds:						
Bureau of Loans/Examination Fees	4,192	5,284,000	5,296,000	12,000	0.23	5,296,000
State Bank Assessment Fees	18,761,945	15,617,000	16,604,000	987,000	6.32	16,604,000
TOTAL RECEIPTS	18,766,137	20,901,000	21,900,000	999,000	4.78	21,900,000
TOTAL AVAILABLE	34,597,195	37,732,830	38,731,830	999,000	2.65	38,731,830
LESS: EXPENDITURES	17,765,365	20,901,000	21,900,000	999,000	4.78	21,900,000
Balance Unencumbered	16,831,830	16,831,830	16,831,830	0	0.00	16,831,830
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
CHARTER, LICENSURE AND REGULATION OF FINANCIAL INSTITUTIONS PROGRAM						
Licensing and Regulation of Finance Companies						
Function	4,212,275	5,284,000	5,296,000	12,000	0.23	
Chartering and Regulating Banks Function	13,553,090	15,617,000	16,604,000	987,000	6.32	
TOTAL	17,765,365	20,901,000	21,900,000	999,000	4.78	
TOTAL EXPENDITURES	17,765,365	20,901,000	21,900,000	999,000	4.78	21,900,000
STATE BANKING DEPARTMENT SUMMARY						
Personnel Costs	10,514,538	12,435,000	13,130,000	695,000	5.59	
Employee Benefits	3,553,150	4,054,000	4,570,000	516,000	12.73	
Travel - In-State	976,842	1,071,000	945,000	(126,000)	(11.76)	
Travel - Out-of-State	117,584	148,000	135,000	(13,000)	(8.78)	
Repairs and Maintenance	20,611	31,000	30,000	(1,000)	(3.23)	
Rentals and Leases	868,466	924,000	910,000	(14,000)	(1.52)	
Utilities and Communication	181,964	237,000	250,000	13,000	5.49	
Professional Fees and Services	735,873	695,000	400,000	(295,000)	(42.45)	
Supplies/Materials/Operating Expenses	719,734	986,000	1,155,000	169,000	17.14	
Transportation Equipment Operations	5,265	8,000	5,000	(3,000)	(37.50)	
Other Equipment Purchases	71,338	312,000	370,000	58,000	18.59	
TOTAL EXPENDITURES	17,765,365	20,901,000	21,900,000	999,000	4.78	21,900,000
Total Number of Employees	96.00	121.00	121.00	0.00	0.00	
SOURCE OF FUNDS:						
Bureau of Loans/Examination Fund	4,212,275	5,284,000	5,296,000	12,000	0.23	5,296,000
State Bank Assessment Fund	13,553,090	15,617,000	16,604,000	987,000	6.32	16,604,000
Total Funds	17,765,365	20,901,000	21,900,000	999,000	4.78	21,900,000

AGENCY DESCRIPTION: Chartering and Regulating Banks: Provides supervision and regulation of state chartered banks, state chartered trust companies and state chartered savings and loans associations. Licensing and Regulating Finance Companies: Provides enforcement of Alabama laws relating to licensed consumer finance companies and pawnshops and mortgage brokers.

ALABAMA STATE BAR ASSOCIATION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	1,798,201	2,193,371	2,193,371	0	0.00	2,193,371
RECEIPTS:						
Federal and Local Funds:						
Federal and Local Funds	1,070,520	1,136,400	1,128,575	(7,825)	(0.69)	1,128,575
State Funds:						
Alabama State Bar Association Fund	5,628,563	5,937,025	5,938,070	1,045	0.02	5,938,070
TOTAL RECEIPTS	6,699,083	7,073,425	7,066,645	(6,780)	(0.10)	7,066,645
TOTAL AVAILABLE	8,497,284	9,266,796	9,260,016	(6,780)	(0.07)	9,260,016
LESS: EXPENDITURES	6,303,913	7,073,425	7,066,645	(6,780)	(0.10)	7,066,645
Balance Unencumbered	2,193,371	2,193,371	2,193,371	0	0.00	2,193,371
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM						
Licensure and Regulation of Attorneys Function	6,303,913	7,073,425	7,066,645	(6,780)	(0.10)	
TOTAL	6,303,913	7,073,425	7,066,645	(6,780)	(0.10)	
TOTAL EXPENDITURES	6,303,913	7,073,425	7,066,645	(6,780)	(0.10)	7,066,645
ALABAMA STATE BAR ASSOCIATION SUMMARY						
Personnel Costs	3,055,280	3,350,000	3,400,000	50,000	1.49	
Employee Benefits	1,048,660	1,250,000	1,275,000	25,000	2.00	
Travel - In-State	108,823	147,500	170,500	23,000	15.59	
Travel - Out-of-State	107,147	80,000	65,000	(15,000)	(18.75)	
Repairs and Maintenance	0	0	0	0	.....
Rentals and Leases	967,013	1,019,000	1,016,645	(2,355)	(0.23)	
Utilities and Communication	92,258	119,500	114,500	(5,000)	(4.18)	
Professional Fees and Services	512,613	678,425	605,500	(72,925)	(10.75)	
Supplies/Materials/Operating Expenses	288,494	287,000	287,500	500	0.17	
Grants and Benefits	123,625	142,000	132,000	(10,000)	(7.04)	
TOTAL EXPENDITURES	6,303,913	7,073,425	7,066,645	(6,780)	(0.10)	7,066,645
Total Number of Employees	40.00	38.00	38.00	0.00	0.00	
SOURCE OF FUNDS:						
Federal and Local Funds	631,471	1,136,400	1,128,575	(7,825)	(0.69)	1,128,575
Alabama State Bar Association Fund	5,672,442	5,937,025	5,938,070	1,045	0.02	5,938,070
Total Funds	6,303,913	7,073,425	7,066,645	(6,780)	(0.10)	7,066,645

AGENCY DESCRIPTION: The Alabama State Bar is primarily responsible for the licensure and regulation of attorneys for the state of Alabama. The Supreme Court of Alabama, through Rules Governing Admission, Rules of Professional Conduct, Rules of Disciplinary Enforcement, Mandatory Continuing Legal Education Rules, Client Security Fund Rules and Legal Specialization Rules, exercises supervisory authority over the bar. Certain legislative acts also vest the bar with its power.

ALABAMA PUBLIC CHARTER SCHOOL COMMISSION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	0	0	0	0	.....	0
RECEIPTS:						
State Funds:						
Education Trust Fund	0	1,500,000	1,500,000	0	0.00	1,500,000
Education Trust Fund - Transfer from State Department of Education	847,880	0	0	0	.....	0
Education Trust Fund - Reversion Reappropriated	0	476,333	0	(476,333)	(100.00)	0
TOTAL RECEIPTS	847,880	1,976,333	1,500,000	(476,333)	(24.10)	1,500,000
TOTAL AVAILABLE	847,880	1,976,333	1,500,000	(476,333)	(24.10)	1,500,000
LESS: EXPENDITURES	371,547	1,976,333	1,500,000	(476,333)	(24.10)	1,500,000
REVERSION TO EDUCATION TRUST FUND	476,333	0	0	0	.....	0
Balance Unencumbered	0	0	0	0	.....	0
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
ADMINISTRATIVE SERVICES PROGRAM						
Charter Schools Commission Function	371,547	1,976,333	1,500,000	(476,333)	(24.10)	
TOTAL	371,547	1,976,333	1,500,000	(476,333)	(24.10)	
TOTAL EXPENDITURES	371,547	1,976,333	1,500,000	(476,333)	(24.10)	1,500,000
ALABAMA PUBLIC CHARTER SCHOOL COMMISSION SUMMARY						
Personnel Costs	156,533	377,103	377,103	0	0.00	
Employee Benefits	47,385	129,947	129,947	0	0.00	
Travel - In-State	12,488	22,333	6,000	(16,333)	(73.13)	
Travel - Out-of-State	23,085	40,000	20,000	(20,000)	(50.00)	
Rentals and Leases	700	0	0	0	.....
Utilities and Communication	680	1,500	1,500	0	0.00	
Professional Fees and Services	88,946	898,450	458,450	(440,000)	(48.97)	
Supplies/Materials/Operating Expenses	14,588	22,000	22,000	0	0.00	
Grants and Benefits	6,000	475,000	475,000	0	0.00	
Other Equipment Purchases	21,142	10,000	10,000	0	0.00	
TOTAL EXPENDITURES	371,547	1,976,333	1,500,000	(476,333)	(24.10)	1,500,000
Total Number of Employees	1.00	3.00	3.00	0.00	0.00	
SOURCE OF FUNDS:						
Education Trust Fund	371,547	1,976,333	1,500,000	(476,333)	(24.10)	1,500,000
Total Funds	371,547	1,976,333	1,500,000	(476,333)	(24.10)	1,500,000

AGENCY DESCRIPTION: Promotes the growth of high-quality charter schools and conducts a charter school application process for start-up charter schools in areas with no local authorizers. It provides support and technical assistance for the operation and autonomy of their charter schools, and it holds the charter schools it authorizes accountable through charter contracts. It conducts ongoing oversight and processes for renewal, revocation, and non-renewal of charter schools, and it serves as an appellate body for charter school applicants denied by a local school system authorizer.

DEPARTMENT OF CHILD ABUSE AND NEGLECT PREVENTION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
The Children's Trust Fund Balance Brought Forward	4,298,342	4,159,134	192,921	(3,966,213)	(95.36)	192,921
Investment Balance	1,975,430	1,974,590	1,974,590	0	0.00	1,974,590
RECEIPTS:						
Federal and Local Funds:						
Federal and Local Funds	978,007	932,396	932,396	0	0.00	932,396
CBCAP HHS Supplemental Fund	1,765,935	0	0	0	.....	0
State Funds:						
State General Fund - Transfer	462,254	566,230	866,931	300,701	53.11	566,931
State General Fund - Transfer - COLA	1,203	0	0	0	.....	0
State General Fund - Transfer - SEIB Increase	564	0	0	0	.....	0
State General Fund - Transfer - Inflationary Increase	364	701	0	(701)	(100.00)	0
Education Trust Fund - Transfer	8,924,522	9,931,306	12,931,306	3,000,000	30.21	10,181,306
Car Tag Revenue	19,583	15,937	15,937	0	0.00	15,937
Transfer from DHR	11,067,746	13,210,387	13,210,387	0	0.00	13,210,387
Child Abuse Prevention Operating Fund	80,336	0	0	0	.....	0
The Children's Trust Fund Receipts	24,108	0	0	0	.....	0
Children First Trust Fund	2,425,581	2,415,288	2,415,288	0	0.00	2,190,445
TOTAL RECEIPTS	25,750,203	27,072,245	30,372,245	3,300,000	12.19	27,097,402
TOTAL AVAILABLE	32,023,975	33,205,969	32,539,756	(666,213)	(2.01)	29,264,913
LESS: EXPENDITURES	25,889,411	31,038,458	30,565,166	(473,292)	(1.52)	27,290,323
INVESTMENT ADJUSTMENTS	840	0	0	0	.....	0
The Children's Trust Fund Investment Balance	1,974,590	1,974,590	1,974,590	0	0.00	1,974,590

Balance Unencumbered	4,159,134	192,921	0	(192,921)	(100.00)	0
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SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

SOCIAL SERVICES PROGRAM

ARPA Function	1,436,725	0	0	0	.....
Protective Services Function	24,452,686	31,038,458	30,565,166	(473,292)	(1.52)	
TOTAL	25,889,411	31,038,458	30,565,166	(473,292)	(1.52)	
TOTAL EXPENDITURES	25,889,411	31,038,458	30,565,166	(473,292)	(1.52)	27,290,323

DEPARTMENT OF CHILD ABUSE AND NEGLECT PREVENTION SUMMARY

Personnel Costs	1,546,258	2,070,293	2,050,579	(19,714)	(0.95)	
Employee Benefits	518,641	690,436	710,150	19,714	2.86	
Travel - In-State	52,543	64,000	64,000	0	0.00	
Travel - Out-of-State	29,648	44,000	44,000	0	0.00	
Repairs and Maintenance	7,273	10,800	10,800	0	0.00	
Rentals and Leases	88,612	174,996	174,996	0	0.00	
Utilities and Communication	32,162	50,000	50,000	0	0.00	
Professional Fees and Services	69,236	88,000	88,000	0	0.00	
Supplies/Materials/Operating Expenses	76,896	100,500	100,500	0	0.00	

DEPARTMENT OF CHILD ABUSE AND NEGLECT PREVENTION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Transportation Equipment Operations	10,406	15,000	15,000	0	0.00	
Grants and Benefits	23,387,298	27,700,433	27,227,141	(473,292)	(1.71)	
Other Equipment Purchases	70,438	30,000	30,000	0	0.00	
TOTAL EXPENDITURES	25,889,411	31,038,458	30,565,166	(473,292)	(1.52)	27,290,323
Total Number of Employees	25.00	30.00	30.00	0.00	0.00	
SOURCE OF FUNDS:						
State General Fund - Transfer	464,385	566,931	866,931	300,000	52.92	566,931
Education Trust Fund - Transfer	8,924,522	9,931,306	12,931,306	3,000,000	30.21	10,181,306
Child Abuse Prevention Operating Fund	9,888,116	14,158,720	14,351,641	192,921	1.36	14,351,641
Child Abuse Prevention Operating Fund - Reversion						
Reappropriated	3,817,738	3,966,213	0	(3,966,213)	(100.00)	0
Children First Trust Fund	2,794,650	2,415,288	2,415,288	0	0.00	2,190,445
Total Funds	25,889,411	31,038,458	30,565,166	(473,292)	(1.52)	27,290,323

AGENCY DESCRIPTION: Encourages the direct provision of services to prevent child abuse and neglect: provides for voluntary contributions by means of an income tax checkoff: and supervises and controls the use of the assets of the fund.

ALABAMA CHILDREN'S SERVICES FACILITATION TEAM

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	11,187,911	11,542,297	11,323,292	(219,005)	(1.90)	11,323,292
RECEIPTS:						
State Funds:						
Children First Trust Fund	2,944,574	4,358,550	4,358,550	0	0.00	4,358,550
Transfers from Other Agencies	292,245	328,795	343,795	15,000	4.56	343,795
TOTAL RECEIPTS	3,236,819	4,687,345	4,702,345	15,000	0.32	4,702,345
TOTAL AVAILABLE	14,424,730	16,229,642	16,025,637	(204,005)	(1.26)	16,025,637
LESS: EXPENDITURES	2,882,433	4,906,350	4,906,350	0	0.00	4,906,350
Balance Unencumbered	11,542,297	11,323,292	11,119,287	(204,005)	(1.80)	11,119,287
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
HUMAN SERVICES PROGRAM						
Child Welfare Function	2,882,433	4,906,350	4,906,350	0	0.00	
TOTAL	2,882,433	4,906,350	4,906,350	0	0.00	
TOTAL EXPENDITURES	2,882,433	4,906,350	4,906,350	0	0.00	4,906,350
ALABAMA CHILDREN'S SERVICES FACILITATION TEAM SUMMARY						
Travel - In-State	0	7,500	7,500	0	0.00	
Travel - Out-of-State	0	3,000	3,000	0	0.00	
Repairs and Maintenance	0	5,500	5,500	0	0.00	
Rentals and Leases	94,786	116,000	116,000	0	0.00	
Utilities and Communication	5,880	18,500	18,500	0	0.00	
Professional Fees and Services	3,678	10,050	10,050	0	0.00	
Supplies/Materials/Operating Expenses	3,038	15,000	15,000	0	0.00	
Grants and Benefits	2,085,091	3,962,000	3,962,000	0	0.00	
Other Equipment Purchases	0	8,800	8,800	0	0.00	
Miscellaneous	689,960	760,000	760,000	0	0.00	
TOTAL EXPENDITURES	2,882,433	4,906,350	4,906,350	0	0.00	4,906,350
Total Number of Employees	0.00	0.00	0.00	0.00	.....
SOURCE OF FUNDS:						
Transfers from Other Agencies	285,515	537,800	537,800	0	0.00	537,800
Unencumbered Balance Brought Forward - Transfers	211,479	10,000	10,000	0	0.00	10,000
Children First Trust Fund	2,385,439	4,358,550	4,358,550	0	0.00	4,358,550
Total Funds	2,882,433	4,906,350	4,906,350	0	0.00	4,906,350

AGENCY DESCRIPTION: Helps needy individuals reach their fullest potential; protects neglected children and adults; and encourages independence and self-sufficiency through financial assistance and a broad range of social and protective services.

ALABAMA BOARD OF CHIROPRACTIC EXAMINERS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	499,660	482,039	482,039	0	0.00	482,039
RECEIPTS:						
Federal Funds:						
State Funds:						
Occupational and Licensure Fees	452,273	984,946	621,000	(363,946)	(36.95)	621,000
TOTAL RECEIPTS	452,273	984,946	621,000	(363,946)	(36.95)	621,000
TOTAL AVAILABLE	951,933	1,466,985	1,103,039	(363,946)	(24.81)	1,103,039
LESS: EXPENDITURES	469,894	984,946	621,000	(363,946)	(36.95)	621,000
Balance Unencumbered	482,039	482,039	482,039	0	0.00	482,039

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Chiropractic Certification and Regulation Function	469,894	984,946	621,000	(363,946)	(36.95)	
TOTAL	469,894	984,946	621,000	(363,946)	(36.95)	
TOTAL EXPENDITURES	469,894	984,946	621,000	(363,946)	(36.95)	621,000

ALABAMA BOARD OF CHIROPRACTIC EXAMINERS SUMMARY

Personnel Costs	200,528	250,000	250,000	0	0.00	
Employee Benefits	76,308	112,000	115,000	3,000	2.68	
Travel - In-State	18,525	25,000	30,000	5,000	20.00	
Travel - Out-of-State	5,262	15,000	10,000	(5,000)	(33.33)	
Repairs and Maintenance	17,858	360,000	80,000	(280,000)	(77.78)	
Rentals and Leases	33,724	14,500	12,000	(2,500)	(17.24)	
Utilities and Communication	16,716	20,000	15,000	(5,000)	(25.00)	
Professional Fees and Services	82,150	162,145	80,000	(82,145)	(50.66)	
Supplies/Materials/Operating Expenses	16,182	22,301	24,000	1,699	7.62	
Capital Outlay	1,205	0	0	0	.....
Other Equipment Purchases	1,436	4,000	5,000	1,000	25.00	
TOTAL EXPENDITURES	469,894	984,946	621,000	(363,946)	(36.95)	621,000
Total Number of Employees	5.25	6.25	6.25	0.00	0.00	

SOURCE OF FUNDS:

Chiropractic Examiners Fund	469,894	984,946	621,000	(363,946)	(36.95)	621,000
Total Funds	469,894	984,946	621,000	(363,946)	(36.95)	621,000

AGENCY DESCRIPTION: The Board of Chiropractic Examiners exists to protect the public by providing information on licensure and permitting, issuing and renewing licenses and permits, investigating and acting on complaints and approving seminars for continuing education. Vision: For the citizens of Alabama to receive professional, ethical and quality care in utilizing chiropractic services to maximize health benefits.

CHOCTAWHATCHEE, PEA, YELLOW RIVERS WATERSHED MANAGEMENT AUTHORITY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	21,914	11,439	11,439	0	0.00	11,439
RECEIPTS:						
State Funds:						
Choctawhatchee, Pea & Yellow Rivers Fund	0	70,439	50,000	(20,439)	(29.02)	50,000
State General Fund - Reversion Reappropriated	106,012	171,870	0	(171,870)	(100.00)	0
State General Fund - Transfer from Geological Survey	405,388	435,400	0	(435,400)	(100.00)	456,811
State General Fund	0	0	536,811	536,811	.....	0
State General Fund - SEIB Increase	1,692	672	0	(1,692)	(100.00)	0
State General Fund - Inflationary Increase	13,678	17,572	0	(13,678)	(100.00)	0
State General Fund - COLA	2,948	3,167	0	(3,167)	(100.00)	0
TOTAL RECEIPTS	529,718	699,120	586,811	(112,309)	(16.06)	506,811
TOTAL AVAILABLE	551,632	710,559	598,250	(112,309)	(15.81)	518,250
LESS: EXPENDITURES	368,323	699,120	586,811	(112,309)	(16.06)	506,811
REVERSION TO STATE GENERAL FUND	171,870	0	0	0	.....	0
Balance Unencumbered	11,439	11,439	11,439	0	0.00	11,439

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

WATER RESOURCE PROGRAM

Watershed Conservancy Development Function	368,323	699,120	586,811	(112,309)	(16.06)	
TOTAL	368,323	699,120	586,811	(112,309)	(16.06)	
TOTAL EXPENDITURES	368,323	699,120	586,811	(112,309)	(16.06)	506,811

CHOCTAWHATCHEE, PEA, YELLOW RIVERS WATERSHED MANAGEMENT AUTHORITY SUMMARY

Personnel Costs	151,326	162,690	167,314	4,624	2.84	
Employee Benefits	55,430	59,314	63,145	3,831	6.46	
Travel - In-State	4,047	9,000	9,000	0	0.00	
Repairs and Maintenance	3,571	54,512	54,512	0	0.00	
Rentals and Leases	1,800	1,800	6,000	4,200	233.33	
Utilities and Communication	1,446	2,536	2,536	0	0.00	
Professional Fees and Services	13,645	55,000	55,000	0	0.00	
Supplies/Materials/Operating Expenses	16,659	26,152	26,152	0	0.00	
Transportation Equipment Operations	4,442	8,100	8,100	0	0.00	
Grants and Benefits	32,526	141,870	73,105	(68,765)	(48.47)	
Transportation Equipment Purchases	105	0	0	0	0.00	
Other Equipment Purchases	83,326	178,146	121,947	(56,199)	(31.55)	
TOTAL EXPENDITURES	368,323	699,120	586,811	(112,309)	(16.06)	506,811
Total Number of Employees	2.50	2.50	2.50	0.00	0.00	

SOURCE OF FUNDS:

State General Fund	357,848	628,681	536,811	(91,870)	(14.61)	456,811
Choctawhatchee, Pea & Yellow Rivers Fund	10,475	70,439	50,000	(20,439)	(29.02)	50,000
Total Funds	368,323	699,120	586,811	(112,309)	(16.06)	506,811

AGENCY DESCRIPTION: Protects, manages, monitors, and improves water quantities within the Choctawhatchee-Pea Rivers Watershed basin. Conducts water quality monitoring; collects and catalogs water quality data; coordinates water resource studies; assesses water supply systems; coordinates levee rehabilitation work and flood prevention measures in Elba and Geneva; operates and maintains a basin-wide flood warning system; assesses the watershed for potential flood-prone areas; presents informational/educational programs; and co-sponsors water resources and water quality demonstration projects.

DEPARTMENT OF COMMERCE

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	1,344,829	1,865,895	1,865,895	0	0.00	1,865,895
RECEIPTS:						
Federal and Local Funds:						
Workforce Development	41,956,590	57,185,423	0	(57,185,423)	(100.00)	0
State Funds:						
CAPCO Application Fees	10,000	350,000	670,000	320,000	91.43	670,000
Refund of Prior Year Receipts	139,439	0	0	0	.....	0
Port Credit Application Fees	1,000	0	0	0	.....	0
State General Fund	8,484,486	21,128,117	11,185,043	(9,943,074)	(47.06)	9,984,332
State General Fund - Reversion Reappropriated	1,891,347	12,317,921	0	(12,317,921)	(100.00)	0
State General Fund - Conditional Appropriation - Mobile Airport Authority	0	5,000,000	0	(5,000,000)	(100.00)	0
State General Fund - Conditional Appropriation - Huntsville Flood Mitigation Project	0	5,000,000	0	(5,000,000)	(100.00)	0
State General Fund - Supplemental Appropriation	10,600,000	0	0	0	.....	0
State General Fund - COLA	74,616	79,820	0	(79,820)	(100.00)	0
State General Fund - SEIB Increase	20,304	13,440	0	(13,440)	(100.00)	0
State General Fund - Inflationary Increase	272,701	276,311	0	(276,311)	(100.00)	0
Education Trust Fund	83,582,290	87,251,214	70,525,922	(16,725,292)	(19.17)	71,225,922
Education Trust Fund - Supplemental Appropriation	8,300,000	0	0	0	.....	0
Education Trust Fund - Reversion Reappropriated	0	850,000	0	(850,000)	(100.00)	0
TOTAL RECEIPTS	155,332,773	189,452,246	82,380,965	(107,071,281)	(56.52)	81,880,254
TOTAL AVAILABLE	156,677,602	191,318,141	84,246,860	(107,071,281)	(55.97)	83,746,149
LESS: EXPENDITURES	141,243,786	189,452,246	82,380,965	(107,071,281)	(56.52)	81,880,254
REVERSION TO STATE GENERAL FUND	12,317,921	0	0	0	.....	0
REVERSION TO EDUCATION TRUST FUND	850,000	0	0	0	.....	0
STATE GENERAL FUND TRANSFER TO GOVERNOR'S OFFICE	400,000	0	0	0	.....	0
Balance Unencumbered	1,865,895	1,865,895	1,865,895	0	0.00	1,865,895
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
INDUSTRIAL TRAINING PROGRAM						
Industrial Training Function	88,582,290	86,551,214	70,525,922	(16,025,292)	(18.52)	
TOTAL	88,582,290	86,551,214	70,525,922	(16,025,292)	(18.52)	
SKILLS ENHANCEMENT AND EMPLOYMENT OPPORTUNITIES PROGRAM						
Workforce Investment Act Function	42,455,611	59,167,523	0	(59,167,523)	(100.00)	
TOTAL	42,455,611	59,167,523	0	(59,167,523)	(100.00)	
INDUSTRIAL DEVELOPMENT PROGRAM						
Industrial Recruitment Function	10,205,885	43,733,509	11,855,043	(31,878,466)	(72.89)	
TOTAL	10,205,885	43,733,509	11,855,043	(31,878,466)	(72.89)	
TOTAL EXPENDITURES	141,243,786	189,452,246	82,380,965	(107,071,281)	(56.52)	81,880,254

DEPARTMENT OF COMMERCE

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
DEPARTMENT OF COMMERCE SUMMARY						
Personnel Costs	6,158,196	7,645,436	4,904,898	(2,740,538)	(35.85)	
Employee Benefits	2,312,051	2,961,927	1,771,419	(1,190,508)	(40.19)	
Travel - In-State	75,834	107,871	79,271	(28,600)	(26.51)	
Travel - Out-of-State	438,976	494,317	422,706	(71,611)	(14.49)	
Repairs and Maintenance	4,384	5,500	2,000	(3,500)	(63.64)	
Rentals and Leases	981,087	1,137,430	1,007,765	(129,665)	(11.40)	
Utilities and Communication	123,434	150,883	82,574	(68,309)	(45.27)	
Professional Fees and Services	5,654,995	5,067,095	2,459,584	(2,607,511)	(51.46)	
Supplies/Materials/Operating Expenses	535,434	684,326	556,826	(127,500)	(18.63)	
Transportation Equipment Operations	65,542	117,400	77,000	(40,400)	(34.41)	
Grants and Benefits	124,764,388	171,021,061	70,845,922	(100,175,139)	(58.57)	
Transportation Equipment Purchases	97,871	0	125,000	125,000	.....
Other Equipment Purchases	31,594	59,000	46,000	(13,000)	(22.03)	
TOTAL EXPENDITURES	141,243,786	189,452,246	82,380,965	(107,071,281)	(56.52)	81,880,254
Total Number of Employees	77.52	90.00	45.50	(44.50)	(49.44)	
SOURCE OF FUNDS:						
State General Fund	8,625,533	43,815,609	11,185,043	(32,630,566)	(74.47)	9,984,332
Education Trust Fund	91,032,290	88,101,214	70,525,922	(17,575,292)	(19.95)	71,225,922
Departmental Receipts	343,753	350,000	670,000	320,000	91.43	670,000
Workforce Development	41,242,210	57,185,423	0	(57,185,423)	(100.00)	0
Total Funds	141,243,786	189,452,246	82,380,965	(107,071,281)	(56.52)	81,880,254

AGENCY DESCRIPTION: Industrial Development: Endeavors to attract new business and industry to the state of Alabama; encourages and provides assistance in the expansion of existing industries within the state; administers Act 2002-429 which provides venture capital for small technology businesses by using credit against the premium-tax liability of insurance companies. Promotional Development: Promotes the state of Alabama as a location site for the film industry.

ALABAMA COMMUNITY COLLEGE SYSTEM

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
<u>COMBINED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	370,209,711	1,066,554,534	1,644,172,580	577,618,046	54.16	1,644,172,580
<u>REVENUES</u>						
Education Trust Fund - Operations & Maintenance	413,869,677	427,609,921	498,372,874	70,762,953	16.55	448,600,434
Education Trust Fund - O & M Prison Education	11,593,714	11,593,714	18,276,479	6,682,765	57.64	18,276,479
Education Trust Fund - LifeTech	2,000,000	2,000,000	2,000,000	0	0.00	2,000,000
Education Trust Fund - Therapeutic Education	1,999,901	1,999,901	1,999,901	0	0.00	1,999,901
Education Trust Fund - Perry County Facility	2,500,000	2,500,000	2,500,000	0	0.00	2,500,000
Education Trust Fund - Prison (Day Reporting Center)	1,000,000	1,000,000	1,000,000	0	0.00	1,000,000
Education Trust Fund - Mine Safety Training	350,000	350,000	400,000	50,000	14.29	350,000
Education Trust Fund - Truck Driving Training (CACC)	240,790	240,790	300,000	59,210	24.59	240,790
Education Trust Fund - Alabama Technology Network	5,558,830	5,663,830	6,663,830	1,000,000	17.66	5,663,830
Education Trust Fund - AL Technology Network - Workforce Training	503,906	503,906	503,906	0	0.00	503,906
Education Trust Fund - Marion Military Institute	10,609,104	11,145,809	11,945,809	800,000	7.18	11,809,349
Education Trust Fund - Marion Military Institute - Military Hall of Honor	125,000	125,000	125,000	0	0.00	125,000
Education Trust Fund - Alabama Community College System - System Office	13,210,405	13,888,866	14,625,809	736,943	5.31	13,978,866
Education Trust Fund - Capital Improvement and Equipment Purchases	850,000	850,000	850,000	0	0.00	850,000
Education Trust Fund- Dual Enrollment	30,482,385	40,482,385	50,482,385	10,000,000	24.70	43,482,385
Education Trust Fund- Dual Enrollment - Murphy University Center	200,000	200,000	200,000	0	0.00	200,000
Education Trust Fund- Adult Education	13,964,656	14,464,656	17,357,587	2,892,931	20.00	14,964,656
Education Trust Fund - Science, Tech, Engineering, Arts & Math (STEAM)	800,000	800,000	1,000,000	200,000	25.00	800,000
Education Trust Fund - Distance Learning	3,375,000	3,375,000	3,875,000	500,000	14.81	3,375,000
Education Trust Fund - Auto Manufacturing Workforce Development	312,500	312,500	312,500	0	0.00	312,500
Education Trust Fund - Auto Workforce Training Scholarship Program	300,000	400,000	400,000	0	0.00	400,000
Education Trust Fund - Volunteer EMSP Certification	125,000	125,000	125,000	0	0.00	125,000
Education Trust Fund - Special Populations Training	4,725,281	4,725,281	5,725,281	1,000,000	21.16	4,725,281
Education Trust Fund - Industry Certification Initiatives	2,810,778	2,810,778	4,310,778	1,500,000	53.37	2,810,778
Education Trust Fund - Industry Certification Initiatives Workforce Development	3,750,000	3,750,000	3,750,000	0	0.00	3,750,000
Education Trust Fund - Industry Certification Initiatives - Career Coaches	3,079,630	3,079,630	3,079,630	0	0.00	3,079,630
Education Trust Fund - Innovation Center	15,000,000	15,000,000	25,000,000	10,000,000	66.67	17,000,000
Education Trust Fund - Hospitality Training	0	1,000,000	1,000,000	0	0.00	1,000,000
Education Trust Fund - Smart Career	200,000	200,000	200,000	0	0.00	200,000
Education Trust Fund - Women's Foundation of Alabama	750,000	750,000	750,000	0	0.00	750,000
Education Trust Fund - LPN Programs	2,000,000	3,000,000	4,000,000	1,000,000	33.33	4,000,000
Education Trust Fund - Career Technology Equipment	5,000,000	10,000,000	10,000,000	0	0.00	10,000,000
Education Trust Fund - Career Roadmap	0	2,000,000	2,000,000	0	0.00	2,000,000
Education Trust Fund - Short-Term Credential Scholarship	0	1,000,000	1,000,000	0	0.00	1,000,000
ETF Advancement & Technology Fund	96,337,344	0	100,000,000	100,000,000	.....	0

ALABAMA COMMUNITY COLLEGE SYSTEM

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Education Trust Fund - Supplemental Appropriation	112,390,057	0	300,000,000	300,000,000	.....	0
Other State Funds	169,573,245	278,780,733	182,842,960	(95,937,773)	(34.41)	182,842,960
Federal Funds	612,206,210	569,469,735	580,502,712	11,032,977	1.94	580,502,712
Local Funds	8,628,268	5,559,610	6,050,802	491,192	8.84	6,050,802
Tuition and Fees	299,565,518	320,926,397	343,810,439	22,884,042	7.13	343,810,439
Other Sources: Miscellaneous	20,165,917	19,155,469	23,833,399	4,677,930	24.42	23,833,399
TOTAL REVENUES	1,870,153,116	1,780,838,911	2,231,172,081	450,333,170	25.29	1,758,914,097
TOTAL AVAILABLE	2,240,362,827	2,847,393,445	3,875,344,661	1,027,951,216	36.10	3,403,086,677
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	1,087,980,742	1,109,740,358	1,131,878,901	22,138,543	1.99	1,692,978,124
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Mandatory	37,909,292	40,049,333	48,870,394	8,821,061	22.03	
Non-Mandatory	47,918,259	53,431,174	17,065,579	(36,365,595)	(68.06)	
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	85,827,551	93,480,507	65,935,973	(27,544,534)	(29.47)	65,935,973
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	1,173,808,293	1,203,220,865	1,197,814,874	(5,405,991)	(0.45)	1,758,914,097
EDUCATIONAL AND GENERAL ENDING BALANCE	1,066,554,534	1,644,172,580	2,677,529,787	1,033,357,207	62.85	1,644,172,580
<u>Educational and General Expenditures by Function</u>						
Instruction	347,970,854	354,930,272	362,028,877	7,098,605	2.00	
Public Service	3,894,178	3,972,061	4,049,822	77,761	1.96	
Academic Support	93,376,746	95,244,282	97,378,940	2,134,658	2.24	
Student Services	105,807,170	107,923,312	110,081,779	2,158,467	2.00	
Institutional Support	191,170,174	194,993,578	197,967,550	2,973,972	1.53	
Operation & Maintenance of Physical Plant	131,584,714	134,216,409	137,542,280	3,325,871	2.48	
Scholarships and Fellowships	214,176,906	218,460,444	222,829,653	4,369,209	2.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	1,087,980,742	1,109,740,358	1,131,878,901	22,138,543	1.99	1,692,978,124
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	431,600,817	425,049,576	421,858,724	(3,190,852)	(0.75)	
Employee Benefits	129,273,697	132,297,051	135,404,199	3,107,148	2.35	
Supplies and Expenses	227,268,017	226,067,236	225,552,598	(514,638)	(0.23)	
Equipment and Other Capital Assets	85,661,305	107,866,051	126,233,727	18,367,676	17.03	
Scholarships and Fellowships	214,176,906	218,460,444	222,829,653	4,369,209	2.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	1,087,980,742	1,109,740,358	1,131,878,901	22,138,543	1.99	1,692,978,124
<u>Auxiliary Enterprises</u>						
Auxiliary Beginning Balance	27,169,053	34,921,311	35,163,990	242,679	0.69	35,163,990

ALABAMA COMMUNITY COLLEGE SYSTEM

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>AUXILIARY REVENUE</u>						
Sales and Services	11,917,304	13,395,766	13,468,898	73,132	0.55	13,468,898
TOTAL AUXILIARY REVENUES	11,917,304	13,395,766	13,468,898	73,132	0.55	13,468,898
TOTAL AVAILABLE AUXILIARY	39,086,357	48,317,077	48,632,888	315,811	0.65	48,632,888
<u>Auxiliary Expenditures</u>						
Salaries and Wages	2,262,098	2,216,419	2,305,076	88,657	4.00	
Employee Benefits	858,890	868,288	760,675	(107,613)	(12.39)	
Supplies and Expenses	0	9,431,294	12,423,794	2,992,500	31.73	
TOTAL AUXILIARY ENTERPRISES EXPENDITURES	3,120,988	12,516,001	15,489,545	2,973,544	23.76	15,489,545
<u>AUXILIARY ENTERPRISES TRANSFERS (NET)</u>						
Non-Mandatory	1,044,058	637,086	705,127	68,041	10.68	
TOTAL AUXILIARY TRANSFERS	1,044,058	637,086	705,127	68,041	10.68	705,127
TOTAL AUXILIARY EXPENDITURES AND TRANSFERS	4,165,046	13,153,087	16,194,672	3,041,585	23.12	16,194,672
TOTAL AUXILIARY ENDING BALANCE	34,921,311	35,163,990	32,438,216	(2,725,774)	(7.75)	32,438,216
<u>PERSONNEL</u>						
Educational and General	12,980.00	13,238.00	13,503.00	265.00	2.00	
Auxiliary Enterprises	106.00	56.00	58.00	2.00	3.57	
TOTAL PERSONNEL	13,086.00	13,294.00	13,561.00	267.00	2.01	
<u>UNRESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	344,574,055	1,050,691,292	1,573,131,202	522,439,910	49.72	
<u>REVENUES</u>						
Education Trust Fund - Operations & Maintenance	413,869,677	427,609,921	498,372,874	70,762,953	16.55	
Education Trust Fund - O & M Prison Education	11,593,714	11,593,714	18,276,479	6,682,765	57.64	
Education Trust Fund - LifeTech	2,000,000	2,000,000	2,000,000	0	0.00	
Education Trust Fund - Perry County Facility	2,500,000	2,500,000	2,500,000	0	0.00	
Education Trust Fund - Therapeutic Education	1,999,901	1,999,901	1,999,901	0	0.00	
Education Trust Fund - Prison (Day Reporting Center)	1,000,000	1,000,000	1,000,000	0	0.00	
Education Trust Fund - Mine Safety Training	350,000	350,000	400,000	50,000	14.29	
Education Trust Fund - Truck Driving Training (CACC)	240,790	240,790	300,000	59,210	24.59	
Education Trust Fund - Alabama Technology Network	5,558,830	5,663,830	6,663,830	1,000,000	17.66	
Education Trust Fund - AI Technology Network						
Workforce Training	503,906	503,906	503,906	0	0.00	
Education Trust Fund - Marion Military Institute	10,609,104	11,145,809	11,945,809	800,000	7.18	
Education Trust Fund - Marion Military Institute - Military						
Hall of Honor	125,000	125,000	125,000	0	0.00	
Education Trust Fund - Alabama Community College						
System - System Office	13,210,405	13,888,866	14,625,809	736,943	5.31	
Education Trust Fund- Capital Improvement and						
Equipment Purchases	850,000	850,000	850,000	0	0.00	
Education Trust Fund - Dual Enrollment	30,482,385	40,482,385	50,482,385	10,000,000	24.70	

ALABAMA COMMUNITY COLLEGE SYSTEM

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Education Trust Fund- Dual Enrollment - Murphy University Center	200,000	200,000	200,000	0	0.00	
Education Trust Fund - Adult Education	13,964,656	14,464,656	17,357,587	2,892,931	20.00	
Education Trust Fund - Science, Tech, Engineering, Arts & Math (STEAM)	800,000	800,000	1,000,000	200,000	25.00	
Education Trust Fund - Distance Learning	3,375,000	3,375,000	3,875,000	500,000	14.81	
Education Trust Fund - Auto Manufacturing Workforce Development	312,500	312,500	312,500	0	0.00	
Education Trust Fund - Auto Workforce Training Scholarship Program	300,000	400,000	400,000	0	0.00	
Education Trust Fund - Volunteer EMSP Certification	125,000	125,000	125,000	0	0.00	
Education Trust Fund - Special Populations Training	4,725,281	4,725,281	5,725,281	1,000,000	21.16	
Education Trust Fund - Industry Certification Initiatives	2,810,778	2,810,778	4,310,778	1,500,000	53.37	
Education Trust Fund - Industry Certification Initiatives - Career Coaches	3,079,630	3,079,630	3,079,630	0	0.00	
Education Trust Fund - Industry Certification Initiatives Workforce Development	3,750,000	3,750,000	3,750,000	0	0.00	
Education Trust Fund - Innovation Center	15,000,000	15,000,000	25,000,000	10,000,000	66.67	
Education Trust Fund - Smart Career	200,000	200,000	200,000	0	0.00	
Education Trust Fund - Women's Foundation of Alabama	750,000	750,000	750,000	0	0.00	
Education Trust Fund - LPN Program	2,000,000	3,000,000	4,000,000	1,000,000	33.33	
Education Trust Fund - Career Technical Equipment	5,000,000	10,000,000	10,000,000	0	0.00	
Education Trust Fund - Hospitality Training	0	1,000,000	1,000,000	0	0.00	
Education Trust Fund - Career Roadmap	0	2,000,000	2,000,000	0	0.00	
Education Trust Fund - Short-Term Credential Scholarship	0	1,000,000	1,000,000	0	0.00	
ETF Advancement & Technology Fund	96,337,344	0	100,000,000			
Education Trust Fund - Supplemental Appropriation	112,390,057	0	300,000,000	300,000,000	.....
Other State Funds	85,921,725	141,400,725	99,191,440	(42,209,285)	(29.85)	
Federal Funds	319,713,825	285,826,738	285,188,400	(638,338)	(0.22)	
Local Funds	8,078,905	3,171,237	5,708,227	2,536,990	80.00	
Tuition and Fees	299,565,518	320,926,397	343,810,439	22,884,042	7.13	
Other Sources: Miscellaneous	13,383,105	17,040,420	21,697,200	4,656,780	27.33	
TOTAL REVENUES	1,486,677,036	1,355,312,484	1,849,727,475	494,414,991	36.48	
TOTAL AVAILABLE	1,831,251,091	2,406,003,776	3,422,858,677	1,016,854,901	42.26	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	724,894,182	739,392,067	754,178,226	14,786,159	2.00	
EDUCATIONAL AND GENERAL TRANSFERS (NET)						
Mandatory	37,909,292	40,049,333	48,870,394	0	0.00	
Non-Mandatory	17,756,325	53,431,174	17,065,579	0	0.00	
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	55,665,617	93,480,507	65,935,973	(27,544,534)	(29.47)	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	780,559,799	832,872,574	820,114,199	(12,758,375)	(1.53)	
EDUCATIONAL AND GENERAL ENDING BALANCE	1,050,691,292	1,573,131,202	2,602,744,478	1,029,613,276	65.45	

ALABAMA COMMUNITY COLLEGE SYSTEM

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>Educational and General Expenditures by Function</u>						
Instruction	293,878,768	299,756,344	305,751,470	5,995,126	2.00	
Public Service	82,395	84,043	84,043	0	0.00	
Academic Support	77,286,209	78,831,934	80,408,572	1,576,638	2.00	
Student Services	79,115,285	80,697,590	82,311,542	1,613,952	2.00	
Institutional Support	145,782,924	148,698,583	151,672,555	2,973,972	2.00	
Operation & Maintenance of Physical Plant	86,658,656	88,391,829	90,159,665	1,767,836	2.00	
Scholarships and Fellowships	42,089,945	42,931,744	43,790,379	858,635	2.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	724,894,182	739,392,067	754,178,226	14,786,159	2.00	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	370,856,096	378,273,220	385,838,682	7,565,462	2.00	
Employee Benefits	116,111,960	118,434,199	120,802,883	2,368,684	2.00	
Supplies and Expenses	187,331,266	191,077,891	194,897,768	3,819,877	2.00	
Equipment and Other Capital Assets	8,504,915	8,675,013	8,848,514	173,501	2.00	
Scholarships and Fellowships	42,089,945	42,931,744	43,790,379	858,635	2.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	724,894,182	739,392,067	754,178,226	14,786,159	2.00	
<u>PERSONNEL</u>						
Educational and General	10,165.00	10,368.00	10,575.00	207.00	2.00	
Auxiliary Enterprises	105.00	55.00	57.00	2.00	3.64	
TOTAL PERSONNEL	10,270.00	10,423.00	10,632.00	209.00	2.01	
<u>RESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	25,635,656	15,863,242	71,041,378	55,178,136	347.84	
<u>REVENUES</u>						
Other State Funds	83,651,520	137,380,008	83,651,520	(53,728,488)	(39.11)	
Federal Funds	292,492,385	283,642,997	295,314,312	11,671,315	4.11	
Local Funds	549,363	2,388,373	342,575	(2,045,798)	(85.66)	
Other Sources: Miscellaneous	6,782,812	2,115,049	2,136,199	21,150	1.00	
TOTAL REVENUES	383,476,080	425,526,427	381,444,606	(44,081,821)	(10.36)	
TOTAL AVAILABLE	409,111,736	441,389,669	452,485,984	11,096,315	2.51	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	363,086,560	370,348,291	377,700,675	7,352,384	1.99	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Non-Mandatory	30,161,934	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	30,161,934	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	393,248,494	370,348,291	377,700,675	7,352,384	1.99	

ALABAMA COMMUNITY COLLEGE SYSTEM

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
EDUCATIONAL AND GENERAL ENDING BALANCE	15,863,242	71,041,378	74,785,309	3,743,931	5.27	
<u>Educational and General Expenditures by Function</u>						
Instruction	54,092,086	55,173,928	56,277,407	1,103,479	2.00	
Public Service	3,811,783	3,888,018	3,965,779	77,761	2.00	
Academic Support	16,090,537	16,412,348	16,970,368	558,020	3.40	
Student Services	26,691,885	27,225,722	27,770,237	544,515	2.00	
Institutional Support	45,387,250	46,294,995	46,294,995	0	0.00	
Operation and Maintenance of Physical Plant	44,926,058	45,824,580	47,382,615	1,558,035	3.40	
Scholarships and Fellowships	172,086,961	175,528,700	179,039,274	3,510,574	2.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	363,086,560	370,348,291	377,700,675	7,352,384	1.99	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	60,744,721	46,776,356	36,020,042	(10,756,314)	(23.00)	
Employee Benefits	13,161,737	13,862,852	14,601,316	738,464	5.33	
Supplies and Expenses	39,936,751	34,989,345	30,654,830	(4,334,515)	(12.39)	
Equipment and Other Capital Assets	77,156,390	99,191,038	117,385,213	18,194,175	18.34	
Scholarships and Fellowships	172,086,961	175,528,700	179,039,274	3,510,574	2.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	363,086,560	370,348,291	377,700,675	7,352,384	1.99	
<u>PERSONNEL</u>						
Educational and General	2,815.00	2,870.00	2,928.00	58.00	2.02	
Auxiliary Enterprises	1.00	1.00	1.00	0.00	0.00	
TOTAL PERSONNEL	2,816.00	2,871.00	2,929.00	58.00	2.02	

DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	155,814,173	152,461,068	90,695,166	(61,765,902)	(40.51)	90,695,166
RECEIPTS:						
Federal and Local Funds:						
RESTORE Act	33,532,357	143,161,855	143,161,855	0	0.00	143,161,855
GOMESA	39,962,882	35,000,000	35,000,000	0	0.00	35,000,000
State Funds:						
State Reservoir Management Grant Fund	1,117,133	1,269,500	1,269,500	0	0.00	1,269,500
BP Oil Spill Fund	16,809,400	26,000,000	27,000,000	1,000,000	3.85	27,000,000
Administrative (Transfers, Magazine Subscriptions)	9,700,222	10,954,624	11,204,624	250,000	2.28	11,204,624
Receipts from Parks Operations, Estimated	52,180,616	49,566,536	58,507,233	8,940,697	18.04	58,507,233
State Parks Fund (Cigarette Tax, Miscellaneous)	25,766,447	15,480,000	17,915,000	2,435,000	15.73	17,915,000
Land Management Fees	4,945,004	4,663,452	5,683,378	1,019,926	21.87	5,683,378
State Lands	3,287,906	7,667,988	13,222,904	5,554,916	72.44	13,222,904
Forever Wild Trust Fund - Transfer	900,000	900,000	900,000	0	0.00	900,000
Game and Fish	28,885,593	26,663,500	26,156,820	(506,680)	(1.90)	26,156,820
Game and Fish (Hunting & Fishing Licenses, Fines)	46,370,250	30,580,000	34,744,900	4,164,900	13.62	34,744,900
Marine Resources	3,666,292	4,027,000	4,162,000	135,000	3.35	4,162,000
Marine Resources (Licenses, Taxes)	6,966,256	8,255,000	9,130,000	875,000	10.60	9,130,000
State General Fund	6,000,000	9,375,000	6,000,000	(3,375,000)	(36.00)	6,000,000
State General Fund - Supplemental Appropriation	1,550,000	0	0	0	.....	0
TOTAL RECEIPTS	281,640,358	373,564,455	394,058,214	20,493,759	5.49	394,058,214
TOTAL AVAILABLE	437,454,531	526,025,523	484,753,380	(41,272,143)	(7.85)	484,753,380
LESS: EXPENDITURES	284,993,463	435,330,357	455,461,675	20,131,318	4.62	455,461,675
Balance Unencumbered	152,461,068	90,695,166	29,291,705	(61,403,461)	(67.70)	29,291,705
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
CAPITAL OUTLAY PROGRAM						
State Land Management Function	6,000,000	6,350,000	6,350,000	0	0.00	
Outdoor Recreation Sites and Services Function	10,152,708	9,710,000	10,478,000	768,000	7.91	
Game and Fish Management Function	37,991,350	8,900,000	9,914,977	1,014,977	11.40	
Oil Spill Restoration Function	6,000,000	6,000,000	6,000,000	0	0.00	
TOTAL	60,144,058	30,960,000	32,742,977	1,782,977	5.76	
STATE LAND MANAGEMENT PROGRAM						
State Land Management Function	30,852,921	84,480,085	98,404,610	13,924,525	16.48	
TOTAL	30,852,921	84,480,085	98,404,610	13,924,525	16.48	
OUTDOOR RECREATION SITES AND SERVICES PROGRAM						
Outdoor Recreation Sites and Services Function	65,178,921	62,226,877	66,637,653	4,410,776	7.09	
ARPA Function	3,922,592	0	0	0	.....
TOTAL	69,101,513	62,226,877	66,637,653	4,410,776	7.09	
ADMINISTRATIVE SERVICES PROGRAM						
Administrative Services Function	10,518,559	12,658,980	13,275,467	616,487	4.87	
TOTAL	10,518,559	12,658,980	13,275,467	616,487	4.87	
GAME AND FISH PROGRAM						
Game and Fish Management Function	54,993,881	66,325,795	64,703,737	(1,622,058)	(2.45)	
ARPA Function	618,989	0	0	0	.....
TOTAL	55,612,870	66,325,795	64,703,737	(1,622,058)	(2.45)	

DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
MARINE RESOURCES PROGRAM						
Marine Resources Function	12,071,715	12,795,310	13,805,310	1,010,000	7.89	
TOTAL	12,071,715	12,795,310	13,805,310	1,010,000	7.89	
DEEPWATER HORIZON OIL SPILL RESTORATION PROGRAM						
Oil Spill Restoration Function	46,691,827	165,883,310	165,891,921	8,611	0.01	
TOTAL	46,691,827	165,883,310	165,891,921	8,611	0.01	
TOTAL EXPENDITURES	284,993,463	435,330,357	455,461,675	20,131,318	4.62	455,461,675
DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES SUMMARY						
Personnel Costs	49,759,271	60,346,491	63,544,860	3,198,369	5.30	
Employee Benefits	20,702,217	26,111,512	27,961,506	1,849,994	7.08	
Travel - In-State	625,218	1,051,797	943,900	(107,897)	(10.26)	
Travel - Out-of-State	251,057	501,267	473,269	(27,998)	(5.59)	
Repairs and Maintenance	22,903,489	10,646,764	12,212,943	1,566,179	14.71	
Rentals and Leases	2,153,322	2,461,285	2,835,271	373,986	15.19	
Utilities and Communication	7,764,625	8,475,904	8,700,796	224,892	2.65	
Professional Services	15,648,094	19,592,051	19,796,044	203,993	1.04	
Supplies/Materials/Operating Expenses	14,478,913	14,718,395	15,931,231	1,212,836	8.24	
Transportation Equipment Operations	4,656,612	5,619,708	5,343,450	(276,258)	(4.92)	
Grants and Benefits	63,717,640	224,692,163	230,717,914	6,025,751	2.68	
Capital Outlay	60,489,719	39,857,000	44,244,820	4,387,820	11.01	
Transportation Equipment Purchases	9,571,604	5,529,689	6,022,435	492,746	8.91	
Other Equipment Purchases	2,776,112	3,476,331	4,233,236	756,905	21.77	
Miscellaneous	9,495,570	12,250,000	12,500,000	250,000	2.04	
TOTAL EXPENDITURES	284,993,463	435,330,357	455,461,675	20,131,318	4.62	455,461,675
Total Number of Employees	994.31	1,348.00	1,262.00	(86.00)	(6.38)	
SOURCE OF FUNDS:						
State General Fund	7,550,000	9,375,000	6,000,000	(3,375,000)	(36.00)	6,000,000
Marine Resources	11,163,631	12,002,000	12,934,000	932,000	7.77	12,934,000
Marine Resources - Use Tax - Act 2001-669	645,942	280,000	358,000	78,000	27.86	358,000
Game and Fish	84,112,451	66,014,675	64,821,581	(1,193,094)	(1.81)	64,821,581
Game and Fish - ARPA	618,989	0	0	0	.....	0
Game and Fish - Use Tax - Act 2001-669	2,322,780	20,000	1,300,000	1,280,000	6,400.00	1,300,000
Land Management	7,735,794	13,129,000	17,906,282	4,777,282	36.39	17,906,282
Forever Wild Trust Fund - Transfer	900,000	900,000	900,000	0	0.00	900,000
Land Management - Use Tax - Act 2001-669	1,000,000	1,000,000	1,000,000	0	0.00	1,000,000
State Parks Fund	13,576,047	3,523,635	6,495,420	2,971,785	84.34	6,495,420
State Parks Fund - ARPA	3,922,592	0	0	0	.....	0
Parks Paving DOT Transfer	500,000	500,000	500,000	0	0.00	500,000
State Parks Fund - Cigarette Tax	1,790,000	3,000,000	3,000,000	0	0.00	3,000,000
State Parks Fund - Sales Tax Discount - Act 2000-731	7,915,000	8,208,000	8,578,000	370,000	4.51	8,578,000
Receipts from Parks Operations, Estimated	51,550,582	53,330,242	58,542,233	5,211,991	9.77	58,542,233
Conservation Administrative Fund	10,518,559	12,658,980	13,275,467	616,487	4.87	13,275,467
GOMESA	26,217,127	75,801,085	84,948,328	9,147,243	12.07	84,948,328
BP Oil Spill Fund	19,421,612	29,234,765	29,243,376	8,611	0.03	29,243,376
RESTORE Act	33,532,357	143,161,855	143,161,855	0	0.00	143,161,855
State Reservoir Management Grant Fund	0	3,191,120	2,497,133	(693,987)	(21.75)	2,497,133
Total Funds	284,993,463	435,330,357	455,461,675	20,131,318	4.62	455,461,675

AGENCY DESCRIPTION: Outdoor Recreation Sites And Services: Acquires and preserves natural areas; develops, furnishes, and maintains recreational facilities; and expands the knowledge of the natural environment of the state for the benefit of the public and tourism. Wildlife and Freshwater Fisheries: Manages the fish and wildlife resources of the state through freshwater fisheries, wildlife management, enforcement, administration, and fishing and hunting opportunities. Marine Police: Enforces the state's boating laws and regulations; investigates boating accidents; maintains aids to navigation on over 1,000,000 waterway acres of recreational and commercial waterways in the state; and registers and maintains records for approximately 300,000 boats. Marine Resources: Conserves the marine fisheries resources of the state through research, management, and enforcement. State Lands Management: Manages 30,000 acres of school lands, 7,000 acres of swamp and overflow lands, 13,000 acres of unused land, and 600,000 acres of submerged lands, title to all being vested in the State.

ALABAMA CONSTRUCTION RECRUITMENT INSTITUTE

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	1,519,777	1,729,293	1,729,293	0	0.00	1,729,293
RECEIPTS:						
State Funds:						
Construction Craft Industry Fees	1,957,152	1,950,000	2,000,000	50,000	2.56	2,000,000
TOTAL RECEIPTS	1,957,152	1,950,000	2,000,000	50,000	2.56	2,000,000
TOTAL AVAILABLE	3,476,929	3,679,293	3,729,293	50,000	1.36	3,729,293
LESS: EXPENDITURES	1,747,636	1,950,000	2,000,000	50,000	2.56	2,000,000
Balance Unencumbered	1,729,293	1,729,293	1,729,293	0	0.00	1,729,293

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

RECRUITMENT AND TRAINING PROMOTION PROGRAM

Recruitment and Training Promotion Function	1,747,636	1,950,000	2,000,000	50,000	2.56	
TOTAL	1,747,636	1,950,000	2,000,000	50,000	2.56	
TOTAL EXPENDITURES	1,747,636	1,950,000	2,000,000	50,000	2.56	2,000,000

ALABAMA CONSTRUCTION RECRUITMENT INSTITUTE SUMMARY

Personnel Costs	496,526	550,000	593,000	43,000	7.82	
Employee Benefits	138,351	146,800	165,000	18,200	12.40	
Travel - In State	29,975	50,000	50,000	0	0.00	
Travel - Out of State	0	1,000	1,000	0	0.00	
Repairs and Maintenance	2,086	1,000	1,000	0	0.00	
Rentals and Leases	57,933	65,000	70,000	5,000	7.69	
Utilities and Communication	15,698	30,000	25,000	(5,000)	(16.67)	
Professional Fees and Services	998,152	1,076,200	1,055,000	(21,200)	(1.97)	
Supplies/Materials/Operating Expenses	3,965	10,000	20,000	10,000	100.00	
Other Equipment Purchases	4,950	20,000	20,000	0	0.00	
TOTAL EXPENDITURES	1,747,636	1,950,000	2,000,000	50,000	2.56	2,000,000
Total Number of Employees	6.00	7.00	7.00	0.00	0.00	

SOURCE OF FUNDS:

Recruitment and Training Promotion Fund	1,747,636	1,950,000	2,000,000	50,000	2.56	2,000,000
Total Funds	1,747,636	1,950,000	2,000,000	50,000	2.56	2,000,000

AGENCY DESCRIPTION: Provides for the recruitment of, training programs and opportunities for new construction craft trade workers. Works to educate young people, parents, educators and others about the opportunities offered by the construction industry.

STATE LICENSING BOARD FOR GENERAL CONTRACTORS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	1,793,858	2,145,347	2,145,347	0	0.00	2,145,347
RECEIPTS:						
State Funds:						
Applications/Renewals/Fees	1,834,184	2,781,420	2,866,920	85,500	3.07	2,866,920
TOTAL RECEIPTS	1,834,184	2,781,420	2,866,920	85,500	3.07	2,866,920
TOTAL AVAILABLE	3,628,042	4,926,767	5,012,267	85,500	1.74	5,012,267
LESS: EXPENDITURES	1,482,695	2,781,420	2,866,920	85,500	3.07	2,866,920
Balance Unencumbered	2,145,347	2,145,347	2,145,347	0	0.00	2,145,347

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Licensure and Regulation of General Contractors

Function	1,482,695	2,781,420	2,866,920	85,500	3.07	
TOTAL	1,482,695	2,781,420	2,866,920	85,500	3.07	
TOTAL EXPENDITURES	1,482,695	2,781,420	2,866,920	85,500	1.68	2,866,920

STATE LICENSING BOARD FOR GENERAL CONTRACTORS SUMMARY

Personnel Costs	732,420	1,170,000	1,181,700	11,700	1.00	
Employee Benefits	321,263	380,000	383,800	3,800	1.00	
Travel - In-State	18,845	30,000	30,000	0	0.00	
Travel - Out-of-State	11,659	30,000	30,000	0	0.00	
Repairs and Maintenance	625	35,000	35,000	0	0.00	
Rentals and Leases	143,800	170,000	230,000	60,000	35.29	
Utilities and Communication	40,094	110,000	110,000	0	0.00	
Professional Fees and Services	61,374	410,000	410,000	0	0.00	
Supplies/Materials/Operating Expenses	99,239	120,000	120,000	0	0.00	
Transportation Equipment Operations	44,533	40,000	50,000	10,000	25.00	
Transportation Equipment Purchases	0	126,420	126,420	0	0.00	
Other Equipment Purchases	8,843	160,000	160,000	0	0.00	
TOTAL EXPENDITURES	1,482,695	2,781,420	2,866,920	85,500	3.07	2,866,920
Total Number of Employees	14.00	22.00	22.00	0.00	0.00	

SOURCE OF FUNDS:

Licensing Board for General Contractors Fund	1,482,695	2,781,420	2,866,920	85,500	3.07	2,866,920
Total Funds	1,482,695	2,781,420	2,866,920	85,500	3	2,866,920

AGENCY DESCRIPTION: Safeguards life, health, and property and promotes general public welfare by requiring that only properly qualified persons be permitted to engage in general contracting. Requires all contractors of projects of \$50,000, except single family dwelling, to be licensed by application and approval after scrutiny by the Board. Reviews the experience record, technical qualifications, and financial responsibility of the applicants. Protects citizens by ensuring that persons allowed to construct both public and private facilities be responsible and qualified to ensure proper responsible completion that would not collapse or otherwise fail, causing the possible loss of life as well as financial loss.

DEPARTMENT OF CORRECTIONS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	25,539,707	18,675,768	10,930,216	(7,745,552)	(41.47)	10,930,216
RECEIPTS:						
State Funds:						
Opioid Treatment and Abatement Fund	1,000,000	0	0	0	.....	0
Correctional Agricultural Fund	3,899,100	8,233,829	5,187,000	(3,046,829)	(37.00)	5,187,000
Drug Demand Reduction Fund	2,256,631	8,500,000	8,500,000	0	0.00	8,500,000
Correctional Industries Revolving Fund	11,181,496	35,084,660	35,084,660	0	0.00	35,084,660
Miscellaneous Revenue	53,660,389	64,619,692	64,619,692	0	0.00	64,619,692
State General Fund	661,732,404	736,582,167	994,318,765	257,736,598	34.99	826,704,722
State General Fund - Departmental Emergency Fund	335,000	0	0	0	.....	0
State General Fund - Reversion Reappropriated	37,488,022	3,879,825	0	(3,879,825)	(100.00)	0
State General Fund - Inflationary Increase	28,632,924	34,046,191	0	(34,046,191)	(100.00)	0
State General Fund - SEIB Increase	1,565,100	1,191,617	0	(1,191,617)	(100.00)	0
State General Fund - COLA	4,251,739	4,859,195	0	(4,859,195)	(100.00)	0
Education Trust Fund - Transfer from Alabama Community College System	3,000,000	0	0	0	.....	0
TOTAL RECEIPTS	809,002,805	896,997,176	1,107,710,117	210,712,941	23.49	940,096,074
TOTAL AVAILABLE	834,542,512	915,672,944	1,118,640,333	202,967,389	22.17	951,026,290
LESS: EXPENDITURES	783,353,995	904,742,728	1,107,710,117	202,967,389	22.43	940,096,074
REVERSION TO STATE GENERAL FUND	3,879,825	0	0	0	.....	0
STATE GENERAL FUND TRANSFER TO CORRECTIONAL CAPITAL IMPROVEMENT FUND	28,632,924	0	0	0	.....	0
Balance Unencumbered	18,675,768	10,930,216	10,930,216	0	0.00	10,930,216
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
CAPITAL OUTLAY PROGRAM						
Operations Function	7,074,988	0	0	0	.....
Industrial Operations Function	2,000,000	0	0	0	.....
Construction, Renovation, and Improvement of Prisons Function	3,000,000	0	0	0	.....
TOTAL	12,074,988	0	0	0	.....
DRUG DEMAND REDUCTION PROGRAM						
Inmate Administration, Security, Custody and Control Function	610,365	1,025,000	1,025,000	0	0.00	
Inmate Personal Services Function	81,241	6,975,000	6,975,000	0	0.00	
Operations Function	427,784	500,000	500,000	0	0.00	
TOTAL	1,119,390	8,500,000	8,500,000	0	0.00	
INSTITUTIONAL SERVICE CORRECTIONS PROGRAM						
Inmate Administration, Security, Custody and Control Function	255,224,170	248,951,279	311,373,289	62,422,010	25.07	
Inmate Personal Services Function	284,340,076	314,184,874	323,704,690	9,519,816	3.03	
Agency Administration Function	1,519	0	0	0	.....
Operations Function	156,901,355	229,766,740	358,965,057	129,198,317	56.23	
Community Corrections Function	16,220,522	15,218,648	15,600,000	381,352	2.51	
TOTAL	712,687,642	808,121,541	1,009,643,036	201,521,495	24.94	

DEPARTMENT OF CORRECTIONS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
CORRECTIONAL INDUSTRIES PROGRAM						
Industrial Operations Function	16,399,920	44,184,474	40,271,660	(3,912,814)	(8.86)	
TOTAL	16,399,920	44,184,474	40,271,660	(3,912,814)	(8.86)	
ADMINISTRATIVE SERVICES AND LOGISTICAL SUPPORT PROGRAM						
Operations Function	878	0	0	0	.....
Agency Administration Function	41,071,177	43,936,713	49,295,421	5,358,708	12.20	
TOTAL	41,072,055	43,936,713	49,295,421	5,358,708	12.20	
TOTAL EXPENDITURES	783,353,995	904,742,728	1,107,710,117	202,967,389	22.43	940,096,074
DEPARTMENT OF CORRECTIONS SUMMARY						
Personnel Costs	243,746,981	238,029,085	287,730,275	49,701,190	20.88	
Employee Benefits	82,596,607	88,649,450	108,207,585	19,558,135	22.06	
Travel - In-State	1,214,741	1,292,000	1,422,000	130,000	10.06	
Travel - Out-of-State	193,283	220,000	300,000	80,000	36.36	
Repairs and Maintenance	6,526,023	7,715,000	10,215,000	2,500,000	32.40	
Rentals and Leases	5,042,754	6,203,000	6,203,000	0	0.00	
Utilities and Communication	20,500,876	15,363,400	16,400,728	1,037,328	6.75	
Professional Fees and Services	282,493,940	339,957,152	369,902,375	29,945,223	8.81	
Supplies/Materials/Operating Expenses	65,617,794	84,117,077	82,808,663	(1,308,414)	(1.56)	
Transportation Equipment Operations	4,675,710	4,500,000	4,700,000	200,000	4.44	
Grants and Benefits	16,041,416	14,957,748	16,339,100	1,381,352	9.24	
Capital Outlay	34,776,245	21,152,983	113,891,806	92,738,823	438.42	
Transportation Equipment Purchases	5,409,744	3,150,000	3,150,000	0	0.00	
Other Equipment Purchases	7,807,171	72,595,833	79,599,585	7,003,752	9.65	
Debt Services	6,710,710	6,840,000	6,840,000	0	0.00	
TOTAL EXPENDITURES	783,353,995	904,742,728	1,107,710,117	202,967,389	22.43	940,096,074
Total Number of Employees	3,221.00	3,268.00	3,791.00	523.00	16.00	
SOURCE OF FUNDS:						
State General Fund	701,492,440	780,558,995	994,318,765	213,759,770	27.39	826,704,722
Education Trust Fund	3,000,000	0	0	0	.....	0
Miscellaneous Revenue	59,296,618	64,619,692	64,619,692	0	0.00	64,619,692
Miscellaneous Revenue - Reversion Reappropriated	0	4,425,193	0	(4,425,193)	(100.00)	0
Correctional Industries Revolving Fund	12,724,017	35,084,660	35,084,660	0	0.00	35,084,660
Correctional Industries Revolving Fund - Reversion Reappropriated	0	865,985	0	(865,985)	(100.00)	0
Drug Demand Reduction Fund	1,119,390	8,500,000	8,500,000	0	0.00	8,500,000
Correctional Agricultural Fund	5,675,904	8,233,829	5,187,000	(3,046,829)	(37.00)	5,187,000
Opioid Treatment and Abatement Fund	45,626	2,454,374	0	(2,454,374)	(100.00)	0
Total Funds	783,353,995	904,742,728	1,107,710,117	202,967,389	22.43	940,096,074

AGENCY DESCRIPTION: Administrative Services And Logistical Support: Coordinates support systems interrelated with correctional services that provides training of personnel, inmate clothing and food distribution. Institutional Services: Provides basic life-supportive needs and control over offenders sentenced to the Department of Corrections and coordinates housing and security services with offender improvement programs. Correctional Industries: Offers meaningful offender employment and improvement through manufacturing and farming operations.

DEPARTMENT OF CORRECTIONS - CORRECTIONAL CAPITAL IMPROVEMENT FUND AND FACILITIES MAINTENANCE FUND

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	0	0	0	0	.....	0
RECEIPTS:						
State Funds:						
State General Fund	1,835,000	1,835,000	6,835,000	5,000,000	272.48	1,835,000
State General Fund - Supplemental Appropriation	150,000,000	0	0	0	.....	0
State General Fund - Conditional Appropriation	140,000,000	250,000,000	0	(250,000,000)	(100.00)	0
State General Fund - Conditional Appropriation - Act 2023-382 Section 3C	30,000,000	0	0	0	.....	0
State General Fund - Conditional Appropriation - Act 2024-355 Section 3C	0	50,000,000	0	(50,000,000)	(100.00)	0
State General Fund - Transfer from Department of Corrections	28,632,924	0	0	0	.....	0
State General Fund - Reversion Reappropriated Education Trust Fund - Transfer from Alabama Community College System	11,835,000	13,670,000	0	(13,670,000)	(100.00)	0
	100,000,000	0	0	0	.....	0
TOTAL RECEIPTS	462,302,924	315,505,000	6,835,000	(308,670,000)	(97.83)	1,835,000
TOTAL AVAILABLE	462,302,924	315,505,000	6,835,000	(308,670,000)	(97.83)	1,835,000
LESS: EXPENDITURES	448,632,924	315,505,000	6,835,000	(308,670,000)	(97.83)	1,835,000
REVERSION TO STATE GENERAL FUND	13,670,000	0	0	0	.....
Balance Unencumbered	0	0	0	0	.....	0
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
CORRECTIONAL FACILITIES MAINTENANCE PROGRAM						
Construction, Renovation, and Improvement of Prison						
Facilities Function	0	15,505,000	6,835,000	(8,670,000)	(55.92)	
TOTAL	0	15,505,000	6,835,000	(8,670,000)	(55.92)	
CAPITAL OUTLAY PROGRAM						
Construction, Renovation, and Improvement of Prison						
Facilities Function	448,632,924	300,000,000	0	(300,000,000)	(100.00)	
TOTAL	448,632,924	300,000,000	0	(300,000,000)	(100.00)	
TOTAL EXPENDITURES	448,632,924	315,505,000	6,835,000	(308,670,000)	(97.83)	1,835,000
DEPARTMENT OF CORRECTIONS - CORRECTIONAL CAPITAL IMPROVEMENT FUND SUMMARY						
Repairs and Maintenance	0	1,835,000	6,835,000	5,000,000	272.48	
Professional Fees and Services	43,632,924	0	0	0	.....
Capital Outlay	85,000,000	0	0	0	.....
Miscellaneous	320,000,000	313,670,000	0	(313,670,000)	(100.00)	
TOTAL EXPENDITURES	448,632,924	315,505,000	6,835,000	(308,670,000)	(97.83)	1,835,000
Total Number of Employees	0.00	0.00	0.00	0.00	.....
SOURCE OF FUNDS:						
State General Fund	348,632,924	315,505,000	6,835,000	(308,670,000)	(97.83)	1,835,000
Education Trust Fund	100,000,000	0	0	0	.....	0
Total Funds	448,632,924	315,505,000	6,835,000	(308,670,000)	(97.83)	1,835,000

AGENCY DESCRIPTION: For the construction, renovation, and maintenance of correctional facilities for the Alabama Department of Corrections.

ALABAMA BOARD OF COSMETOLOGY AND BARBERING

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	2,045,778	1,932,253	1,932,253	0	0.00	1,932,253
RECEIPTS:						
State Funds:						
Licensing and Administrative Fees	3,071,280	3,925,000	3,925,000	0	0.00	3,925,000
TOTAL RECEIPTS	3,071,280	3,925,000	3,925,000	0	0.00	3,925,000
TOTAL AVAILABLE	5,117,058	5,857,253	5,857,253	0	0.00	5,857,253
LESS: EXPENDITURES	3,184,805	3,925,000	3,925,000	0	0.00	3,925,000
Balance Unencumbered	1,932,253	1,932,253	1,932,253	0	0.00	1,932,253

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Cosmetology Licensing and Regulation Function	3,184,805	3,925,000	3,925,000	0	0.00	
TOTAL	3,184,805	3,925,000	3,925,000	0	0.00	
TOTAL EXPENDITURES	3,184,805	3,925,000	3,925,000	0	0.00	3,925,000

ALABAMA BOARD OF COSMETOLOGY AND BARBERING SUMMARY

Personnel Costs	1,208,218	1,710,000	1,784,000	74,000	4.33	
Employee Benefits	538,034	768,000	775,000	7,000	0.91	
Travel - In-State	49,903	110,000	110,000	0	0.00	
Travel - Out-of-State	0	12,000	12,000	0	0.00	
Repairs and Maintenance	5,168	10,000	10,000	0	0.00	
Rentals and Leases	230,155	250,000	250,000	0	0.00	
Utilities and Communication	43,438	80,000	80,000	0	0.00	
Professional Fees and Services	598,141	450,000	450,000	0	0.00	
Supplies/Materials/Operating Expenses	363,726	395,000	319,000	(76,000)	(19.24)	
Transportation Equipment Operations	23,360	25,000	20,000	(5,000)	(20.00)	
Transportation Equipment Purchases	61,444	50,000	50,000	0	0.00	
Other Equipment Purchases	63,218	65,000	65,000	0	0.00	
TOTAL EXPENDITURES	3,184,805	3,925,000	3,925,000	0	0.00	3,925,000
Total Number of Employees	29.00	35.00	38.00	3.00	8.57	

SOURCE OF FUNDS:

Board of Cosmetology and Barbering Fund	3,184,805	3,925,000	3,925,000	0	0.00	3,925,000
Total Funds	3,184,805	3,925,000	3,925,000	0	—	3,925,000

AGENCY DESCRIPTION: Regulates the teaching and practice of cosmetology, licensing of persons practicing or instructing in any phase of cosmetology and licensing the salons and schools in which they enroll, practice or instruct. Establishes the curriculums for students in beauty schools and apprentices in beauty salons.

ALABAMA BOARD OF EXAMINERS IN COUNSELING

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	2,868,847	2,982,634	2,982,634	0	0.00	2,982,634
RECEIPTS:						
State Funds:						
Licensure Receipts	938,028	975,000	975,000	0	0.00	975,000
TOTAL RECEIPTS	938,028	975,000	975,000	0	0.00	975,000
TOTAL AVAILABLE	3,806,875	3,957,634	3,957,634	0	0.00	3,957,634
LESS: EXPENDITURES	824,241	975,000	975,000	0	0.00	975,000
Balance Unencumbered	2,982,634	2,982,634	2,982,634	0	0.00	2,982,634

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Licensure and Regulation of Counselors Function	824,241	975,000	975,000	0	0.00	
TOTAL	824,241	975,000	975,000	0	0.00	
TOTAL EXPENDITURES	824,241	975,000	975,000	0	0.00	975,000

ALABAMA BOARD OF EXAMINERS IN COUNSELING SUMMARY

Personnel Costs	34,717	97,200	97,200	0	0.00	
Employee Benefits	6,056	29,000	29,000	0	0.00	
Travel - In-State	20,696	30,000	30,000	0	0.00	
Travel - Out-of-State	1,155	5,000	5,000	0	0.00	
Repairs and Maintenance	0	2,000	2,000	0	0.00	
Rentals and Leases	0	3,000	3,000	0	0.00	
Utilities and Communication	5,616	6,000	6,000	0	0.00	
Professional Fees and Services	725,157	768,300	768,300	0	0.00	
Supplies/Materials/Operating Expenses	24,485	26,500	26,500	0	0.00	
Other Equipment Purchases	6,359	8,000	8,000	0	0.00	
TOTAL EXPENDITURES	824,241	975,000	975,000	0	0.00	975,000
Total Number of Employees	3.00	2.00	2.00	0.00	0.00	

SOURCE OF FUNDS:

Alabama Board of Examiners in Counseling						
Fund	824,241	975,000	975,000	0	0.00	975,000
Total Funds	824,241	975,000	975,000	0	0.00	975,000

AGENCY DESCRIPTION: Provides regulation of counselors in private practice in the state of Alabama through a licensure and certification process. Protects the public from unethical practices of licensed professional counselors and insure minimal qualifications of counselors providing services to citizens. Protects the public from others representing themselves to the public as counselors in violation of the Code of Alabama 1975, Volume 18, Title 34, Section 34-8A-1 through 34-8A-23.

ALABAMA BOARD OF COURT REPORTING

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	134,353	121,656	121,656	0	0.00	121,656
RECEIPTS:						
State Funds:						
Board of Court Reporting Fund	85,216	200,000	200,000	0	0.00	200,000
TOTAL RECEIPTS	85,216	200,000	200,000	0	0.00	200,000
TOTAL AVAILABLE	219,569	321,656	321,656	0	0.00	321,656
LESS: EXPENDITURES	97,913	200,000	200,000	0	0.00	200,000
Balance Unencumbered	121,656	121,656	121,656	0	0.00	121,656

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Licensing and Registration of Court Reporters

Function	97,913	200,000	200,000	0	0.00	
TOTAL	97,913	200,000	200,000	0	0.00	
TOTAL EXPENDITURES	97,913	200,000	200,000	0	0.00	200,000

ALABAMA BOARD OF COURT REPORTING SUMMARY

Personnel Costs	31,514	33,592	34,580	988	2.94	
Employee Benefits	2,411	2,687	2,766	79	2.94	
Travel - In-State	1,034	8,000	8,000	0	0.00	
Repairs and Maintenance	725	1,000	1,000	0	0.00	
Rentals and Leases	4,877	4,800	5,000	200	4.17	
Utilities and Communication	784	800	900	100	12.50	
Professional Fees and Services	53,925	141,121	139,754	(1,367)	(0.97)	
Supplies/Materials/Operating Expenses	2,643	8,000	8,000	0	0.00	
TOTAL EXPENDITURES	97,913	200,000	200,000	0	0.00	200,000
Total Number of Employees	1.00	1.00	1.00	0.00	0.00	

SOURCE OF FUNDS:

Board of Court Reporting Fund	97,913	200,000	200,000	0	0.00	200,000
Total Funds	97,913	200,000	200,000	0	0.00	200,000

AGENCY DESCRIPTION: Regulates the licensure and practice of court reporting in the State of Alabama.

ALABAMA CREDIT UNION ADMINISTRATION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	4,708,738	5,248,160	1,519,517	(3,728,643)	(71.05)	1,519,517
RECEIPTS:						
State Funds:						
Operating Fees and Assessments	2,705,414	2,808,002	2,808,002	0	0.00	2,808,002
TOTAL RECEIPTS	2,705,414	2,808,002	2,808,002	0	0.00	2,808,002
TOTAL AVAILABLE	7,414,152	8,056,162	4,327,519	(3,728,643)	(46.28)	4,327,519
LESS: EXPENDITURES	2,165,992	6,536,645	2,808,002	(3,728,643)	(57.04)	2,808,002
Balance Unencumbered	5,248,160	1,519,517	1,519,517	0	0.00	1,519,517

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

CHARTER, LICENSURE AND REGULATION OF FINANCIAL INSTITUTIONS PROGRAM

Chartering and Regulating Credit Unions

Function	2,165,992	6,536,645	2,808,002	(3,728,643)	(57.04)	
TOTAL	2,165,992	6,536,645	2,808,002	(3,728,643)	(57.04)	
TOTAL EXPENDITURES	2,165,992	6,536,645	2,808,002	(3,728,643)	(57.04)	2,808,002

ALABAMA CREDIT UNION ADMINISTRATION SUMMARY

Personnel Costs	1,391,175	2,162,090	1,629,430	(532,660)	(24.64)	
Employee Benefits	433,480	1,039,232	506,572	(532,660)	(51.26)	
Travel - In-State	146,662	792,660	260,000	(532,660)	(67.20)	
Travel - Out-of-State	5,000	40,000	20,000	(20,000)	(50.00)	
Repairs and Maintenance	13,718	120,000	40,000	(80,000)	(66.67)	
Rentals and Leases	51,505	622,660	90,000	(532,660)	(85.55)	
Utilities and Communication	16,318	602,660	70,000	(532,660)	(88.38)	
Professional Fees and Services	53,128	603,140	70,480	(532,660)	(88.31)	
Supplies/Materials/Operating Expenses	53,751	502,683	70,000	(432,683)	(86.07)	
Transportation Equipment Operations	0	19,600	19,600	0	0.00	
Other Equipment Purchases	1,255	31,920	31,920	0	0.00	
TOTAL EXPENDITURES	2,165,992	6,536,645	2,808,002	(3,728,643)	(57.04)	2,808,002
Total Number of Employees	11.00	11.00	14.00	3.00	27.27	

SOURCE OF FUNDS:

Alabama Credit Union Administration Fund	2,165,992	2,808,002	2,808,002	0	0.00	2,808,002
Alabama Credit Union Administration - Reversion Reappropriated	0	3,728,643	0	(3,728,643)	(100.00)	
Total Funds	2,165,992	6,536,645	2,808,002	(3,728,643)	(57.04)	2,808,002

AGENCY DESCRIPTION: Examines state-chartered credit unions at least annually to insure safety of share accounts of members and solvency of the credit union for continued operation. Processes applications for new credit union charters and for the expansion of field memberships from existing credit unions which require an investigative survey to determine the needs of the area of membership to be served. Acts on merger requests. Establishes regulations and policies for credit unions.

CRIME VICTIMS COMPENSATION COMMISSION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	1,156,347	1,103,740	1,103,740	0	0.00	1,103,740
Investments Balance Brought Forward	4,564,452	5,839,919	5,839,919	0	0.00	5,839,919
RECEIPTS:						
Federal and Local Funds:						
Court Fines and Fees	1,192,306	2,687,946	2,275,000	(412,946)	(15.36)	2,275,000
VOCA Federal Grant	600,000	900,000	400,000	(500,000)	(55.56)	400,000
State Funds:						
State General Fund - Transfer	1,500,000	1,500,000	2,000,000	500,000	33.33	1,700,000
TOTAL RECEIPTS	4,292,306	5,087,946	4,675,000	(412,946)	(8.12)	4,375,000
TOTAL AVAILABLE	10,013,105	12,031,605	11,618,659	(412,946)	(3.43)	11,318,659
LESS: EXPENDITURES	4,344,913	5,087,946	4,675,000	(412,946)	(8.12)	4,375,000
INVESTMENT ADJUSTMENTS	(1,275,467)	0	0	0	.....
Investments Balance	5,839,919	5,839,919	5,839,919	0	0.00	5,839,919
Balance Unencumbered	1,103,740	1,103,740	1,103,740	0	0.00	1,103,740
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
SPECIAL SERVICES PROGRAM						
Crime Victims Compensation - Administration Function	4,344,913	5,087,946	4,675,000	(412,946)	(8.12)	
TOTAL	4,344,913	5,087,946	4,675,000	(412,946)	(8.12)	
TOTAL EXPENDITURES	4,344,913	5,087,946	4,675,000	(412,946)	(8.12)	4,375,000
CRIME VICTIMS COMPENSATION COMMISSION SUMMARY						
Personnel Costs	1,277,530	1,460,000	1,500,000	40,000	2.74	
Employee Benefits	521,944	587,946	600,000	12,054	2.05	
Travel - In-State	2,298	5,000	5,000	0	0.00	
Travel - Out-of-State	7,084	10,000	15,000	5,000	50.00	
Repairs and Maintenance	16,340	20,000	25,000	5,000	25.00	
Rentals and Leases	13,768	10,000	20,000	10,000	100.00	
Utilities and Communication	86,551	100,000	100,000	0	0.00	
Professional Fees and Services	154,116	125,000	200,000	75,000	60.00	
Supplies/Materials/Operating Expenses	45,730	90,000	90,000	0	0.00	
Transportation Equipment Operations	17,773	10,000	20,000	10,000	100.00	
Grants and Benefits	2,184,092	2,400,000	2,000,000	(400,000)	(16.67)	
Capital Outlay	0	250,000	0	(250,000)	(100.00)	
Transportation Equipment Purchases	0	0	60,000	60,000	.....
Other Equipment Purchases	17,687	20,000	40,000	20,000	100.00	
TOTAL EXPENDITURES	4,344,913	5,087,946	4,675,000	(412,946)	(8.12)	4,375,000
Total Number of Employees	31.00	28.00	27.00	(1.00)	(3.57)	
SOURCE OF FUNDS:						
State General Fund - Transfer	1,500,000	1,500,000	2,000,000	500,000	33.33	1,700,000
Crime Victims Compensation Fund	2,844,913	3,587,946	2,675,000	(912,946)	(25.44)	2,675,000
Total Funds	4,344,913	5,087,946	4,675,000	(412,946)	(8.12)	4,375,000

AGENCY DESCRIPTION: Financially compensates innocent victims of violent crimes; educates the public; advocates on behalf of victims; trains professionals on issues relating to victims; researches other agencies' policies, procedures and laws and makes recommendations which would improve services to victims; and litigates on behalf of victims.

ALABAMA SCHOOL OF CYBER TECHNOLOGY AND ENGINEERING

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	1,959,813	2,214,789	2,214,789	0	0.00	2,214,789
RECEIPTS:						
Federal and Other Funds:						
Fees	1,229,358	0	585,500	585,500	.....	585,500
State Funds:						
ALSDE - NBCT	24,000	0	24,000	24,000	.....	24,000
Education Trust Fund	10,911,364	13,045,097	14,575,000	1,529,903	11.73	13,745,097
Education Trust Fund - Supplemental Appropriation	650,000	0	0	0	.....	0
ETF Advancement & Technology Fund	254,976	0	254,976	254,976	.....	0
TOTAL RECEIPTS	13,069,698	13,045,097	15,439,476	2,394,379	18.35	14,354,597
TOTAL AVAILABLE	15,029,511	15,259,886	17,654,265	2,394,379	15.69	16,569,386
LESS: EXPENDITURES	12,814,722	13,045,097	15,439,476	2,394,379	18.35	14,354,597
Balance Unencumbered	2,214,789	2,214,789	2,214,789	0	0.00	2,214,789
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
OPERATIONS AND MAINTENANCE PROGRAM						
Alabama School of Cyber and Engineering Function	12,814,722	13,045,097	15,439,476	2,394,379	18.35	
TOTAL	12,814,722	13,045,097	15,439,476	2,394,379	18.35	
TOTAL EXPENDITURES	12,814,722	13,045,097	15,439,476	2,394,379	18.35	14,354,597
ALABAMA SCHOOL OF CYBER TECHNOLOGY AND ENGINEERING SUMMARY						
Personnel Costs	3,677,061	4,000,000	4,224,000	224,000	5.60	
Employee Benefits	1,216,519	1,400,000	1,470,000	70,000	5.00	
Travel - In-State	77,072	150,000	175,000	25,000	16.67	
Travel - Out-of-State	50,125	50,000	50,000	0	0.00	
Repairs and Maintenance	80,683	350,000	350,000	0	0.00	
Rentals and Leases	2,311,579	2,400,000	2,500,000	100,000	4.17	
Utilities and Communication	226,387	500,000	500,000	0	0.00	
Professional Fees and Services	767,418	1,293,800	1,300,000	6,200	0.48	
Supplies/Materials/Operating Expenses	3,323,258	1,800,000	3,540,476	1,740,476	96.69	
Transportation Equipment Operations	31,387	50,000	50,000	0	0.00	
Capital Outlay	801,939	500,000	750,000	250,000	50.00	
Transportation Equipment Purchases	52,000	120,000	30,000	(90,000)	(75.00)	
Other Equipment Purchases	104,382	431,297	500,000	68,703	15.93	
Debt Services	94,912	0	0	0	.....
TOTAL EXPENDITURES	12,814,722	13,045,097	15,439,476	2,394,379	18.35	14,354,597
Total Number of Employees	53.00	57.00	60.00	3.00	5.26	
SOURCE OF FUNDS:						
Education Trust Fund	11,561,364	13,045,097	14,575,000	1,529,903	11.73	13,745,097
ALSDE - NBCT	24,000	0	24,000	24,000	.....	24,000
Fees	1,149,380	0	585,500	585,500	.....	585,500
ETF Advancement & Technology Fund	79,978	0	254,976	254,976	.....	0
Total Funds	12,814,722	13,045,097	15,439,476	2,394,379	18.35	14,354,597

AGENCY DESCRIPTION: Regulates the practice of the Alabama School of Cyber Technology and Engineering (ASCTE) as per the Alabama Act number 2018-480 to create a program known as the Alabama School of Cyber Technology and Engineering in Huntsville, AL. This includes establishing an independent, residential school of academically motivated and gifted Alabama Students with Education opportunities and experiences in the rapidly growing fields of cyber and engineering and to assist teachers, administrators, and superintendents across the state in replicated cyber and engineering studies in their own school systems in compliance with the standards in the above named Act.

**ALABAMA INSTITUTE FOR DEAF AND BLIND
ADULT PROGRAMS**

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>COMBINED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	2,014,720	0	0	0	.....	0
<u>REVENUES</u>						
Education Trust Fund - Operations and Maintenance	16,644,198	17,183,900	19,018,345	1,834,445	10.68	18,043,095
Education Trust Fund - Birmingham Regional Office	10,000	10,000	0	(10,000)	(100.00)	10,000
Education Trust Fund - Supplemental Appropriation	221,934	0	0	0	.....	0
ETF Advancement & Technology Fund	79,384	0	0	0	.....	0
Other State Funds	498,926	165,573	165,573	0	0.00	165,573
Federal Funds	8,567,449	8,539,803	8,539,803	0	0.00	8,539,803
Tuition and Fees	282,785	0	0	0	.....	0
Other Sources: Miscellaneous	1,359,052	1,504,592	1,504,592	0	0.00	1,504,592
TOTAL REVENUES	27,663,728	27,403,868	29,228,313	1,824,445	6.66	28,263,063
TOTAL AVAILABLE	29,678,448	27,403,868	29,228,313	1,824,445	6.66	28,263,063
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	29,678,448	27,403,868	29,228,313	1,824,445	6.66	28,263,063
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	0	0	0	0	.....	0
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	29,678,448	27,403,868	29,228,313	1,824,445	6.66	28,263,063
EDUCATIONAL AND GENERAL ENDING BALANCE	0	0	0	0	.....	0
<u>Educational and General Expenditures by Function</u>						
Instruction	7,071,940	6,567,888	7,011,443	443,555	6.75	
Public Service	10,452,619	10,155,092	10,640,836	485,744	4.78	
Academic Support	1,167,584	1,207,256	1,291,304	84,048	6.96	
Student Services	4,529,334	4,411,333	4,754,818	343,485	7.79	
Institutional Support	3,107,939	2,791,785	3,099,901	308,116	11.04	
Operation & Maintenance of Physical Plant	3,349,032	2,270,514	2,430,011	159,497	7.02	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	29,678,448	27,403,868	29,228,313	1,824,445	6.66	28,263,063
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	15,032,827	15,662,306	15,900,532	238,226	1.52	
Employee Benefits	5,378,509	5,746,827	6,336,546	589,719	10.26	
Supplies and Expenses	7,574,100	4,760,206	5,474,526	714,320	15.01	
Equipment and Other Capital Assets	1,693,012	1,234,529	1,516,709	282,180	22.86	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	29,678,448	27,403,868	29,228,313	1,824,445	6.66	28,263,063
<u>PERSONNEL</u>						
Educational and General	291.52	298.37	298.37	0.00	0.00	

**ALABAMA INSTITUTE FOR DEAF AND BLIND
ADULT PROGRAMS**

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>UNRESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	1,939,079	0	0	0	.....
<u>REVENUES</u>						
Education Trust Fund - Operations and Maintenance	16,644,198	17,183,900	19,018,345	1,834,445	10.68	
Education Trust Fund - Birmingham Regional Office	10,000	10,000	0	(10,000)	(100.00)	
Education Trust Fund - Supplemental Appropriation	221,934	0	0	0	.....
ETF Advancement and Technology Fund	79,384	0	0	0	.....
Other State Funds	34,110	0	0	0	.....
Federal Funds	6,000,719	5,943,717	5,943,717	0	0.00	
Tuition and Fees	282,785	0	0	0	.....
Other Sources: Miscellaneous	790,932	761,405	761,405	0	0.00	
TOTAL REVENUES	24,064,062	23,899,022	25,723,467	1,824,445	7.63	
TOTAL AVAILABLE	26,003,141	23,899,022	25,723,467	1,824,445	7.63	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	26,003,141	23,899,022	25,723,467	1,824,445	7.63	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	0	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	26,003,141	23,899,022	25,723,467	1,824,445	7.63	
EDUCATIONAL AND GENERAL ENDING BALANCE	0	0	0	0	.....
<u>Educational and General Expenditures by Function</u>						
Instruction	6,816,067	6,314,178	6,757,733	443,555	7.02	
Public Service	7,044,318	6,914,753	7,400,497	485,744	7.02	
Academic Support	1,156,451	1,196,459	1,280,507	84,048	7.02	
Student Services	4,529,334	4,411,333	4,754,818	343,485	7.79	
Institutional Support	3,107,939	2,791,785	3,099,901	308,116	11.04	
Operation & Maintenance of Physical Plant	3,349,032	2,270,514	2,430,011	159,497	7.02	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	26,003,141	23,899,022	25,723,467	1,824,445	7.63	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	13,107,078	13,909,732	14,147,958	238,226	1.71	
Employee Benefits	4,672,051	5,096,585	5,686,304	589,719	11.57	
Supplies and Expenses	6,841,659	3,906,325	4,620,645	714,320	18.29	
Equipment and Other Capital Assets	1,382,353	986,380	1,268,560	282,180	28.61	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	26,003,141	23,899,022	25,723,467	1,824,445	7.63	

**ALABAMA INSTITUTE FOR DEAF AND BLIND
ADULT PROGRAMS**

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>PERSONNEL</u>						
Educational and General	254.73	261.58	261.58	0.00	0.00	
<u>RESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	75,641	0	0	0	.....
<u>REVENUES</u>						
Other State Funds	464,816	165,573	165,573	0	0.00	
Federal Funds	2,566,730	2,596,086	2,596,086	0	0.00	
Other Sources: Miscellaneous	568,120	743,187	743,187	0	0.00	
TOTAL REVENUES	3,599,666	3,504,846	3,504,846	0	0.00	
TOTAL AVAILABLE	3,675,307	3,504,846	3,504,846	0	0.00	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	3,675,307	3,504,846	3,504,846	0	0.00	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	0	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	3,675,307	3,504,846	3,504,846	0	0.00	
EDUCATIONAL AND GENERAL ENDING BALANCE	0	0	0	0	.....
<u>Educational and General Expenditures by Function</u>						
Instruction	255,873	253,710	253,710	0	0.00	
Public Service	3,408,301	3,240,339	3,240,339	0	0.00	
Academic Support	11,133	10,797	10,797	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	3,675,307	3,504,846	3,504,846	0	0.00	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	1,925,749	1,752,574	1,752,574	0	0.00	
Employee Benefits	706,458	650,242	650,242	0	0.00	
Supplies and Expenses	732,441	853,881	853,881	0	0.00	
Equipment and Other Capital Assets	310,659	248,149	248,149	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	3,675,307	3,504,846	3,504,846	0	0.00	
<u>PERSONNEL</u>						
Educational and General	36.79	36.79	36.79	0.00	0.00	

**ALABAMA INSTITUTE FOR DEAF AND BLIND
CHILDREN AND YOUTH PROGRAM**

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>COMBINED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	1,082,242	877,655	877,655	0	0.00	877,655
<u>REVENUES</u>						
Education Trust Fund - Operations & Maintenance	45,449,500	47,798,768	52,607,026	4,808,258	10.06	50,188,706
Education Trust Fund - Supplemental Appropriation	3,242,997	0	0	0	.....	0
ETF Advancement & Technology Fund	211,690	0	0	0	.....	0
Other State Funds	2,507,456	3,057,752	3,057,752	0	0.00	3,057,752
Federal Funds	4,146,967	3,057,913	3,057,913	0	0.00	3,057,913
Other Sources - Miscellaneous	16,142,168	10,544,667	10,544,667	0	0.00	10,544,667
TOTAL REVENUES	71,700,778	64,459,100	69,267,358	4,808,258	7.46	66,849,038
TOTAL AVAILABLE	72,783,020	65,336,755	70,145,013	4,808,258	7.36	67,726,693
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	71,905,365	64,459,100	69,267,358	4,808,258	7.46	66,849,038
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	0	0	0	0	.....	0
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	71,905,365	64,459,100	69,267,358	4,808,258	7.46	66,849,038
EDUCATIONAL AND GENERAL ENDING BALANCE	877,655	877,655	877,655	0	0.00	877,655
<u>Educational and General Expenditures by Function</u>						
Instruction	29,638,557	25,184,406	25,664,893	480,487	1.91	
Public Service	9,471,261	8,007,813	8,103,726	95,913	1.20	
Academic Support	2,152,384	2,004,527	2,064,935	60,408	3.01	
Student Services	15,284,462	16,176,179	16,845,336	669,157	4.14	
Institutional Support	7,531,563	6,867,173	7,171,622	304,449	4.43	
Operation & Maintenance of Physical Plant	7,827,138	6,219,002	9,416,846	3,197,844	51.42	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	71,905,365	64,459,100	69,267,358	4,808,258	7.46	66,849,038
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	30,476,984	30,061,781	30,496,792	435,011	1.45	
Employee Benefits	11,342,883	11,280,764	12,406,752	1,125,988	9.98	
Supplies and Expenses	27,128,422	20,644,428	20,802,828	158,400	0.77	
Equipment and Other Capital Assets	2,957,076	2,472,127	5,560,986	3,088,859	124.95	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	71,905,365	64,459,100	69,267,358	4,808,258	7.46	66,849,038
<u>Personnel</u>						
Education and General	646.14	669.15	669.15	0.00	0.00	

**ALABAMA INSTITUTE FOR DEAF AND BLIND
CHILDREN AND YOUTH PROGRAM**

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>UNRESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	0	877,651	877,651	0	0.00	
<u>REVENUES</u>						
Education Trust Fund - Operations & Maintenance	45,449,496	47,798,768	52,607,026	4,808,258	10.06	
Education Trust Fund - Supplemental Appropriation	3,242,997	0	0	0	.....
ETF Advancement & Technology Fund	211,690	0	0	0	.....
Other State Funds	174,938	0	0	0	.....
Other Sources - Miscellaneous	1,769,381	1,483,375	1,483,375	0	0.00	
TOTAL REVENUES	50,848,502	49,282,143	54,090,401	4,808,258	9.76	
TOTAL AVAILABLE	50,848,502	50,159,794	54,968,052	4,808,258	9.59	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	49,970,851	49,282,143	54,090,401	4,808,258	9.76	
<u>EDUCATIONAL AND GENERAL TRANSFER (NET)</u>						
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	0	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	49,970,851	49,282,143	54,090,401	4,808,258	9.76	
EDUCATIONAL AND GENERAL ENDING BALANCE	877,651	877,651	877,651	0	0.00	
<u>Educational and General Expenditures by Function</u>						
Instruction	14,698,018	15,169,393	15,649,880	480,487	3.17	
Public Service	2,877,066	3,028,072	3,123,985	95,913	3.17	
Academic Support	2,152,213	1,907,146	1,967,554	60,408	3.17	
Student Services	14,932,447	16,125,030	16,794,187	669,157	4.15	
Institutional Support	7,483,969	6,833,500	7,137,949	304,449	4.46	
Operation & Maintenance of Physical Plant	7,827,138	6,219,002	9,416,846	3,197,844	51.42	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	49,970,851	49,282,143	54,090,401	4,808,258	9.76	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	24,791,178	25,399,760	25,834,771	435,011	1.71	
Employee Benefits	9,464,147	9,731,237	10,857,225	1,125,988	11.57	
Supplies and Expenses	12,926,106	11,826,116	11,984,516	158,400	1.34	
Equipment and Other Capital Assets	2,789,420	2,325,030	5,413,889	3,088,859	132.85	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	49,970,851	49,282,143	54,090,401	4,808,258	9.76	
<u>PERSONNEL</u>						
Educational and General	572.20	591.07	591.07	0.00	0.00	
<u>RESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	1,082,242	0	0	0	.....
<u>REVENUES</u>						
Other State Funds	2,332,518	3,057,752	3,057,752	0	0.00	
Federal Funds	4,146,967	3,057,913	3,057,913	0	0.00	

**ALABAMA INSTITUTE FOR DEAF AND BLIND
CHILDREN AND YOUTH PROGRAM**

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Other Sources - Miscellaneous	14,372,787	9,061,292	9,061,292	0	0.00	
TOTAL REVENUES	20,852,272	15,176,957	15,176,957	0	0.00	
TOTAL AVAILABLE	21,934,514	15,176,957	15,176,957	0	0.00	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	21,934,514	15,176,957	15,176,957	0	0.00	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	0	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	21,934,514	15,176,957	15,176,957	0	0.00	
EDUCATIONAL AND GENERAL ENDING BALANCE	0	0	0	0	.....
<u>Educational and General Expenditures by Function</u>						
Instruction	14,940,539	10,015,013	10,015,013	0	0.00	
Public Service	6,594,195	4,979,741	4,979,741	0	0.00	
Academic Support	171	97,381	97,381	0	0.00	
Student Services	352,015	51,149	51,149	0	0.00	
Institutional Support	47,594	33,673	33,673	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	21,934,514	15,176,957	15,176,957	0	0.00	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	5,685,806	4,662,021	4,662,021	0	0.00	
Employee Benefits	1,878,736	1,549,527	1,549,527	0	0.00	
Supplies and Expenses	14,202,316	8,818,312	8,818,312	0	0.00	
Equipment and Other Capital Assets	167,656	147,097	147,097	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	21,934,514	15,176,957	15,176,957	0	0.00	
<u>PERSONNEL</u>						
Educational and General	73.94	78.08	78.08	0.00	0.00	

**ALABAMA INSTITUTE FOR DEAF AND BLIND
INDUSTRIES FOR THE BLIND**

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>COMBINED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	5,980,789	39,692	39,692	0	0.00	39,692
<u>REVENUES</u>						
Education Trust Fund - Operations & Maintenance	11,818,974	12,231,959	13,067,454	835,495	6.83	12,843,557
ETF - Advancement & Technology Fund	39,692	0	0	0	.....	0
Sales of Blind-Made Products	26,057,510	27,294,000	27,294,000	0	0.00	27,294,000
Federal Funds	92,369	100,000	100,000	0	0.00	100,000
Other State Funds	8,240	0	0	0	.....	0
TOTAL REVENUES	38,016,785	39,625,959	40,461,454	835,495	2.11	40,237,557
Less						
<u>EXPENDITURES</u>						
<u>Administrative Services:</u>						
Salaries and Wages	3,625,225	3,524,603	3,598,918	74,315	2.11	
Employee Benefits	1,300,628	1,314,056	1,341,762	27,706	2.11	
Supplies and Expenses	1,775,781	1,502,105	1,533,776	31,671	2.11	
Equipment and Other Capital Assets	274,572	263,959	269,524	5,565	2.11	
TOTAL	6,976,206	6,604,723	6,743,980	139,257	2.11	
<u>Sheltered Workshops:</u>						
Salaries and Wages	6,793,251	6,604,696	6,743,953	139,257	2.11	
Employee Benefits	3,424,658	3,460,014	3,532,967	72,953	2.11	
Supplies and Expenses	23,246,801	19,664,095	20,078,703	414,608	2.11	
Equipment and Other Capital Assets	474,932	456,574	466,201	9,627	2.11	
TOTAL	33,939,642	30,185,379	30,821,824	636,445	2.11	
<u>Operation and Maintenance of Physical Plant:</u>						
Salaries and Wages	1,002,299	974,479	995,025	20,546	2.11	
Employee Benefits	384,285	388,252	396,438	8,186	2.11	
Supplies and Expenses	1,024,585	866,680	884,954	18,274	2.11	
Equipment and Other Capital Assets	164,185	157,838	161,166	3,328	2.11	
Utilities	466,680	448,608	458,067	9,459	2.11	
TOTAL	3,042,034	2,835,857	2,895,650	59,793	2.11	
TOTAL EXPENDITURES (excluding depreciation)	43,957,882	39,625,959	40,461,454	835,495	2.11	40,237,557
<u>TRANSFERS (NET)</u>						
Mandatory	0	0	0	0	.....
Non-Mandatory	0	0	0	0	.....
TOTAL TRANSFERS	0	0	0	0	.....	0
TOTAL EXPENDITURES AND TRANSFERS	43,957,882	39,625,959	40,461,454	835,495	2.11	40,237,557
ENDING BALANCE	39,692	39,692	39,692	0	0.00	39,692
<u>ACCOUNTS RECEIVABLE</u>						
Beginning of Year	0	0	0	0	.....
End of Year	0	0	0	0	.....

**ALABAMA INSTITUTE FOR DEAF AND BLIND
INDUSTRIES FOR THE BLIND**

	Actual	Estimated	Requested	Increase/(Decrease)		Governor's
	2024	2025	2026	From Prior Year		Recommendation
				Amount	Percent	2026
<u>PERSONNEL BREAKDOWN</u>						
	<u>Actual 2024</u>		<u>Actual 2025</u>		<u>Actual 2026</u>	
	FTE	Amount	FTE	Amount	FTE	Amount
<u>INDUSTRIES PERSONNEL</u>						
Executive/Administrative/Managerial	33.48	2,245,817	33.00	2,183,482	33.48	2,229,520
Other Professionals	8.65	567,639	9.00	551,884	8.65	563,520
Secretarial/Clerical	35.97	1,711,784	36.00	1,664,271	35.97	1,699,361
Production Workers	208.00	5,924,955	214.00	5,760,501	214.00	5,881,959
Other Personnel	32.04	970,580	35.00	943,640	35.18	963,536
TOTAL INDUSTRIES PERSONNEL	318.14	11,420,775	327.00	11,103,778	327.28	11,337,896

BOARD OF DENTAL SCHOLARSHIP AWARDS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	2,298,797	2,459,797	2,620,797	161,000	6.55	2,620,797
RECEIPTS:						
State Funds:						
Loan Repayments	161,000	161,000	161,000	0	0.00	161,000
Education Trust Fund	871,166	871,166	871,166	0	0.00	871,166
TOTAL RECEIPTS	1,032,166	1,032,166	1,032,166	0	0.00	1,032,166
TOTAL AVAILABLE	3,330,963	3,491,963	3,652,963	161,000	4.61	3,652,963
LESS: EXPENDITURES	871,166	871,166	871,166	0	0.00	871,166
Balance Unencumbered	2,459,797	2,620,797	2,781,797	161,000	6.14	2,781,797
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
SUPPORT OF OTHER EDUCATION ACTIVITIES PROGRAM						
Scholarships and Fellowships Function	871,166	731,166	731,166	0	0.00	
Alabama Rural Dental Health Scholars Program Function	0	140,000	140,000	0	0.00	
TOTAL	871,166	871,166	871,166	0	0.00	
TOTAL EXPENDITURES	871,166	871,166	871,166	0	0.00	871,166
BOARD OF DENTAL SCHOLARSHIP AWARDS SUMMARY						
Grants and Benefits	871,166	871,166	871,166	0	0.00	
TOTAL EXPENDITURES	871,166	871,166	871,166	0	0.00	871,166
Total Number of Employees	0.00	0.00	0.00	0.00	.....
SOURCE OF FUNDS:						
Education Trust Fund	871,166	871,166	871,166	0	0.00	871,166
Total Funds	871,166	871,166	871,166	0	0.00	871,166

AGENCY DESCRIPTION: Provides financial assistance to dental students who are residents of Alabama and require financial assistance to meet the cost of their dental education. Provides scholarships to reward outstandingly successful students.

BOARD OF EXAMINERS FOR DIETETICS / NUTRITION PRACTICE

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	417,678	435,741	435,741	0	0.00	435,741
RECEIPTS:						
State Funds:						
Licensing, Renewal, and Other Fees	296,569	400,000	400,000	0	0.00	400,000
TOTAL RECEIPTS	296,569	400,000	400,000	0	0.00	400,000
TOTAL AVAILABLE	714,247	835,741	835,741	0	0.00	835,741
LESS: EXPENDITURES	278,506	400,000	400,000	0	0.00	400,000
Balance Unencumbered	435,741	435,741	435,741	0	0.00	435,741

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Regulation and Licensing of Dietitians/

Nutritionists Function

	278,506	400,000	400,000	0	0.00	
TOTAL	278,506	400,000	400,000	0	0.00	
TOTAL EXPENDITURES	278,506	400,000	400,000	0	0.00	400,000

BOARD OF EXAMINERS FOR DIETETICS/NUTRITION PRACTICE SUMMARY

Personnel Costs	174,918	210,000	210,000	0	0.00	
Employee Benefits	61,038	80,000	80,000	0	0.00	
Travel - In-State	100	20,000	20,000	0	0.00	
Travel - Out of State	5,843	12,000	12,000	0	0.00	
Repairs and Maintenance	1,000	6,000	6,000	0	0.00	
Rentals and Leases	11,350	20,000	20,000	0	0.00	
Utilities and Communication	1,475	4,000	4,000	0	0.00	
Professional Fees and Services	18,060	20,000	20,000	0	0.00	
Other Equipment Purchases	0	20,000	20,000	0	0.00	
Supplies/Materials/Operating Expenses	4,722	8,000	8,000	0	0.00	
TOTAL EXPENDITURES	278,506	400,000	400,000	0	0.00	400,000
Total Number of Employees	6.00	6.00	6.00	0.00	0.00	

SOURCE OF FUNDS:

Board of Examiners of Dietetics/Nutrition

Practice Fund

	278,506	400,000	400,000	0	0.00	400,000
Total Funds	278,506	400,000	400,000	0	0.00	400,000

AGENCY DESCRIPTION: Administers the licensing and regulation of dietitians and nutritionists in Alabama.

DISTRICT ATTORNEYS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	29,739,093	29,520,020	32,034,446	2,514,426	8.52	32,034,446
RECEIPTS:						
Federal and Local Funds:						
County General Fund	24,752,869	26,263,849	27,425,051	1,161,202	4.42	27,425,051
Victim Assessment Fees	504,000	504,000	504,000	0	0.00	504,000
Worthless Check Unit	698,923	613,229	605,151	(8,078)	(1.32)	605,151
Child Support Collections	10,449,169	11,549,982	11,876,345	326,363	2.83	11,876,345
Other Funds	15,393,211	14,534,772	14,606,515	71,743	0.49	14,606,515
District Attorney Fund	15,726,513	15,601,436	14,963,252	(638,184)	(4.09)	14,963,252
Federal Funds	3,306,317	3,593,566	3,734,480	140,914	3.92	3,734,480
Restitution Recovery	4,192,038	4,615,845	4,746,813	130,968	2.84	4,746,813
State Funds:						
State General Fund	17,447,716	16,469,839	17,148,745	678,906	4.12	17,148,746
State General Fund - Transfer	27,095,330	31,821,510	42,205,310	10,383,800	32.63	33,781,998
State General Fund - Reversion Reappropriated	26,567	726,825	0	(726,825)	(100.00)	0
State General Fund - Supplemental Appropriation	200,000	0	0	0	.....	0
State General Fund - COLA	143,907	143,967	0	(143,967)	(100.00)	0
State General Fund - Transfer - COLA	380,427	338,899	0	(338,899)	(100.00)	0
State General Fund - Inflationary Increase	58,153	56,496	0	(56,496)	(100.00)	0
State General Fund - Transfer - Inflationary Increase	0	2,593	0	(2,593)	(100.00)	0
State General Fund - Transfer - SEIB Increase	165,816	97,440	0	(97,440)	(100.00)	0
District Attorneys Administration	358,153	108,908	0	(108,908)	(100.00)	0
TOTAL RECEIPTS	120,899,109	127,043,156	137,815,662	10,772,506	8.48	129,392,351
TOTAL AVAILABLE	150,638,202	156,563,176	169,850,108	13,286,932	8.49	161,426,797
LESS: EXPENDITURES	120,391,357	124,528,730	132,794,267	8,265,537	6.64	124,370,956
REVERSION TO STATE GENERAL FUND	726,825	0	0	0	.....	0
Balance Unencumbered	29,520,020	32,034,446	37,055,841	5,021,395	15.67	37,055,841

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

COURT OPERATIONS PROGRAM

Prosecution Services Function	120,391,357	124,528,730	132,794,267	8,265,537	6.64	
TOTAL	120,391,357	124,528,730	132,794,267	8,265,537	6.64	
TOTAL EXPENDITURES	120,391,357	124,528,730	132,794,267	8,265,537	6.64	124,370,956

DISTRICT ATTORNEYS SUMMARY

Personnel Costs	75,042,627	78,304,000	83,567,929	5,263,929	6.72	
Employee Benefits	26,689,884	27,586,024	30,042,899	2,456,875	8.91	

DISTRICT ATTORNEYS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Travel - In-State	1,066,685	1,145,027	1,282,024	136,997	11.96	
Travel - Out-of-State	174,959	249,280	287,462	38,182	15.32	
Repairs and Maintenance	179,013	285,832	338,761	52,929	18.52	
Rentals and Leases	767,044	845,516	905,327	59,811	7.07	
Utilities and Communication	726,109	835,442	972,792	137,350	16.44	
Professional Fees and Services	2,545,448	2,754,570	2,912,816	158,246	5.74	
Supplies/Materials/Operating Expenses	4,897,865	4,397,326	4,689,939	292,613	6.65	
Transportation Equipment Operations	839,478	919,275	1,017,935	98,660	10.73	
Grants and Benefits	573,123	391,744	412,469	20,725	5.29	
Capital Outlay	0	0	60,480	60,480	.....
Transportation Equipment Purchases	1,243,923	998,519	1,532,108	533,589	53.44	
Other Equipment Purchases	547,819	723,355	670,984	(52,371)	(7.24)	
Debt Service	312	400	400	0	0.00	
Miscellaneous	5,097,068	5,092,420	4,099,942	(992,478)	(19.49)	
TOTAL EXPENDITURES	120,391,357	124,528,730	132,794,267	8,265,537	6.64	124,370,956
Total Number of Employees	1,121.00	1,127.00	1,143.00	16.00	1.42	
SOURCE OF FUNDS:						
State General Fund	17,149,518	17,397,127	17,148,745	(248,382)	(1.43)	17,148,746
State General Fund - Transfer - District Attorneys						
Administrative Fund	27,641,573	32,260,442	42,205,310	9,944,868	30.83	33,781,998
District Attorney Administration	358,153	108,908	0	(108,908)	(100.00)	0
County General Fund	24,752,869	26,263,849	27,425,051	1,161,202	4.42	27,425,051
Victim Assessment Fees	504,000	504,000	504,000	0	0.00	504,000
Worthless Check Unit	698,923	613,229	605,151	(8,078)	(1.32)	605,151
Child Support Collections	10,449,169	11,549,982	11,876,345	326,363	2.83	11,876,345
Other Funds	15,393,211	12,020,346	9,585,120	(2,435,226)	(20.26)	9,585,120
District Attorney Fund	15,726,513	15,601,436	14,963,252	(638,184)	(4.09)	14,963,252
Federal Funds	3,306,317	3,593,566	3,734,480	140,914	3.92	3,734,480
Restitution Recovery	4,192,038	4,615,845	4,746,813	130,968	2.84	4,746,813
Unencumbered Balance Brought Forward	219,073	0	0	0	.....	0
Total Funds	120,391,357	124,528,730	132,794,267	8,265,537	6.64	124,370,956

AGENCY DESCRIPTION: Protects the people of Alabama by representing them in the courts of this state and by prosecuting those who have been accused of crimes against this state. Performs other services for the state, counties, and municipalities prescribed by the State Legislature such as the collection of child support and worthless checks and also the prosecution of welfare fraud cases. Provides services to the victims of crime.

ALABAMA DRYCLEANING ENVIRONMENTAL RESPONSE TRUST FUND

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	183,041	74,578	74,578	0	0.00	74,578
RECEIPTS:						
State Funds:						
Registration Fees	167,541	500,000	500,000	0	0.00	500,000
TOTAL RECEIPTS	167,541	500,000	500,000	0	0.00	500,000
TOTAL AVAILABLE	350,582	574,578	574,578	0	0.00	574,578
LESS: EXPENDITURES	276,004	500,000	500,000	0	0.00	500,000
Balance Unencumbered	74,578	74,578	74,578	0	0.00	74,578

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

SELF INSURANCE PROGRAM

Investigation, Assessment, and Remediation						
Function	276,004	500,000	500,000	0	0.00	
TOTAL	276,004	500,000	500,000	0	0.00	
TOTAL EXPENDITURES	276,004	500,000	500,000	0	0.00	500,000

ALABAMA DRYCLEANING ENVIRONMENTAL RESPONSE TRUST FUND SUMMARY

Travel - In-State	1,656	5,000	5,000	0	0.00	
Utilities and Communication	131	2,000	2,000	0	0.00	
Professional Fees and Services	93,791	140,000	140,000	0	0.00	
Supplies, Materials, and Operating Expenses	1,022	4,000	4,000	0	0.00	
Grants and Benefits	54,404	199,000	199,000	0	0.00	
Miscellaneous	125,000	150,000	150,000	0	0.00	
TOTAL EXPENDITURES	276,004	500,000	500,000	0	0.00	500,000
 Total Number of Employees	 0.00	 0.00	 0.00	 0.00	.....	

SOURCE OF FUNDS:

Drycleaning Environmental Response Trust Fund	276,004	500,000	500,000	0	0.00	500,000
Total Funds	276,004	500,000	500,000	0	0.00	500,000

AGENCY DESCRIPTION: The Alabama Drycleaning Environmental Response Trust Fund Advisory Board administers the trust fund as a drycleaning industry self-insurance program for the benefit of those persons electing to be covered by the provisions of Section 22-30D-1 et seq., Code of Alabama, 1975. Those persons covered under this Act may apply for and seek reimbursement for costs associated with investigation, assessment, clean-up, and remediation of contamination caused by drycleaning agents.

DEPARTMENT OF EARLY CHILDHOOD EDUCATION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	11,859,318	11,151,730	6,258,973	(4,892,757)	(43.87)	6,258,973
RECEIPTS:						
Federal and Local Funds:						
Children's Policy Council Receipts	0	500,000	1,000,000	500,000	100.00	1,000,000
Federal and Local Funds	23,395,675	20,414,288	20,514,223	99,935	0.49	20,514,223
State Funds:						
Education Trust Fund	194,570,293	200,783,841	223,867,273	23,083,432	11.50	213,084,588
Education Trust Fund - Reversion Reappropriated	26,732,677	37,920,074	0	(37,920,074)	(100.00)	0
Children First Trust Fund	165,342	151,730	225,000	73,270	48.29	142,590
TOTAL RECEIPTS	244,863,987	259,769,933	245,606,496	(14,163,437)	(5.45)	234,741,401
TOTAL AVAILABLE	256,723,305	270,921,663	251,865,469	(19,056,194)	(7.03)	241,000,374
LESS: EXPENDITURES	207,651,501	264,662,690	245,606,496	(19,056,194)	(7.20)	234,741,401
REVERSION TO EDUCATION TRUST FUND	37,920,074	0	0	0	.....	0
Balance Unencumbered	11,151,730	6,258,973	6,258,973	0	0.00	6,258,973

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

SOCIAL SERVICES PROGRAM

Preschool Program Function	8,227,676	3,962,327	2,250,000	(1,712,327)	(43.22)	
Children's Affairs Function	1,334,506	3,203,744	2,850,063	(353,681)	(11.04)	
Children's Policy Council Function	7,815,381	9,500,000	9,764,018	264,018	2.78	
HIPPY Program Function	5,034,420	5,165,394	8,672,000	3,506,606	67.89	
Office of School Readiness Function	170,569,547	222,107,858	203,614,516	(18,493,342)	(8.33)	
Special Grant Program Function	4,635,070	2,576,961	5,275,205	2,698,244	104.71	
Dolly Parton Imagination Library Function	1,831,996	2,081,996	2,750,000	668,004	32.08	
Strong Start/ Strong Finish Function	4,037,295	4,127,423	4,755,694	628,271	15.22	
ARPA Function	723,800	0	0	0	.....
Marketing Campaign for Alabama Family Central Function	750,000	1,192,500	750,000	(442,500)	(37.11)	
Montgomery Pre-K Pilot Program Function	0	1,000,000	650,000	(350,000)	(35.00)	
Maternal, Infant, and Early Childhood Home Visiting Formula Function	2,332,939	7,967,079	3,050,000	(4,917,079)	(61.72)	
TOTAL	207,292,630	262,885,282	244,381,496	(18,503,786)	(7.04)	

CHILDREN'S POLICY COUNCIL PROGRAM

Children's Policy Council Function	358,871	1,777,408	1,225,000	(552,408)	(31.08)	
TOTAL	358,871	1,777,408	1,225,000	(552,408)	(31.08)	
TOTAL EXPENDITURES	207,651,501	264,662,690	245,606,496	(19,056,194)	(7.20)	234,741,401

DEPARTMENT OF EARLY CHILDHOOD EDUCATION SUMMARY

Personnel Costs	16,578,968	21,274,479	22,449,240	1,174,761	5.52	
Employee Benefits	6,123,659	7,845,661	8,978,703	1,133,042	14.44	
Travel - In-State	695,548	651,000	751,965	100,965	15.51	

DEPARTMENT OF EARLY CHILDHOOD EDUCATION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Travel - Out-of-State	119,375	214,000	315,300	101,300	47.34	
Repairs and Maintenance	2,267	8,500	10,850	2,350	27.65	
Rentals and Leases	981,221	1,319,000	1,451,434	132,434	10.04	
Utilities and Communication	252,778	444,706	463,779	19,073	4.29	
Professional Fees and Services	7,218,382	2,952,377	3,058,404	106,027	3.59	
Supplies/Materials/Operating Expenses	7,790,963	2,333,484	2,476,667	143,183	6.14	
Transportation Equipment Operations	300,792	950,630	765,946	(184,684)	(19.43)	
Grants and Benefits	166,767,825	226,513,921	203,821,498	(22,692,423)	(10.02)	
Transportation Equipment Purchases	700,132	0	750,000	750,000	.....
Other Equipment Purchases	119,591	154,932	312,710	157,778	101.84	
TOTAL EXPENDITURES	207,651,501	264,662,690	245,606,496	(19,056,194)	(7.20)	234,741,401
Total Number of Employees	278.00	313.00	313.00	0.00	0.00	
SOURCE OF FUNDS:						
Education Trust Fund	183,382,896	238,703,915	223,867,273	(14,836,642)	(6.22)	213,084,588
Federal and Local Funds	19,637,566	20,414,288	20,514,223	99,935	0.49	20,514,223
Federal and Local Funds - Reversion Reappropriated	4,272,168	3,767,079	0	(3,767,079)	(100.00)	0
Children's Policy Council Fund	0	500,000	1,000,000	500,000	100.00	1,000,000
Children's Policy Council Fund - Reversion Reappropriated	115,000	1,125,678	0	(1,125,678)	(100.00)	0
Children First Trust Fund	243,871	151,730	225,000	73,270	48.29	142,590
Total Funds	207,651,501	264,662,690	245,606,496	(19,056,194)	(7.20)	234,741,401

AGENCY DESCRIPTION: The Alabama Department of Early Childhood Education is a part of the Executive Department of state government, principally established to enable the Governor to effectively coordinate efforts and programs to serve children throughout the state.

Responsibilities include:

- (1) Advising the Governor and the Legislature in matters relating to the coordination of services for children under the age of 19.
- (2) Serving as a liaison between the Governor and state agencies providing programs or services for children.
- (3) Educating and informing legislators and other elected officials about issues affecting children.
- (4) Coordinating local effort by creating a network of existing local and community groups and advocates dedicated to children to enable beneficial organizations throughout the state to assist and educate each other.
- (5) Actively seeking and applying for federal and private grants to fund children's program.
- (6) Establishing a repository for information on programs other than education programs offered by the Department of Education for K-12 in Alabama which offer services for, or are for the benefit of, or in any way affect Alabama's children, including, but not limited to, the Department of Human Resources, the Department of Mental Health, Rehabilitation Services, the Department of Public Health, the Department of Youth Services, the Children's Trust Fund, the Alabama Department of Economic and Community Affairs, the Alcoholic Beverage Control Board, the Department of Public Safety, and the Child Abuse and Neglect Prevention.
- (7) Preparing and submitting to the Governor and the Legislature annual reports on activities and expenditures of state and local agencies related to children; all state, local, and federal funding available for children's programs other than education programs offered by the Department of Education for K-12; and recommendations of proposed legislation on the most efficient utilization of resources available in order to maximize services provided to children.
- (8) Preparing or causing to be prepared, and submitting for approval and adoption by the Children's Policy Council, legislation required to meet the unmet needs of children by further development and improvement of children services.
- (9) Review the budget requests for children's services of any state agency that administers children's programs other than the Department of Education K-12.
- (10) Develop a cohesive and comprehensive system of high quality early learning and care.
- (11) Administers: Office of School Readiness (First Class Pre-K), Office of Early Learning (Home Visiting), Head Start State Collaboration Office, Children's Policy Council, Children First Trust Fund.

ALABAMA DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	564,410,148	529,986,719	7,947,346	(522,039,373)	(98.50)	7,947,346
Investments Balance Brought Forward	11,618,764	12,279,396	12,279,396	0	0.00	12,279,396
RECEIPTS:						
Federal and Local Funds:						
Juvenile Block and Byrne Justice	4,225,689	9,000,000	9,000,000	0	0.00	9,000,000
Federal Property Assistance Receipts	544,621	2,163,473	2,163,473	0	0.00	2,163,473
Federal Fund - COVID 19	5,985,336	6,898,598	2,209,264	(4,689,334)	(67.98)	2,209,264
Federal Funds	330,546,172	498,283,243	512,909,949	14,626,706	2.94	512,909,949
American Rescue Plan Act	5,548,592	3,500,000	0	(3,500,000)	(100.00)	0
State Funds:						
State General Fund	43,831,197	53,245,876	60,270,936	7,025,060	13.19	43,731,072
State General Fund - Reversion Reappropriated	34,144,863	45,837,141	0	(45,837,141)	(100.00)	0
State General Fund - COLA	25,607	24,075	0	(24,075)	(100.00)	0
State General Fund - SEIB Increase	9,024	4,704	0	(4,704)	(100.00)	0
State General Fund - Inflationary Increase	1,965,762	946,417	0	(946,417)	(100.00)	0
State General Fund - Supplemental Appropriation	10,197,000	0	0	0	.....	0
State General Fund - Transfer from Geological Survey	163,000	0	0	0	.....	0
State General Fund - Sheriffs' Advancement in ED, Technology and Training Fund	5,000,000	5,000,000	5,000,000	0	0.00	5,000,000
Education Trust Fund - Transfer - Research and Development Grant Program	5,000,000	5,000,000	5,000,000	0	0.00	5,000,000
Education Trust Fund - Transfer - Rural Broadband Grant Program	0	0	25,000,000	25,000,000	.....	0
Education Trust Fund	2,000,000	2,000,000	2,000,000	0	0.00	2,000,000
Education Trust Fund - Reversion Reappropriated	637,003	2,637,003	0	(2,637,003)	(100.00)	0
ADECA Transfers for Administrative Indirect Costs	9,852,090	14,178,213	14,740,841	562,628	3.97	14,740,841
Data Processing and Graphic Arts Services	1,184,566	500,000	500,000	0	0.00	500,000
Judicial Article Fines	1,601,861	3,500,000	3,500,000	0	0.00	3,500,000
Surplus Property Administrative Fee	930,664	1,370,340	1,370,340	0	0.00	1,370,340
State Safety Coordinating Fund	257,328	3,000,000	3,000,000	0	0.00	3,000,000
Neighbors Helping Neighbors Contributions	0	25,000	25,000	0	0.00	25,000
Domestic Violence Trust Fund	2,121,920	3,000,000	3,000,000	0	0.00	3,000,000
Capital Project Fund	1,042,985	0	0	0	.....	0
Coronavirus Relief Fund	32,000	0	0	0	.....	0
TOTAL RECEIPTS	466,847,280	660,114,083	649,689,803	(10,424,280)	(1.58)	608,149,939
TOTAL AVAILABLE	1,042,876,192	1,202,380,198	669,916,545	(532,463,653)	(44.28)	628,376,681
LESS: EXPENDITURES	451,831,380	1,182,087,895	652,720,359	(529,367,536)	(44.78)	611,180,495
REVERSION TO STATE GENERAL FUND	45,837,141	0	0	0	.....	0
REVERSION TO EDUCATION TRUST FUND	2,637,003	0	0	0	.....	0
TRANSFER TO WOMEN'S COMMISSION	65,185	65,561	0	(65,561)	(100.00)	0
TRANSFER TO INSURANCE	900,000	0	0	0	.....	0
Investment Adjustment	(660,632)	0	0	0	.....	0
Investments Balance	12,279,396	12,279,396	12,279,396	0	0.00	12,279,396
Balance Unencumbered	529,986,719	7,947,346	4,916,790	(3,030,556)	(38.13)	4,916,790

ALABAMA DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
BROADBAND VOUCHER PROGRAM						
ARPA Function	26,622,232	492,347,624	0	(492,347,624)	(100.00)	
TOTAL	26,622,232	492,347,624	0	(492,347,624)	(100.00)	
BROADBAND PROGRAM						
Broadband Administration Function	15,411,278	31,343,101	30,000,000	(1,343,101)	(4.29)	
ARPA Function	373,795	0	0	0	.....
TOTAL	15,785,073	31,343,101	30,000,000	(1,343,101)	(4.29)	
LAW ENFORCEMENT PLANNING AND DEVELOPMENT PROGRAM						
Administration Function	55,073,783	122,878,505	120,594,794	(2,283,711)	(1.86)	
ARPA Function	1,128,600	2,500,000	2,500,000	0	0.00	
TOTAL	56,202,383	125,378,505	123,094,794	(2,283,711)	(1.82)	
PLANNING PROGRAM						
State Planning Function	51,109,318	84,388,826	72,776,112	(11,612,714)	(13.76)	
Regional Planning Commissions Function	5,390,526	6,590,526	6,590,526	0	0.00	
Federal Initiatives and Recreation Function	12,346,666	22,560,010	33,040,561	10,480,551	46.46	
Task Force on Military Affairs Function	835,000	760,000	760,000	0	0.00	
ARPA Function	0	1,000,000	2,689,493	1,689,493	168.95	
2020 Disaster Recovery Function	124,626,247	237,384,353	237,410,316	25,963	0.01	
2023 January Tornadoes Function	2,603	7,173,132	8,979,682	1,806,550	25.18	
COVID-19 Pandemic Function	5,985,336	6,898,598	2,209,264	(4,689,334)	(67.98)	
TOTAL	200,295,696	366,755,445	364,455,954	(2,299,491)	(0.63)	
ADMINISTRATIVE SERVICES PROGRAM						
Administrative Support Services Function	14,581,843	19,262,718	17,746,333	(1,516,385)	(7.87)	
TOTAL	14,581,843	19,262,718	17,746,333	(1,516,385)	(7.87)	
ENERGY MANAGEMENT PROGRAM:						
Energy Management Function	108,906,897	101,440,785	80,520,411	(20,920,374)	(20.62)	
Community Services Function	14,481,590	21,899,496	21,912,427	12,931	0.06	
Administrative Support Services Function	934	0	0	0	.....
COVID-19 Pandemic Function	(549)	0	0	0	.....
ARPA Function	4,419,992	0	0	0	.....
TOTAL	127,808,864	123,340,281	102,432,838	(20,907,443)	(16.95)	
SURPLUS PROPERTY PROGRAM						
Surplus Property Function	3,018,560	11,708,873	4,074,766	(7,634,107)	(65.20)	
TOTAL	3,018,560	11,708,873	4,074,766	(7,634,107)	(65.20)	
WATER RESOURCES PROGRAM						
Office of Water Resources Function	7,516,729	11,951,348	10,915,674	(1,035,674)	(8.67)	
TOTAL	7,516,729	11,951,348	10,915,674	(1,035,674)	(8.67)	
TOTAL EXPENDITURES	451,831,380	1,182,087,895	652,720,359	(37,019,912)	(105.43)	611,180,495

ALABAMA DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
ALABAMA DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS						
SUMMARY						
Personnel Costs	12,087,339	14,818,303	15,247,662	429,359	2.90	
Employee Benefits	4,656,043	5,943,440	6,283,129	339,689	5.72	
Travel - In-State	101,069	296,200	295,200	(1,000)	(0.34)	
Travel - Out-of-State	94,638	331,688	322,688	(9,000)	(2.71)	
Repairs and Maintenance	131,745	193,700	181,700	(12,000)	(6.20)	
Rentals and Leases	2,757,225	3,491,409	3,474,809	(16,600)	(0.48)	
Utilities and Communication	453,427	557,000	537,000	(20,000)	(3.59)	
Professional Fees and Services	19,752,467	43,073,411	26,941,049	(16,132,362)	(37.45)	
Supplies/Materials/Operating Expenses	2,090,399	2,624,853	2,343,658	(281,195)	(10.71)	
Transportation Equipment Operations	73,850	200,300	192,300	(8,000)	(3.99)	
Grants and Benefits	397,053,074	1,088,544,657	576,651,794	(511,892,863)	(47.03)	
Transportation Equipment Purchases	169,748	215,000	20,500	(194,500)	(90.47)	
Other Equipment Purchases	487,736	623,800	379,800	(244,000)	(39.12)	
Miscellaneous	11,922,620	21,174,134	19,849,070	(1,325,064)	(6.26)	
TOTAL EXPENDITURES	451,831,380	1,182,087,895	652,720,359	(529,367,536)	(44.78)	611,180,495
Total Number of Employees	742.50	931.00	988.00	57.00	6.12	
SOURCE OF FUNDS:						
State General Fund	43,534,127	99,992,652	60,270,936	(39,721,716)	(39.72)	43,731,072
State General Fund - Local Government Pistol						
Permit Revenue Loss Fund	5,000,000	5,000,000	5,000,000	0	0.00	5,000,000
Education Trust Fund	0	4,637,003	2,000,000	(2,637,003)	(56.87)	2,000,000
Education Trust Fund - Transfer	5,000,000	5,000,000	30,000,000	25,000,000	500.00	5,000,000
Economic and Community Development Fund	356,668,363	523,360,054	533,390,610	10,030,556	1.92	533,390,610
Federal Surplus Property	613,654	2,163,473	2,163,473	0	0.00	2,163,473
State Surplus Property	1,098,061	1,370,340	1,370,340	0	0.00	1,370,340
State Safety Coordinating Fund	0	3,000,000	3,000,000	0	0.00	3,000,000
State Safety Coordinating Fund - Reversion						
Reappropriated	0	201,779	0	(201,779)	(100.00)	0
Neighbors Helping Neighbors Fund	0	25,000	25,000	0	0.00	25,000
Traffic Safety Trust Fund	1,642,693	3,500,000	3,500,000	0	0.00	3,500,000
Traffic Safety Trust Fund - Reversion						
Reappropriated	0	831,504	0	(831,504)	(100.00)	0
Juvenile Block and Byrne Justice	4,780,942	9,000,000	9,000,000	0	0.00	9,000,000
Juvenile Block and Byrne Justice - Reversion						
Reappropriated	0	1,219,058	0	(1,219,058)	(100.00)	0
Domestic Violence Trust Fund	2,090,650	3,000,000	3,000,000	0	0.00	3,000,000
Domestic Violence Trust Fund - Reversion						
Reappropriated	0	31,370	0	(31,370)	(100.00)	0
Alabama Broadband Accessibility Fund	* 6,539,397	20,911,399	0	(20,911,399)	(100.00)	0
Alabama Research and Development	* (1,758,738)	6,496,639	0	(6,496,639)	(100.00)	0
ARPA - Coronavirus State Fiscal Recovery Fund	25,583,735	0	0	0	.....	0
ARPA - Coronavirus State Fiscal Recovery Fund -						
Reversion Reappropriated	0	267,898,264	0	(267,898,264)	(100.00)	0
Coronavirus State Fiscal Recovery Revenue						
Replacement Fund	1,097	0	0	0	.....	0

ALABAMA DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Coronavirus State Fiscal Recovery Revenue						
Replacement Fund - Reversion Reappropriated	0	33,998,902	0	(33,998,902)	(100.00)	0
Coronavirus Capital Project Fund	1,037,399	0	0	0	.....	0
Coronavirus Capital Project Fund - Reversion Reappropriated	0	190,450,458	0	(190,450,458)	(100.00)	0
Total Funds	451,831,380	1,182,087,895	652,720,359	(529,367,536)	(44.78)	611,180,495

*FY24 Unexpended funds for Alabama Broadband Accessibility Fund and Alabama Research and Development Fund remained in the fund to apply to the program in F25.

AGENCY DESCRIPTION: Community and Economic Development Division: Serves as the lead Division in the development and management of programs that will support community and economic development and ameliorate the causes of poverty. Law Enforcement Planning and Development: Develops, through effective planning, programs as mandated by Federal laws and guidelines; develops and awards grants to projects approved by the Governor's Advisory Council on Delinquency Prevention, the Bureau of Justice, Victims of Crime Act, Anti-Drug Abuse Act, National Highway Traffic Safety Administration, and Family Violence Programs; and administers funds and monitors active grants for compliance. Energy Management: Provides leadership and assistance to the citizens and organizations of the State of Alabama through the development of science and technology, and the management of energy and coastal resources for economic prosperity. Surplus Property: Screens all property declared excess within the State of Alabama and other property made available by the Federal government through military bases and VA hospitals; makes this property available at a small service charge to public agencies and certain non-profits. Office of Water Resources: Provides for the planning, coordination, development and management of the state's water resources.

STATE DEPARTMENT OF EDUCATION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	75,865,945	53,997,309	51,484,149	(2,513,160)	(4.65)	51,484,149
RECEIPTS:						
Federal and Local Funds:						
Governor's Emergency Education Relief Fund	5,961,608	0	0	0	.....	0
Department of Education Fund	2,443,236,763	4,322,895,923	4,325,567,769	2,671,846	0.06	4,325,567,769
American Rescue Plan - Emergency Assistance to Non-Public Schools	24,385,617	45,251,083	45,251,083	0	0.00	45,251,083
State Funds:						
Education Trust Fund	532,106,213	690,280,549	936,375,007	246,094,458	35.65	767,265,553
Education Trust Fund - Supplemental Appropriation	64,375,000	0	0	0	.....	0
Education Trust Fund - Reversion Reappropriated	184,953,372	270,731,337	0	(270,731,337)	(100.00)	0
ETF Advancement & Technology Fund	726,300,000	0	0	0	.....	0
Education Trust Fund - Science in Motion	2,583,796	2,583,796	6,083,796	3,500,000	135.46	2,583,796
Special Education Catastrophic Fund - Traffic Fines	960,311	5,000,000	5,000,000	0	0.00	5,000,000
Driver Education and Training Fund - Traffic Fines	1,146,776	5,145,634	5,145,634	0	0.00	5,145,634
TOTAL RECEIPTS	3,986,009,456	5,341,888,322	5,323,423,289	(18,465,033)	(0.35)	5,150,813,835
TOTAL AVAILABLE	4,061,875,401	5,395,885,631	5,374,907,438	(20,978,193)	(0.39)	5,202,297,984
LESS: EXPENDITURES	3,735,488,875	5,343,651,482	5,323,423,289	(20,228,193)	(0.38)	5,150,813,835
REVERSION TO EDUCATION TRUST FUND	270,731,337	0	0	0	.....	0
TRANSFER TO ALABAMA FORESTRY COMMISSION	60,000	0	0	0	.....	0
TRANSFER TO ALABAMA PUBLIC CHARTER SCHOOL COMMISSION	847,880	0	0	0	.....	0
TRANSFER TO UNIFIED JUDICIAL SYSTEM	750,000	750,000	0	(750,000)	(100.00)	0
Balance Unencumbered	53,997,309	51,484,149	51,484,149	0	0.00	51,484,149

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

FINANCIAL ASSISTANCE PROGRAM

Local Financial Assistance Function	1,867,297,312	1,327,952,631	1,326,535,340	(1,417,291)	(0.11)
Teacher In-Service Centers Function	3,527,569	6,005,688	3,509,080	(2,496,608)	(41.57)
Other Financial Assistance Function	0	594,000	0	(594,000)	(100.00)
National Board Professional Teaching Standards Function	15,227,581	20,048,987	15,212,908	(4,836,079)	(24.12)
Governor's High Hopes Function	10,360,046	13,222,994	11,980,287	(1,242,707)	(9.40)
Hudson Alpha Institute Function	1,000,000	1,000,000	1,000,000	0	0.00
Jobs for Alabama Graduates Function	3,186,037	6,901,877	7,050,742	148,865	2.16
Preschool Program Function	27,500,141	28,922,564	30,000,000	1,077,436	3.73
Career Technical Initiative Function	33,820,412	53,444,974	48,707,239	(4,737,735)	(8.86)
Educational Technology Assessment Pilot Program Function	0	500,000	0	(500,000)	(100.00)
1st Grade Readiness Pilot Program Function	0	1,200,000	900,000	(300,000)	(25.00)
Alabama Football Coaches Association Function	150,000	150,000	150,000	0	0.00
Professional Development/Computer Training Function	2,991,456	6,803,470	3,801,539	(3,001,931)	(44.12)
Youth Entrepreneurial CEO Program Function	75,000	0	0	0	.....
Alabama Baseball Coaches Association Function	125,000	125,000	125,000	0	0.00

STATE DEPARTMENT OF EDUCATION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Helping Families Initiative Function	2,800,000	3,300,000	3,300,000	0	0.00	
Alabama Teacher Mentor Program Function	444,100	9,204,659	10,000,000	795,341	8.64	
Southwest School for the Deaf and Blind Function	198,865	198,865	198,865	0	0.00	
Children's Hospital Function	1,000,000	1,340,000	1,340,000	0	0.00	
Teach for America Function	822,000	822,000	822,000	0	0.00	
Math Nation Program Function	0	2,900,000	2,900,000	0	0.00	
Southern Research Institute Function	1,000,000	1,000,000	1,000,000	0	0.00	
Liberty Learning Foundation Function	700,000	1,000,000	1,000,000	0	0.00	
Healthy Eating Active Living Function	825,000	905,000	905,000	0	0.00	
Middle and High School Robotics Grant Function	997,842	1,157,373	1,000,000	(157,373)	(13.60)	
Symphony in Education Program Function	450,000	250,000	250,000	0	0.00	
Early Childhood Classroom Assessment Function	2,685,060	3,165,661	3,400,000	234,339	7.40	
Reach and Teach Program Function	0	350,000	350,000	0	0.00	
Educational Delivery Options for Public Schools Grant Program Function	0	5,000,000	5,000,000	0	0.00	
Coach Safely Initiative Function	800,000	800,000	800,000	0	0.00	
Youth Leadership and Development Program Function	0	400,000	400,000	0	0.00	
Remote Learning Hub Pilot Function	2,125,294	4,233,191	2,000,000	(2,233,191)	(52.75)	
Alabama Scholars Bowl TV Show Function	100,000	100,000	100,000	0	0.00	
Vaping Education Program Function	150,000	150,000	150,000	0	0.00	
Student Botanical Pilot Project Function	300,000	450,000	450,000	0	0.00	
Teacher Recruitment and Placement Function	0	1,600,000	800,000	(800,000)	(50.00)	
Special Education Certified Behavior Analyst Program Function	5,908,389	13,789,803	13,500,000	(289,803)	(2.10)	
Alabama Multi-Tier System Support Function	0	0	2,000,000	2,000,000	.....
College and Career Readiness Grants Function	14,731,024	17,428,293	20,000,000	2,571,707	14.76	
Plasma Games Curriculum Program Function	0	2,000,000	0	(2,000,000)	(100.00)	
Small Magic School Readiness Program Function	0	500,000	0	(500,000)	(100.00)	
Ed Farm Function	0	2,500,000	0	(2,500,000)	(100.00)	
Birmingham Education Foundation Function	0	400,000	0	(400,000)	(100.00)	
Alabama Coaches Officials Organization Function	50,000	50,000	50,000	0	0.00	
Athletic Trainers Secondary School Incentive Program Function	0	600,000	300,000	(300,000)	(50.00)	
COVID-19 Pandemic Function	122,598,332	810,000,000	0	(810,000,000)	(100.00)	
ARPA Function	1,145,232,925	2,073,468,166	2,883,468,166	810,000,000	39.06	
TOTAL	3,269,179,385	4,425,935,196	4,404,456,166	(21,479,030)	(0.49)	
ADMINISTRATIVE SERVICES PROGRAM						
Alabama Holocaust Commission Function	95,000	100,000	100,000	0	0.00	
Operations and Maintenance Function	58,413,987	103,574,206	108,413,635	4,839,429	4.67	
At Risk O and M Function	13,210,695	18,196,625	14,715,633	(3,480,992)	(19.13)	
Reading Initiatives Operations and Maintenance Function	91,951,116	184,782,112	150,250,000	(34,532,112)	(18.69)	
Children's Eye Screening Function	2,896,460	2,896,460	2,896,460	0	0.00	
Tenure Arbitration Costs Function	5,533	812,009	200,000	(612,009)	(75.37)	
Math/Science/Technology Initiative Function	89,656,390	139,381,896	136,928,318	(2,453,578)	(1.76)	
Teacher/Student Testing Function	15,944,356	29,875,967	32,871,096	2,995,129	10.03	
State Charter School Grant Program Function	9,000,000	0	0	0	.....
Military Child Support Plan Function	800,000	800,000	800,000	0	0.00	

STATE DEPARTMENT OF EDUCATION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Distance Learning Function	20,318,052	29,736,733	22,500,000	(7,236,733)	(24.34)	
English as a Second Language Function	16,611,180	20,044,153	20,000,000	(44,153)	(0.22)	
Advanced Placement Function	11,482,254	13,983,543	14,500,000	516,457	3.69	
Catastrophic Special Education Function	0	231,125	0	(231,125)	(100.00)	
Arts Education Function	2,247,461	2,022,924	3,300,000	1,277,076	63.13	
Children's First Trust Fund Function	1,515,715	9,730,847	3,050,000	(6,680,847)	(68.66)	
Juvenile Probation Officers Function	0	0	750,000	750,000	.....
Computer Science for Alabama Program Function	1,751,272	13,811,302	6,000,000	(7,811,302)	(56.56)	
CLAS Certified Instructional Leader Program Function	548,000	350,000	350,000	0	0.00	
School Safety Function	0	250,000	0	(250,000)	(100.00)	
AEDs in Schools Function	0	5,000,000	5,000,000	0	0.00	
School Safety Security and Climate Program Function	11,698,846	11,738,054	65,616,000	53,877,946	459.00	
High Needs Special Education Grant Program Function	10,376,831	38,788,303	17,400,000	(21,388,303)	(55.14)	
Certified Academic Language Therapist Stipend Program Function	598,176	5,327	0	(5,327)	(100.00)	
New Schools for Alabama Function	400,000	0	0	0	.....
Woolley Institute for Spoken Language Education Function	810,000	1,660,000	960,000	(700,000)	(42.17)	
Special Education Licensed Interpreters Deaf/HOH Teachers Function	4,698,890	19,092,889	8,500,000	(10,592,889)	(55.48)	
Governor's Mathematics Education Coaching Corps Function	0	5,000,000	0	(5,000,000)	(100.00)	
Teach Grant Program for Underperforming Schools Function	730,511	15,587,878	5,439,463	(10,148,415)	(65.10)	
Underperforming Schools Function	9,000,000	12,000,000	10,000,000	(2,000,000)	(16.67)	
Online High-Speed Teacher Certification Portal Function	285,349	614,651	450,000	(164,651)	(26.79)	
Summer/Afterschool Program Function	2,271,773	3,448,227	17,286,000	13,837,773	401.30	
Speech Pathologist Stipend Program Function	0	500,000	775,000	275,000	55.00	
Better Basics Program Function	0	500,000	500,000	0	0.00	
STEM Education Consortium Program Function	0	750,000	750,000	0	0.00	
Office of School Improvement Function	898,027	1,901,973	2,200,560	298,587	15.70	
Office of Specialized Treatment Centers Function	0	27,600,000	27,800,000	200,000	0.72	
Cameras in the Classrooms Function	500,000	500,000	1,000,000	500,000	100.00	
Principal Leadership and Mentoring Function	815,977	31,634,023	34,799,000	3,164,977	10.00	
Speech Therapist Stipend Program Function	499,242	758	0	(758)	(100.00)	
Alabama Teacher Observation Tool Function	0	0	1,000,000	1,000,000	.....
Struggling Readers Beyond Grade 3 Function	0	5,000,000	52,000,000	47,000,000	940.00	
TOTAL	380,031,093	751,901,985	769,101,165	17,199,180	2.29	
ALABAMA SCIENCE IN MOTION PROGRAM						
Support of Other Educational Activities Function	2,646,946	5,096,956	6,083,796	986,840	19.36	
TOTAL	2,646,946	5,096,956	6,083,796	986,840	19.36	
GIFTED STUDENTS PROGRAM						
Gifted Students Function	10,350,000	12,350,000	15,350,000	3,000,000	24.29	
TOTAL	10,350,000	12,350,000	15,350,000	3,000,000	24.29	
READING IS FUNDAMENTAL PROGRAM						
Reading Is Fundamental Function	0	120,000	30,000	(90,000)	(75.00)	
TOTAL	0	120,000	30,000	(90,000)	(75.00)	

STATE DEPARTMENT OF EDUCATION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
LIABILITY INSURANCE PROGRAM						
Liability Insurance Program Function	10,000,000	31,500,000	17,500,000	(14,000,000)	(44.44)	
TOTAL	10,000,000	31,500,000	17,500,000	(14,000,000)	(44.44)	
AMERICAN VILLAGE PROGRAM						
American Village Function	2,025,000	9,100,000	2,500,000	(6,600,000)	(72.53)	
TOTAL	2,025,000	9,100,000	2,500,000	(6,600,000)	(72.53)	
FUTURE TEACHERS OF ALABAMA PROGRAM						
Future Teachers of Alabama Function	79,000	1,129,500	300,000	(829,500)	(73.44)	
TOTAL	79,000	1,129,500	300,000	(829,500)	(73.44)	
KINDERVISION PROGRAM						
Kindervision Function	200,000	200,000	200,000	0	0.00	
TOTAL	200,000	200,000	200,000	0	0.00	
DISABILITY DETERMINATION FOR SOCIAL SECURITY PROGRAM						
Disability Determination Function	60,977,451	106,317,845	107,902,162	1,584,317	1.49	
TOTAL	60,977,451	106,317,845	107,902,162	1,584,317	1.49	
TOTAL EXPENDITURES	3,735,488,875	5,343,651,482	5,323,423,289	(20,228,193)	(0.38)	5,150,813,835
STATE DEPARTMENT OF EDUCATION SUMMARY						
Personnel Costs	66,412,020	65,090,535	68,691,827	3,601,292	5.53	
Employee Benefits	22,012,759	23,113,143	24,436,411	1,323,268	5.73	
Travel - In-State	2,969,974	3,473,018	3,478,808	5,790	0.17	
Travel - Out-of-State	962,885	5,915,493	5,857,299	(58,194)	(0.98)	
Repairs and Maintenance	228,832	1,285,002	1,283,863	(1,139)	(0.09)	
Rentals and Leases	9,123,090	10,231,879	9,923,341	(308,538)	(3.02)	
Utilities and Communication	977,645	1,530,510	1,518,270	(12,240)	(0.80)	
Professional Fees and Services	95,797,054	146,033,341	142,270,406	(3,762,935)	(2.58)	
Supplies/Materials/Operating Expenses	31,146,096	76,328,489	63,129,676	(13,198,813)	(17.29)	
Transportation Equipment Operations	138,595	1,215,141	1,213,181	(1,960)	(0.16)	
Grants and Benefits	3,500,911,300	4,990,436,200	4,984,122,891	(6,313,309)	(0.13)	
Capital Outlay	1,863,556	1,586,300	1,586,300	0	0.00	
Other Equipment Purchases	2,945,069	16,003,431	14,502,016	(1,501,415)	(9.38)	
Debt Services	0	9,000	9,000	0	0.00	
Miscellaneous	0	1,400,000	1,400,000	0	0.00	
TOTAL EXPENDITURES	3,735,488,875	5,343,651,482	5,323,423,289	(20,228,193)	(0.38)	5,150,813,835
Total Number of Employees	835.75	775.81	854.75	78.94	10.18	
SOURCE OF FUNDS:						
Education Trust Fund	509,045,368	960,261,886	936,375,007	(23,886,879)	(2.49)	767,265,553
Education Trust Fund - Transfer - Technology Fund	70,636	2,583,796	6,083,796	3,500,000	135.46	2,583,796
Technology Fund - Reversion Reappropriated	2,576,310	2,513,160	0	(2,513,160)	(100.00)	0
ETF Advancement & Technology Fund	691,242,678	0	0	0	.....	0
Driver Education and Training Fund	915,946	5,145,634	5,145,634	0	0.00	5,145,634
Department of Education Fund	2,497,376,711	4,322,895,923	4,325,567,769	2,671,846	0.06	4,325,567,769
Special Education Catastrophic Relief Fund	1,227,980	5,000,000	5,000,000	0	0.00	5,000,000

STATE DEPARTMENT OF EDUCATION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Governor's Emergency Education Relief Fund	6,778,435	0	0	0	.....	0
American Rescue Plan - Emergency Assistance to Non-Public Schools	26,254,811	45,251,083	45,251,083	0	0.00	45,251,083
Total Funds	3,735,488,875	5,343,651,482	5,323,423,289	(20,228,193)	(0.38)	5,150,813,835

AGENCY DESCRIPTION: Administrative Services: Provides for the management, planning, execution, and control of the services to all program areas of elementary and secondary education, disability determination for social security, and the state board of education. Disability Determination for Social Security: Processes applications for disability benefits under Social Security which result in financial benefits to Alabamians.

**LOCAL BOARDS OF EDUCATION
FOUNDATION PROGRAM AND PUBLIC SCHOOL FUND FOR K-12
STATE BOARD OF EDUCATION**

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	196,281,051	270,981,121	210,108,645	(60,872,476)	(22.46)	210,108,645
RECEIPTS:						
Federal and Local Funds:						
Local Funds - 10 Mills	714,958,840	796,806,740	851,631,860	54,825,120	6.88	881,696,360
Local Funds - Capital Purchase	35,835,042	34,749,481	33,663,920	(1,085,561)	(3.12)	32,662,676
State Funds:						
Education Trust Fund	5,045,133,628	5,245,379,433	5,627,171,231	381,791,798	7.28	5,426,012,654
Education Trust Fund - Transfer - TEAMS Fund	80,000,000	80,000,000	85,000,000	5,000,000	6.25	80,000,000
Education Trust Fund - Reversion Reappropriated	5,454,547	37,554,591	0	(37,554,591)	(100.00)	0
Education Trust Fund - Supplemental Appropriation	94,224,918	0	0	0	.....	0
TEAMS Fund	511,129	0	0	0	.....	0
Public School Fund	289,204,970	215,532,864	215,532,864	0	0.00	215,532,864
TOTAL RECEIPTS	6,265,323,074	6,410,023,109	6,812,999,875	402,976,766	6.29	6,635,904,554
TOTAL AVAILABLE	6,461,604,125	6,681,004,230	7,023,108,520	342,104,290	5.12	6,846,013,199
LESS: EXPENDITURES	6,153,068,413	6,470,895,585	6,812,999,875	342,104,290	5.29	6,635,904,554
REVERSION TO EDUCATION TRUST FUND	37,554,591	0	0	0	.....	0
Balance Unencumbered	270,981,121	210,108,645	210,108,645	0	0.00	210,108,645
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
AT-RISK STUDENT PROGRAM						
Local Financial Assistance Function	22,295,779	21,806,299	23,767,734	1,961,435	8.99	
TOTAL	22,295,779	21,806,299	23,767,734	1,961,435	8.99	
FOUNDATION PROGRAM						
Local Financial Assistance Function	5,486,759,180	5,723,123,232	5,955,714,591	232,591,359	4.06	
TOTAL	5,486,759,180	5,723,123,232	5,955,714,591	232,591,359	4.06	
TRANSPORTATION PROGRAM						
Local Financial Assistance Function	432,255,154	453,740,326	585,074,962	131,334,636	28.94	
TOTAL	432,255,154	453,740,326	585,074,962	131,334,636	28.94	
BOARD OF ADJUSTMENT PROGRAM						
Local Financial Assistance Function	400,669	2,015,844	750,800	(1,265,044)	(62.76)	
TOTAL	400,669	2,015,844	750,800	(1,265,044)	(62.76)	
ENDOWMENT INTEREST PROGRAM						
Local Financial Assistance Function	532,864	532,864	532,864	0	0.00	
TOTAL	532,864	532,864	532,864	0	0.00	
SCHOOL NURSES PROGRAM						
School Nurses Function	87,580,230	90,001,748	94,556,877	4,555,129	5.06	
TOTAL	87,580,230	90,001,748	94,556,877	4,555,129	5.06	
INFORMATION TECHNOLOGY SERVICES PROGRAM						
Technology Coordinators Function	20,803,086	22,898,796	23,602,047	703,251	3.07	
TOTAL	20,803,086	22,898,796	23,602,047	703,251	3.07	
CAREER TECH O & M PROGRAM						
Local Financial Assistance Function	18,000,000	8,000,000	10,000,000	2,000,000	25.00	
TOTAL	18,000,000	8,000,000	10,000,000	2,000,000	25.00	

**LOCAL BOARDS OF EDUCATION
FOUNDATION PROGRAM AND PUBLIC SCHOOL FUND FOR K-12
STATE BOARD OF EDUCATION**

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
TEAMS PROGRAM						
TEAMS Function	79,799,741	140,872,476	85,000,000	(55,872,476)	(39.66)	
TOTAL	79,799,741	140,872,476	85,000,000	(55,872,476)	(39.66)	
SPECIAL EDUCATION TEACHER STIPEND PROGRAM						
Special Education Teacher Stipend Function	4,641,710	7,904,000	34,000,000	26,096,000	330.16	
TOTAL	4,641,710	7,904,000	34,000,000	26,096,000	330.16	
TOTAL EXPENDITURES	6,153,068,413	6,470,895,585	6,812,999,875	342,104,290	5.29	6,635,904,554
STATE BOARD OF EDUCATION SUMMARY						
Professional Fees and Services	8,841,666	20,838,082	15,839,874	(4,998,208)	(23.99)	
Supplies, Materials, and Operating Expenses	8,017,778	6,084,870	6,000,000	(84,870)	(1.39)	
Grants and Benefits	6,065,355,431	6,374,204,656	6,722,477,585	348,272,929	5.46	
Capital Outlay	35,835,042	34,749,481	33,663,920	(1,085,561)	(3.12)	
Debt Service	532,864	532,864	532,864	0	0.00	
Miscellaneous	34,485,632	34,485,632	34,485,632	0	0.00	
TOTAL EXPENDITURES	6,153,068,413	6,470,895,585	6,812,999,875	342,104,290	5.29	6,635,904,554
Total Number of Employees	0.00	0.00	0.00	0.00	.....
SOURCE OF FUNDS:						
Education Trust Fund	5,107,258,502	5,282,934,024	5,627,171,231	344,237,207	6.52	5,426,012,654
Education Trust Fund - Transfer - TEAMS Fund	19,127,524	80,000,000	85,000,000	5,000,000	6.25	80,000,000
TEAMS Fund - Reversion Reappropriated	60,672,217	60,872,476	0	0	.....	0
Public School Fund	215,216,288	215,532,864	215,532,864	0	0.00	215,532,864
Local Funds - 10 Mills	714,958,840	796,806,740	851,631,860	54,825,120	6.88	881,696,360
Local Funds - Capital Purchase	35,835,042	34,749,481	33,663,920	(1,085,561)	(3.12)	32,662,676
Total Funds	6,153,068,413	6,470,895,585	6,812,999,875	342,104,290	5.29	6,635,904,554

AGENCY DESCRIPTION: To provide a state system of education which is committed to academic excellence and which provides education of the highest quality to all Alabama students, preparing them for the 21st century.

Foundation Program Components:

Library Enhancement Per Teacher Unit	\$ 157.72	\$ 157.72	\$ 157.72	\$ 0.00	0.00 %	\$ 157.72
Classroom Materials and Supplies Per Unit	\$ 1,000.00	\$ 900.00	\$ 1,000.00	\$ 100.00	11.11 %	\$ 900.00
Common Purchase	\$ 0.00	\$ 100.00	\$ 100.00	\$ 0.00	0.00 %	\$ 100.00
Technology Per Teacher Unit	\$ 500.00	\$ 500.00	\$ 500.00	\$ 0.00	0.00 %	\$ 500.00
Professional Development	\$ 100.00	\$ 100.00	\$ 100.00	\$ 0.00	0.00 %	\$ 100.00
Textbooks Per Pupil	\$ 75.00	\$ 100.00	\$ 100.00	\$ 0.00	0.00 %	\$ 100.00
Leave Days	7	7	7	0	0.00 %	7
Leave Pay for Teachers	\$ 120.00	\$ 120.00	\$ 120.00	\$ 0.00	0.00 %	\$ 120.00
Contract Days for Teachers	187	187	187	0	0.00 %	187
Local Required Millage	10	10	10	0	0.00 %	10
Other Current Expense Per Teacher Unit	\$ 23,068.00	\$ 24,910.00	\$ 27,293.00	\$ 2,383.00	9.57 %	\$ 27,351.00
Fleet Renewal Per Bus	\$ 7,581.00	\$ 7,581.00	\$ 13,954.00	\$ 6,373.00	84.07 %	\$ 7,581.00
Total Foundation Program Units	47,490.16	47,335.30	47,810.65	475.35	1.00 %	47,431.15
Average Daily Membership	726,266.93	720,468.45	721,814.32	1,345.87	0.19 %	721,814.32

ALABAMA EDUCATIONAL TELEVISION COMMISSION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	941,157	525,965	525,965	0	0.00	525,965
RECEIPTS:						
Federal and Other Funds	949,808	1,800,324	1,270,879	(529,445)	(29.41)	1,270,879
State Funds:						
Education Trust Fund	9,635,064	10,199,798	19,262,022	9,062,224	88.85	10,699,798
Education Trust Fund - Reversion Reappropriated	5,273,581	4,649,918	0	(4,649,918)	(100.00)	0
State General Fund - Supplemental Appropriation	150,000	0	0	0	.....	0
State General Fund - Reversion Reappropriated	560,073	474,133	0	(474,133)	(100.00)	0
TOTAL RECEIPTS	16,568,526	17,124,173	20,532,901	3,408,728	19.91	11,970,677
TOTAL AVAILABLE	17,509,683	17,650,138	21,058,866	3,408,728	19.31	12,496,642
LESS: EXPENDITURES	11,859,667	17,124,173	20,532,901	3,408,728	19.91	11,970,677
REVERSION TO EDUCATION TRUST FUND	4,649,918	0	0	0	.....	0
REVERSION TO STATE GENERAL FUND	474,133	0	0	0	.....	0
Balance Unencumbered	525,965	525,965	525,965	0	0.00	525,965

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

EDUCATIONAL TELEVISION SERVICES PROGRAM

Programming Function	11,859,667	17,124,173	20,532,901	3,408,728	19.91	
TOTAL	11,859,667	17,124,173	20,532,901	3,408,728	19.91	
TOTAL EXPENDITURES	11,859,667	17,124,173	20,532,901	3,408,728	19.91	11,970,677

ALABAMA EDUCATIONAL TELEVISION COMMISSION SUMMARY

Personnel Costs	2,898,998	3,243,283	3,297,041	53,758	1.66	
Employee Benefits	1,096,438	1,270,196	1,351,497	81,301	6.40	
Travel - In-State	29,882	43,950	50,600	6,650	15.13	
Repairs and Maintenance	731,650	1,106,005	488,555	(617,450)	(55.83)	
Rentals and Leases	3,739,394	4,097,926	4,099,296	1,370	0.03	
Utilities and Communication	952,702	1,029,095	1,119,439	90,344	8.78	
Professional Fees and Services	342,142	324,453	372,654	48,201	14.86	
Supplies/Materials/Operating Expenses	590,650	637,785	508,319	(129,466)	(20.30)	
Transportation Equipment Operations	57,063	101,800	117,000	15,200	14.93	
Transportation Equipment Purchases	209,624	260,000	80,000	(180,000)	(69.23)	
Other Equipment Purchases	1,211,124	5,009,680	9,048,500	4,038,820	80.62	
TOTAL EXPENDITURES	11,859,667	17,124,173	20,532,901	3,408,728	19.91	11,970,677
Total Number of Employees	44.00	42.00	42.00	0.00	0.00	

SOURCE OF FUNDS:

Education Trust Fund	10,258,727	14,849,716	19,262,022	4,412,306	29.71	10,699,798
State General Fund	235,940	474,133	0	(474,133)	(100.00)	0
Federal and Other Funds	1,365,000	1,800,324	1,270,879	(529,445)	(29.41)	1,270,879
Total Funds	11,859,667	17,124,173	20,532,901	3,408,728	19.91	11,970,677

AGENCY DESCRIPTION: Network Operations: Provides for the technical operation of the statewide public television network and the microwave system which distributes the signal to the nine stations. News and Public Affairs - Performs all program activities of the AETC generically categorized as news and public affairs. Planning and Development: Responsible for securing non-government funding required for Alabama Educational Television Commission operations. Responsible for fundraising, planning, outreach and promotional activities of Alabama Educational Television Commission. Programming: Provides programming for the nine station public television network including instructional services to Alabama students and adult basic educational programs to Alabama citizens. Public Radio: Operates public radio station WLRH-FM in Huntsville.

BOARD OF ELECTRICAL CONTRACTORS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	88,539	36,316	36,316	0	0.00	36,316
RECEIPTS:						
State Funds:						
Licensing and Examination Fees	931,530	925,000	950,000	25,000	2.70	950,000
State General Fund - Transfer - Departmental Emergency Fund	0	300,000	0	(300,000)	(100.00)	0
TOTAL RECEIPTS	931,530	1,225,000	950,000	(275,000)	(22.45)	950,000
TOTAL AVAILABLE	1,020,069	1,261,316	986,316	(275,000)	(21.80)	986,316
LESS: EXPENDITURES	925,048	1,225,000	950,000	(275,000)	(22.45)	950,000
TRANSFER TO STATE GENERAL FUND	58,705	0	0	0	.....	0
Balance Unencumbered	36,316	36,316	36,316	0	0.00	36,316

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Licensing and Regulation of Electrical Contractors						
Function	925,048	1,225,000	950,000	(275,000)	(22.45)	
TOTAL	925,048	1,225,000	950,000	(275,000)	(0.22)	
TOTAL EXPENDITURES	925,048	1,225,000	950,000	(275,000)	(22.45)	950,000

BOARD OF ELECTRICAL CONTRACTORS SUMMARY

Personnel Costs	89,999	266,000	220,000	(46,000)	(17.29)	
Employee Benefits	6,982	80,000	75,000	(5,000)	(6.25)	
Travel - In-State	33,337	51,500	30,000	(21,500)	(41.75)	
Travel - Out-of-State	0	5,000	30,000	25,000	500.00	
Repairs and Maintenance	0	10,750	25,000	14,250	132.56	
Rentals and Leases	940	11,000	5,000	(6,000)	(54.55)	
Utilities and Communication	12,616	30,000	20,000	(10,000)	(33.33)	
Professional Fees and Services	686,472	685,750	300,000	(385,750)	(56.25)	
Supplies, Materials, and Operating Expenses	32,007	65,000	50,000	(15,000)	(23.08)	
Transportation Equipment Operations	5,999	20,000	15,000	(5,000)	(25.00)	
Transportation Equipment Purchases	56,696	0	100,000	100,000	.....
Other Equipment Purchases	0	0	80,000	80,000	.....
TOTAL EXPENDITURES	925,048	1,225,000	950,000	(275,000)	(22.45)	950,000
Total Number of Employees	3.00	6.00	5.00	(1)	(16.67)	

SOURCE OF FUNDS:

State General Fund - Transfer	0	300,000	0	(300,000)	(100.00)	0
Electrical Contractors Board Fund	925,048	925,000	950,000	25,000	2.70	950,000
Total Funds	925,048	1,225,000	950,000	(275,000)	(22.45)	950,000

AGENCY DESCRIPTION: Screens, tests, and certifies electrical contractors for their knowledge and ability to install electrical wiring in compliance with local, state and national codes.

ALABAMA ELECTRONIC SECURITY BOARD OF LICENSURE

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	614,984	650,029	650,029	0	0.00	650,029
RECEIPTS:						
State Funds:						
Electronic Security Board License Fees	471,623	475,000	475,000	0	0.00	475,000
TOTAL RECEIPTS	471,623	475,000	475,000	0	0.00	475,000
TOTAL AVAILABLE	1,086,607	1,125,029	1,125,029	0	0.00	1,125,029
LESS: EXPENDITURES	436,578	475,000	475,000	0	0.00	475,000
Balance Unencumbered	650,029	650,029	650,029	0	0.00	650,029
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM						
Electronic Security Licensing Function	436,578	475,000	475,000	0	0.00	
TOTAL	436,578	475,000	475,000	0	0.00	
TOTAL EXPENDITURES	436,578	475,000	475,000	0	0.00	475,000
ALABAMA ELECTRONIC SECURITY BOARD OF LICENSURE SUMMARY						
Travel - In-State	1,747	4,000	4,000	0	0.00	
Professional Fees and Services	424,345	463,400	461,000	(2,400)	(0.52)	
Supplies, Materials, and Operating Expenses	2,705	3,600	10,000	6,400	177.78	
Other Equipment Purchases	7,781	4,000	0	(4,000)	(100.00)	
TOTAL EXPENDITURES	436,578	475,000	475,000	0	0.00	475,000
Total Number of Employees	0.00	0.00	0.00	0.00	.....
SOURCE OF FUNDS:						
Electronic Security Board Fund	436,578	475,000	475,000	0	0.00	475,000
Total Funds	436,578	475,000	475,000	0	0.00	475,000

AGENCY DESCRIPTION: Regulates the electronic security interest in Alabama. Monitors residential properties in the state, screens, tests, and certifies persons and companies that are installing monitoring devices.

EMERGENCY MANAGEMENT AGENCY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	2,383,452	1,174,211	0	(1,174,211)	(100.00)	0
RECEIPTS:						
Federal and Local Funds:						
Federal Funds	72,808,690	158,287,473	159,653,654	1,366,181	0.86	159,653,654
State Funds:						
State General Fund	7,097,002	8,794,796	11,593,492	2,798,696	31.82	8,473,612
State General Fund - FEMA Match	2,762,911	1,199,068	9,798,756	8,599,688	717.20	5,760,099
State General Fund - Transfer - Local EMA Assistance	610,000	610,000	1,139,000	529,000	86.72	610,000
State General Fund - Reversion Reappropriated	661,140	1,017,993	0	(1,017,993)	(100.00)	0
State General Fund - Supplemental Appropriation	1,035,000	0	0	0	.....	0
State General Fund - SEIB Increase	27,072	16,800	0	(16,800)	(100.00)	0
State General Fund - Inflationary Increase	187,791	180,425	0	(180,425)	(100.00)	0
State General Fund - COLA	74,954	81,591	0	(81,591)	(100.00)	0
TOTAL RECEIPTS	85,264,560	170,188,146	182,184,902	11,996,756	7.05	174,497,365
TOTAL AVAILABLE	87,648,012	171,362,357	182,184,902	10,822,545	6.32	174,497,365
LESS: EXPENDITURES	85,455,808	171,362,357	182,184,902	10,822,545	6.32	174,497,365
REVERSION TO STATE GENERAL FUND	1,017,993	0	0	0	.....
Balance Unencumbered	1,174,211	0	0	0	.....	0

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

READINESS AND RECOVERY PROGRAM

Civil and Natural Protection Function	6,991,329	15,653,275	16,182,274	528,999	3.38	
Administration Function	21,197,641	23,105,840	24,799,698	1,693,858	7.33	
May 2014 Storms Function	0	2,284,627	2,284,627	0	0.00	
December 2015 Flooding Function	2,166	3,111,961	3,111,961	0	0.00	
Hurricane Nate 2017 Function	6,421,767	8,093,947	8,093,947	0	0.00	
Tornado March 2018 Function	1,362,271	12,013,446	14,618,642	2,605,196	21.69	
Hurricane Michael Function	144,671	2,682,248	2,682,248	0	0.00	
Flooding February 2019 Function	86,535	2,779,028	2,779,028	0	0.00	
Severe Weather March 2019 Function	0	2,182,285	2,182,285	0	0.00	
Flooding February 2020 Function	267,129	8,290,236	8,716,888	426,652	5.15	
COVID-19 Pandemic Function	874,744	3,039,724	3,039,724	0	0.00	
2020 Storms Function	46,318	2,715,982	2,806,323	90,341	3.33	
2020 Flooding Function	872,377	4,522,056	8,350,917	3,828,861	84.67	
Hurricane Sally 2020 Function	25,404,673	54,681,637	54,933,946	252,309	0.46	
Hurricane Zeta Function	3,131,951	8,775,570	9,065,119	289,549	3.30	
March 2021 Storms Function	327,337	4,844,971	4,844,971	0	0.00	
ARPA Function	0	4,144,303	4,144,303	0	0.00	
Flash Flood October 2021 Function	0	2,144,303	2,144,303	0	0.00	
2023 January Tornadoes Function	8,839,557	3,072,886	3,656,666	583,780	19.00	
2023 March Storms Function	9,485,342	3,224,032	3,747,032	523,000	16.22	
TOTAL	85,455,808	171,362,357	182,184,902	10,822,545	6.32	
TOTAL EXPENDITURES	85,455,808	171,362,357	182,184,902	10,822,545	6.32	174,497,365

EMERGENCY MANAGEMENT AGENCY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
EMERGENCY MANAGEMENT AGENCY SUMMARY						
Personnel Costs	6,442,749	9,494,069	10,683,377	1,189,308	12.53	
Employee Benefits	2,594,102	5,598,052	6,403,010	804,958	14.38	
Travel - In-State	93,443	85,383	108,926	23,543	27.57	
Travel - Out-of-State	209,687	172,884	210,059	37,175	21.50	
Repairs and Maintenance	399,836	216,542	424,758	208,216	96.16	
Rentals and Leases	173,527	50,351	284,613	234,262	465.26	
Utilities and Communication	655,535	619,575	696,394	76,819	12.40	
Professional Fees and Services	729,991	1,327,359	1,230,395	(96,964)	(7.31)	
Supplies, Materials, and Operating Expenses	1,285,751	1,148,681	1,538,392	389,711	33.93	
Transportation Equipment Operations	236,019	166,963	250,730	83,767	50.17	
Grants and Benefits	64,444,015	148,616,517	157,689,704	9,073,187	6.11	
Capital Outlay	1,021,247	757,114	863,534	106,420	14.06	
Transportation Equipment Purchases	1,626,069	603,354	558,868	(44,486)	(7.37)	
Other Equipment Purchases	5,543,837	2,505,513	1,242,142	(1,263,371)	(50.42)	
TOTAL EXPENDITURES	85,455,808	171,362,357	182,184,902	10,822,545	6.32	174,497,365
Total Number of Employees	91.13	130.00	137.00	7.00	5.38	
SOURCE OF FUNDS:						
State General Fund	8,064,966	10,091,605	11,593,492	1,501,887	14.88	8,473,612
State General Fund -Transfer -Local EMA Assistance	610,000	610,000	1,139,000	529,000	86.72	610,000
State General Fund - FEMA Match	2,762,911	1,199,068	9,798,756	8,599,688	717.20	5,760,099
Federal Funds	74,017,931	159,461,684	159,653,654	191,970	0.12	159,653,654
Total Funds	85,455,808	171,362,357	182,184,902	10,822,545	6.32	174,497,365

AGENCY DESCRIPTION: Readiness And Recovery: Conducts operations for preparedness, response, and recovery for disasters and emergencies. Provides training, program supervision, response, and resource support to 67 counties. Prepares state plan for comprehensive statewide emergency preparedness and response posture that includes all major hazards that threaten lives and property. Develops, coordinates, and maintains statewide RADEF program. Readiness And Recovery – FEMA: Directs and administers federal and state declared disaster response and recovery.

EMPLOYEE SUGGESTION INCENTIVES AWARDS BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	0	0	0	0	.....	0
RECEIPTS:						
State General Fund	9,500	9,500	9,500	0	0.00	9,500
State General Fund - Reversion Reappropriated	53,589	63,089	0	(63,089)	(100.00)	0
TOTAL RECEIPTS	63,089	72,589	9,500	(63,089)	(86.91)	9,500
TOTAL AVAILABLE	63,089	72,589	9,500	(63,089)	(86.91)	9,500
LESS: EXPENDITURES	0	72,589	9,500	(63,089)	(86.91)	9,500
REVERSION TO STATE GENERAL FUND	63,089	0	0	0	.....	0
Balance Unencumbered	0	0	0	0	.....	0
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
FISCAL MANAGEMENT PROGRAM						
Employee Suggestion Incentive Function	0	72,589	9,500	(58,089)	(92.07)	
TOTAL	0	72,589	9,500	(63,089)	(86.91)	
TOTAL EXPENDITURES	0	72,589	9,500	(58,089)	(92.07)	9,500
EMPLOYEE SUGGESTION INCENTIVES AWARDS BOARD SUMMARY						
Personnel Costs	0	20,217	7,600	(12,617)	(62.41)	
Employee Benefits	0	52,372	1,900	(50,472)	(96.37)	
TOTAL EXPENDITURES	0	72,589	9,500	(63,089)	(86.91)	9,500
Total Number of Employees	0.00	0.00	0.00	0.00	.....
SOURCE OF FUNDS:						
State General Fund	0	72,589	9,500	(63,089)	(86.91)	9,500
Total Funds	0	72,589	9,500	(63,089)	(86.91)	9,500

STATE BOARD OF LICENSURE FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	1,073,817	2,105,476	602,310	(1,503,166)	(71.39)	602,310
RECEIPTS:						
State Funds:						
Administrative Penalties	24,395	20,000	20,000	0	0.00	20,000
Professional Engineers and Land Surveyors Fees	2,752,291	780,000	2,700,000	1,920,000	246.15	2,700,000
TOTAL RECEIPTS	2,776,686	800,000	2,720,000	1,920,000	246.15	2,720,000
TOTAL AVAILABLE	3,850,503	2,905,476	3,322,310	416,834	14.35	3,322,310
LESS: EXPENDITURES	1,366,139	2,303,166	2,295,038	(8,128)	(0.35)	2,295,038
TRANSFER TO STATE GENERAL FUND	378,888	0	0	0	.....	0
Balance Unencumbered	2,105,476	602,310	1,027,272	424,962	70.56	1,027,272

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Regulation for Engineers and Land Surveyors

Function	1,366,139	2,303,166	2,295,038	(8,128)	(0.35)	
TOTAL	1,366,139	2,303,166	2,295,038	(8,128)	(0.35)	
TOTAL EXPENDITURES	1,366,139	2,303,166	2,295,038	(8,128)	(0.35)	2,295,038

STATE BOARD OF LICENSURE FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS SUMMARY

Personnel Costs	565,836	881,290	900,282	18,992	2.16	
Employee Benefits	155,529	238,376	251,256	12,880	5.40	
Travel - In-State	16,942	60,000	60,000	0	0.00	
Travel - Out-of-State	26,230	60,000	60,000	0	0.00	
Repairs and Maintenance	2,473	36,000	36,000	0	0.00	
Rentals and Leases	135,074	167,500	167,500	0	0.00	
Utilities and Communication	23,010	60,000	50,000	(10,000)	(16.67)	
Professional Fees and Services	370,670	430,000	440,000	10,000	2.33	
Supplies/Materials/Operating Expenses	53,264	270,000	230,000	(40,000)	(14.81)	
Transportation Equipment Operations	3,600	20,000	20,000	0	0.00	
Transportation Equipment Purchases	0	50,000	50,000	0	0.00	
Other Equipment Purchases	13,511	30,000	30,000	0	0.00	
TOTAL EXPENDITURES	1,366,139	2,303,166	2,295,038	(8,128)	(0.35)	2,295,038
Total Number of Employees	9.00	12.00	12.00	0.00	0.00	

SOURCE OF FUNDS:

Professional Engineers Fund	1,366,139	2,303,166	2,295,038	(8,128)	(0.35)	2,295,038
Total Funds	1,366,139	2,303,166	2,295,038	(8,128)	(0.35)	2,295,038

AGENCY DESCRIPTION: Receives complaints; authorizes and directs investigations; holds hearings; takes disciplinary action against registrants, if warranted; and seeks injunctive action against non-registrants. Receives and processes applications; reviews and denies or approves certifications and/or registration. Examines candidates in the Fundamentals of Engineering, Principles and Practice of Engineering, Fundamentals of Land Surveying, Principles and Practice of Land Surveying, and Alabama Land Surveying History and Law. Receives and processes applications for Renewal of Certification or Registration and renewals of Certificates of Authorization required of companies. Maintains current address and business affiliation file.

DEPARTMENT OF ENVIRONMENTAL MANAGEMENT

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	649,820,311	539,589,459	4,555,455	(535,034,004)	(99.16)	4,555,455
Investments Balance Brought Forward	40,962,324	43,063,627	30,758,627	(12,305,000)	(28.57)	30,758,627
RECEIPTS:						
Federal and Local Funds:						
DW Federal Grant	2,840,982	0	0	0	.....
Federal Grants - Public Water SRF	12,243,332	112,000,000	112,000,000	0	0.00	112,000,000
Federal Grants - Clean Water SRF	21,736,560	50,943,484	50,943,484	0	0.00	50,943,484
Transfers to CW SRF Master Account	34,783,189	0	0	0	.....	0
Federal Grants	19,389,680	23,673,800	23,673,800	0	0.00	23,673,800
Pollution Control Grant	0	600,000	600,000	0	0.00	600,000
BP RESTORE Recovery	4,164,701	0	0	0	.....	0
State Funds:						
State General Fund - Transfer	25,232,935	27,819,497	29,814,671	1,995,174	7.17	28,099,671
State General Fund - Transfer- Inflationary Increase	270,091	266,803	0	(266,803)	(100.00)	0
State General Fund - Transfer - COLA	11,959	10,683	0	(10,683)	(100.00)	0
State General Fund - Transfer - SEIB Increase	4,512	2,688	0	(2,688)	(100.00)	0
Alabama Recycling Fund	2,350,980	2,250,000	2,350,000	100,000	4.44	2,350,000
Solid Waste Fund	2,384,974	2,250,000	2,350,000	100,000	4.44	2,350,000
Scrap Tire Fund	5,356,752	4,900,000	4,900,000	0	0.00	4,900,000
Public Water SRF Administrative Fees	6,515,259	3,851,845	3,851,845	0	0.00	3,851,845
SRF Administrative Fees	7,027,134	5,973,466	5,973,466	0	0.00	5,973,466
Alabama Underground Storage Tank Fees	43,628,250	36,800,000	36,800,000	0	0.00	36,800,000
Hazardous Substance Cleanup - ADEM						
Fines and Fees	1,308,325	493,966	493,966	0	0.00	493,966
Alabama Underground Storage Tank Fund - Transfer	2,614,403	2,749,735	2,749,735	0	0.00	2,749,735
DCNR Transfer	831,301	831,962	831,962	0	0.00	831,962
Environmental Management Fund	36,112,154	43,070,990	43,920,990	850,000	1.97	43,920,990
Scrap Tire Fund - Transfer	1,932,395	1,610,000	1,610,000	0	0.00	1,610,000
TOTAL RECEIPTS	230,739,868	320,098,919	322,863,919	2,765,000	0.86	321,148,919
TOTAL AVAILABLE	921,522,503	902,752,005	358,178,001	(544,574,004)	(60.32)	356,463,001
LESS: EXPENDITURES	340,970,720	867,437,923	329,118,919	(538,319,004)	(62.06)	327,403,919
INVESTMENTS ADJUSTMENT	(2,101,303)	0	0	0	.....	0
Investments Balance	43,063,627	30,758,627	24,503,627	(6,255,000)	(20.34)	24,503,627
Balance Unencumbered	539,589,459	4,555,455	4,555,455	0	0.00	4,555,455

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

CAPITAL OUTLAY PROGRAM

Administration Function	2,000,000	2,000,000	2,000,000	0	0.00	
TOTAL	2,000,000	2,000,000	2,000,000	0	0.00	

WATER AND SEWER EMERGENCY AND HIGH NEED PROGRAM

ARPA Function	26,516,315	278,589,355	0	(278,589,355)	(100.00)	
TOTAL	26,516,315	278,589,355	0	(278,589,355)	(100.00)	

DEPARTMENT OF ENVIRONMENTAL MANAGEMENT

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
WATER AND SEWER INFRASTRUCTURE GRANTS PROGRAMS						
ARPA Function	33,718,048	256,440,740	0	(256,440,740)	(100.00)	
TOTAL	33,718,048	256,440,740	0	(256,440,740)	(100.00)	
ENVIRONMENTAL MANAGEMENT PROGRAM						
Administration Function	15,667,363	19,267,938	17,856,618	(1,411,320)	(7.32)	
Water Quality Control Function	14,276,993	33,575,156	34,898,958	1,323,802	3.94	
Air Pollution Control Function	11,815,163	13,096,965	12,839,685	(257,280)	(1.96)	
Solid and Hazardous Waste Management Function	25,014,401	30,232,453	25,979,982	(4,252,471)	(14.07)	
Field Operations Function	16,956,751	17,572,555	18,880,915	1,308,360	7.45	
TOTAL	83,730,671	113,745,067	110,456,158	(3,288,909)	(2.89)	
ADEM UNALLOTTED FUNDS PROGRAM						
Water Quality Control Function	184,917,411	209,568,795	209,568,795	0	0.00	
Solid and Hazardous Waste Management Function	10,088,275	7,093,966	7,093,966	0	0.00	
TOTAL	195,005,686	216,662,761	216,662,761	0	0.00	
TOTAL EXPENDITURES	340,970,720	867,437,923	329,118,919	(3,288,909)	(0.38)	327,403,919
DEPARTMENT OF ENVIRONMENTAL MANAGEMENT SUMMARY						
Personnel Costs	43,046,704	45,859,477	46,159,477	300,000	0.65	
Employee Benefits	16,658,377	17,874,386	17,994,386	120,000	0.67	
Travel - In-State	314,021	403,771	403,771	0	0.00	
Travel - Out-of-State	107,710	205,304	205,304	0	0.00	
Repairs and Maintenance	830,668	879,357	879,357	0	0.00	
Rentals and Leases	1,754,113	2,042,329	2,042,329	0	0.00	
Utilities and Communication	1,277,512	1,426,707	1,426,707	0	0.00	
Professional Fees and Services	17,514,082	20,175,372	16,075,282	(4,100,090)	(20.32)	
Supplies/Materials/Operating Expenses	6,104,295	8,621,283	8,621,283	0	0.00	
Transportation Equipment Operations	652,843	787,880	787,880	0	0.00	
Grants and Benefits	241,537,734	758,190,697	223,471,783	(534,718,914)	(70.53)	
Capital Outlay	2,000,000	2,000,000	2,000,000	0	0.00	
Transportation Equipment Purchases	706,633	708,578	708,578	0	0.00	
Other Equipment Purchases	1,693,842	2,402,350	2,402,350	0	0.00	
Miscellaneous	6,772,186	5,860,432	5,940,432	80,000	1.37	
TOTAL EXPENDITURES	340,970,720	867,437,923	329,118,919	(538,319,004)	(62.06)	327,403,919
Total Number of Employees	586.00	624.00	624.00	0.00	0.00	
SOURCE OF FUNDS:						
State General Fund - Transfer	25,519,497	28,099,671	29,814,671	1,715,000	6.10	28,099,671
Federal Grants	18,781,265	23,673,800	23,673,800	0	0.00	23,673,800
Underground Storage Tank Fund - Transfer	2,614,403	2,749,735	2,749,735	0	0.00	2,749,735
DCNR Transfer	831,301	831,962	831,962	0	0.00	831,962
Environmental Management Fund - ADEM Fines and Fees	44,417,229	43,770,990	43,920,990	150,000	0.34	43,920,990
Scrap Tire Fund - Transfer	1,932,395	1,610,000	1,610,000	0	0.00	1,610,000
BP RESTORE Recovery	2,164,701	0	0	0	.....	0
Hazardous Substance Cleanup Fund - ADEM Fines and Fees	1,271,191	493,966	493,966	0	0.00	493,966
Federal Grants - Clean Water SRF	497,044	50,943,484	50,943,484	0	0.00	50,943,484
AWPCA FEES	34,783,189	0	0	0	.....	0

DEPARTMENT OF ENVIRONMENTAL MANAGEMENT

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Alabama Underground Storage Tank Fees	70,124,559	36,800,000	36,800,000	0	0.00	36,800,000
SRF Administrative Fees	10,799,872	5,973,466	5,973,466	0	0.00	5,973,466
Federal Funds - Pollution Control Grant Fund	0	600,000	600,000	0	0.00	600,000
Federal Grants - Public Water SRF	12,105,065	112,000,000	112,000,000	0	0.00	112,000,000
ADWFA Fees	21,377,783	0	0	0	.....	0
Scrap Tire Fund	8,817,084	6,600,000	6,600,000	0	0.00	6,600,000
Solid Waste Fund	5,136,416	5,900,000	5,750,000	(150,000)	(2.54)	5,750,000
Solid Waste Fund - Reversion Reappropriated	0	4,100,090	0	(4,100,090)	(100.00)	0
Alabama Recycling Fund	4,792,523	3,505,000	3,505,000	0	0.00	3,505,000
Alabama Recycling Fund - Reversion Reappropriated	0	903,819	0	(903,819)	(100.00)	0
DW Federal Grant	2,840,982	0	0	0	.....	0
DW SRF Administration Fees	11,929,858	3,851,845	3,851,845	0	0.00	3,851,845
ARPA-Coronavirus State Fiscal Recovery Fund	60,234,363	0	0	0	.....	0
ARPA-Coronavirus State Fiscal Recovery Fund - Reversion Reappropriated	0	535,030,095	0	(535,030,095)	(100.00)	0
Total Funds	340,970,720	867,437,923	329,118,919	(538,319,004)	(62.06)	327,403,919

AGENCY DESCRIPTION: Regulates pollutants discharged to waters, land, and air and administers grant programs designed to assist municipalities, industries, and the citizens of Alabama in this regard.

ALABAMA ETHICS COMMISSION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	1,790	1,790	1,790	0	0.00	1,790
RECEIPTS:						
State Funds:						
State General Fund	2,208,785	2,339,223	2,890,789	551,566	23.58	2,543,641
State General Fund - Reversion Reappropriated	600,330	425,339	0	(425,339)	(100.00)	0
State General Fund - SEIB Increase	9,024	4,704	0	(4,704)	(100.00)	0
State General Fund - COLA	25,996	27,906	0	(27,906)	(100.00)	0
State General Fund - Inflationary Increase	45,418	71,808	0	(71,808)	(100.00)	0
TOTAL RECEIPTS	2,889,553	2,868,980	2,890,789	21,809	0.76	2,543,641
TOTAL AVAILABLE	2,891,343	2,870,770	2,892,579	21,809	0.76	2,545,431
LESS: EXPENDITURES	2,464,214	2,868,980	2,890,789	21,809	0.76	2,543,641
REVERSION TO STATE GENERAL FUND	425,339	0	0	0	.....	0
Balance Unencumbered	1,790	1,790	1,790	0	0.00	1,790

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

REGULATION OF PUBLIC OFFICIALS AND EMPLOYEES PROGRAM

Administration of Ethics Legislation Function	2,464,214	2,868,980	2,890,789	21,809	0.76	
TOTAL	2,464,214	2,868,980	2,890,789	21,809	0.76	
TOTAL EXPENDITURES	2,464,214	2,868,980	2,890,789	21,809	0.76	2,543,641

ALABAMA ETHICS COMMISSION SUMMARY

Personnel Costs	1,379,941	1,453,148	1,457,789	4,641	0.32	
Employee Benefits	632,773	719,025	725,000	5,975	0.83	
Travel - In-State	5,021	8,807	10,000	1,193	13.55	
Travel - Out-of-State	5,701	10,000	10,000	0	0.00	
Repairs and Maintenance	6,825	15,000	15,000	0	0.00	
Rentals and Leases	151,796	165,000	200,000	35,000	21.21	
Utilities and Communication	41,945	60,000	65,000	5,000	8.33	
Professional Fees and Services	166,116	240,000	240,000	0	0.00	
Supplies/Materials/Operating Expenses	57,115	85,000	70,000	(15,000)	(17.65)	
Transportation Equipment Operations	14,542	25,000	15,000	(10,000)	(40.00)	
Transportation Equipment Purchases	500	85,000	80,000	(5,000)	(5.88)	
Other Equipment Purchases	1,939	3,000	3,000	0	0.00	
TOTAL EXPENDITURES	2,464,214	2,868,980	2,890,789	21,809	0.76	2,543,641
Total Number of Employees	15.00	16.00	16.00	0.00	0.00	

SOURCE OF FUNDS:

State General Fund	2,464,214	2,868,980	2,890,789	21,809	0.76	2,543,641
Total Funds	2,464,214	2,868,980	2,890,789	21,809	0.76	2,543,641

AGENCY DESCRIPTION: Prescribes and furnishes disclosure forms to persons subject to the provisions of the Alabama Ethics law. Administers the Ethics law. Provides continuing educational programs on matters of ethics in government service. Disseminates and receives Lobbyists Registration forms and Lobbyist and Principal reporting forms.

ALABAMA COMMISSION ON THE EVALUATION OF SERVICES

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	9,978	0	0	0	.....	0
RECEIPTS:						
State Funds:						
Education Trust Fund	631,165	716,638	716,638	0	0.00	716,638
Education Trust Fund - Reversion Reappropriated	1,833,734	1,789,895	0	(1,789,895)	(100.00)	0
TOTAL RECEIPTS	2,464,899	2,506,533	716,638	(1,789,895)	(71.41)	716,638
TOTAL AVAILABLE	2,474,877	2,506,533	716,638	(1,789,895)	(71.41)	716,638
LESS: EXPENDITURES	684,982	2,506,533	716,638	(1,789,895)	(71.41)	716,638
REVERSION TO EDUCATION TRUST FUND	1,789,895	0	0	0	.....	0
Balance Unencumbered	0	0	0	0	.....	0
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
SPECIAL SERVICES PROGRAM						
Research and Evidence-Based Practices Function	684,982	2,506,533	716,638	(1,789,895)	(71.41)	
TOTAL	684,982	2,506,533	716,638	(1,789,895)	(71.41)	
TOTAL EXPENDITURES	684,982	2,506,533	716,638	(1,789,895)	(71.41)	716,638
ALABAMA COMMISSION ON THE EVALUATION OF SERVICES						
SUMMARY						
Personnel Costs	380,514	458,485	451,029	(7,456)	(1.63)	
Employee Benefits	137,077	161,580	158,628	(2,952)	(1.83)	
Travel - In-State	4,325	5,000	4,332	(668)	(13.36)	
Travel - Out-of-State	18,684	24,575	0	(24,575)	(100.00)	
Repairs and Maintenance	1,561	1,000	329	(671)	(67.10)	
Rentals and Leases	65,813	85,572	74,138	(11,434)	(13.36)	
Utilities and Communication	3,200	4,733	5,078	345	7.29	
Professional Fees and Services	31,613	13,228	9,933	(3,295)	(24.91)	
Supplies/Materials/Operating Expenses	23,132	21,087	13,171	(7,916)	(37.54)	
Grants and Benefits	9,978	1,696,273	0	(1,696,273)	(100.00)	
Other Equipment Purchases	9,085	35,000	0	(35,000)	(100.00)	
TOTAL EXPENDITURES	684,982	2,506,533	716,638	(1,789,895)	(71.41)	716,638
Total Number of Employees	4.00	5.00	5.00	0.00	0.00	
SOURCE OF FUNDS:						
Education Trust Fund	675,004	2,506,533	716,638	(1,789,895)	(71.41)	716,638
Pew Charitable Trust Foundation - Reversion Reappropriated	9,978	0	0	0	.....	0
Total Funds	684,982	2,506,533	716,638	(1,789,895)	(71.41)	716,638

AGENCY DESCRIPTION: Advises the Governor and Legislature on the effectiveness of services funded through a direct appropriation from the State General Fund or Education Trust Fund. Serves as an independent, nonpartisan evaluation unit directed at improving outcomes, maximizing the value of state resources, and increasing accountability to the citizens of Alabama. The commission is comprised of six Governor appointees and six Legislative appointees with the Director of Finance and Deputy Director of Legislative Service Agency's Fiscal Division, or their designee's, serving as ex-officio members.

FAMILY PRACTICE RURAL HEALTH BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	0	0	0	0	.....	0
RECEIPTS:						
State Funds:						
Education Trust Fund	2,702,161	3,614,995	3,614,995	0	0.00	3,794,823
TOTAL RECEIPTS	2,702,161	3,614,995	3,614,995	0	0.00	3,794,823
TOTAL AVAILABLE	2,702,161	3,614,995	3,614,995	0	0.00	3,794,823
LESS: EXPENDITURES	2,695,732	3,614,995	3,614,995	0	0.00	3,794,823
REVERSION TO EDUCATION TRUST FUND	6,429	0	0	0	.....	0
Balance Unencumbered	0	0	0	0	.....	0

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

FAMILY PRACTICE RURAL HEALTH PROGRAM

Family Practice Rural Health Function	2,695,732	3,614,995	3,614,995	0	0.00	
TOTAL	2,695,732	3,614,995	3,614,995	0	0.00	
TOTAL EXPENDITURES	2,695,732	3,614,995	3,614,995	0	0.00	3,794,823

FAMILY PRACTICE RURAL HEALTH BOARD SUMMARY

Personnel Costs	69,999	81,783	81,783	0	0.00	
Employee Benefits	26,877	31,614	33,098	1,484	4.69	
Travel - In-State	0	4,000	4,000	0	0.00	
Travel - Out-of-State	0	800	800	0	0.00	
Rentals and Leases	4,778	4,918	4,918	0	0.00	
Utilities and Communication	1,500	3,904	3,904	0	0.00	
Professional Fees and Services	0	200	200	0	0.00	
Supplies/Materials/Operating Expenses	0	3,000	3,000	0	0.00	
Grants and Benefits	2,592,578	3,483,776	3,482,292	(1,484)	(0.04)	
Other Equipment Purchases	0	1,000	1,000	0	0.00	
TOTAL EXPENDITURES	2,695,732	3,614,995	3,614,995	0	0.00	3,794,823
Total Number of Employees	1.00	1.00	1.00	0.00	0.00	

SOURCE OF FUNDS:

Education Trust Fund	2,695,732	3,614,995	3,614,995	0	0.00	3,794,823
Total Funds	2,695,732	3,614,995	3,614,995	0	0.00	3,794,823

AGENCY DESCRIPTION: Establishes programs to increase the number of family physicians in medically underserved rural areas.

DEPARTMENT OF FINANCE

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	82,243,268	77,181,015	74,115,230	(3,065,785)	(3.97)	74,115,230
RECEIPTS:						
State Funds:						
State General Fund	4,933,192	5,260,866	13,898,080	8,637,214	164.18	6,096,130
State General Fund - Supplemental Appropriation	3,005,769	0	0	0	.....	0
State General Fund - Reversion Reappropriated	14,947,875	17,584,995	0	(17,584,995)	(100.00)	0
State General Fund - COLA	40,900	33,313	0	(33,313)	(100.00)	0
State General Fund - SEIB Increase	15,792	6,048	0	(6,048)	(100.00)	0
State General Fund - Inflationary Increase	270,982	795,903	0	(795,903)	(100.00)	0
State General Fund - Transfer - Wynfield	754,795	776,403	1,078,489	302,086	38.91	836,124
State General Fund - Transfer - Wynfield - SEIB Increase	1,128	672	0	(672)	(100.00)	0
State General Fund - Transfer - Wynfield - Inflationary Increase	18,480	57,247	0	(57,247)	(100.00)	0
State General Fund - Transfer - Wynfield - COLA	2,000	1,802	0	(1,802)	(100.00)	0
Wynfield Special Revenue - Other Income	900	0	0	0	.....	0
State General Fund - Transfer - Capitol Maintenance	1,776,455	1,315,582	1,315,582	0	0.00	1,488,229
State General Fund - Transfer - ABRFA - Inflationary Increase	102,867	152,082	0	(152,082)	(100.00)	0
State General Fund - Transfer - ABRFA - SEIB Increase	2,256	3,696	0	(3,696)	(100.00)	0
State General Fund - Transfer - ABRFA - COLA	18,530	16,869	0	(16,869)	(100.00)	0
State General Fund - Transfer from Insurance Department	50,000	0	0	0	.....	0
Education Trust Fund	936,418	953,453	1,034,156	80,703	8.46	953,453
Education Trust Fund - Reversion Reappropriated	49,652	36,382	0	(36,382)	(100.00)	0
Education Trust Fund - Transfer- Supplemental Appropriation	5,000,000	0	0	0	.....	0
Craft Training Fund	6,394,923	9,200,000	9,548,690	348,690	3.79	9,548,690
Real Property Management Fund	8,518,366	6,379,405	6,801,620	422,215	6.62	6,801,620
Office of Indigent Defense Services	1,636,086	1,533,027	1,555,031	22,004	1.44	1,555,031
Comptroller Special Revenue	7,164,842	7,875,082	8,398,187	523,105	6.64	8,398,187
State Procurement Fund	6,589,988	4,838,622	4,969,991	131,369	2.72	4,969,991
State Business Systems Fund	22,173,238	28,849,575	26,589,050	(2,260,525)	(7.84)	26,589,050
State Business Systems Fund - Transfer from State Personnel	2,000,000	2,000,000	0	(2,000,000)	(100.00)	0
Legal Division	517,997	1,795,333	1,812,614	17,281	0.96	1,812,614
Personnel Division	150,006	527,950	574,411	46,461	8.80	574,411
Director's Office	522,429	970,000	970,000	0	0.00	970,000
Transfers from Bond Authorities	322,078	427,906	451,421	23,515	5.50	451,421
Accounting and Administration Fund	1,596,744	2,990,000	3,169,712	179,712	6.01	3,169,712
Education Liability Fund - Transfer	431,000	648,219	749,972	101,753	15.70	749,972
Employee Injury Compensation Fund - Transfer	3,748,022	5,497,156	5,756,439	259,283	4.72	5,756,439
General Liability Trust Fund - Transfer	542,000	1,263,547	1,303,533	39,986	3.16	1,303,533
State Insurance Fund - Transfer	3,625,959	5,786,253	6,108,438	322,185	5.57	6,108,438
Capitol Complex Maintenance and Repair Collections	22,358,603	33,993,023	36,245,458	2,252,435	6.63	36,245,458
Mail and Supply Revolving - Collections	3,548,698	5,000,000	5,000,000	0	0.00	5,000,000
TOTAL RECEIPTS	123,768,970	146,570,411	137,330,874	(9,239,537)	(6.30)	129,378,503
TOTAL AVAILABLE	206,012,238	223,751,426	211,446,104	(12,305,322)	(5.50)	203,493,733

DEPARTMENT OF FINANCE

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
LESS: EXPENDITURES	111,189,855	149,636,196	137,345,610	(12,290,586)	(8.21)	129,393,239
REVERSION TO EDUCATION TRUST FUND	36,382	0	0	0	.....	0
REVERSION TO STATE GENERAL FUND	17,584,995	0	0	0	.....	0
TRANSFER TO LEGISLATIVE SERVICES AGENCY	19,991	0	0	0	.....	0
Balance Unencumbered	77,181,015	74,115,230	74,100,494	(14,736)	(0.02)	74,100,494

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

STATE CAPITOL PROGRAM

Capitol Function	2,415,360	14,542,679	10,721,293	(3,821,386)	(26.28)	
TOTAL	2,415,360	14,542,679	10,721,293	(3,821,386)	(26.28)	

FISCAL MANAGEMENT PROGRAM

Financial Management and Administration						
Services Function	2,491,425	3,054,798	3,169,712	114,914	3.76	
Executive Administration Function	1,542,436	2,804,814	2,160,240	(644,574)	(22.98)	
Budgeting Function	2,652,853	4,001,578	2,280,368	(1,721,210)	(43.01)	
Indigent Defense Function	1,213,627	1,550,440	1,555,031	4,591	0.30	
State Procurement Function	4,682,135	5,557,618	4,969,991	(587,627)	(10.57)	
BP Oil Spill Function	0	940,313	0	(940,313)	(100.00)	
Comptroller Special Revenue Function	7,012,801	9,069,292	8,398,187	(671,105)	(7.40)	
Debt Management / Capital Project Function	372,720	666,631	672,106	5,475	0.82	
TOTAL	19,967,997	27,645,484	23,205,635	(4,439,849)	(16.06)	

ADMINISTRATIVE SUPPORT SERVICES PROGRAM

Real Property Management Function	5,684,244	6,897,762	7,336,006	438,244	6.35	
Legal Services Function	1,149,651	1,812,614	1,812,614	0	0.00	
Finance Personnel and Space Management Function	377,071	533,189	574,411	41,222	7.73	
Insurance Administration Function	13,896,469	13,303,721	13,918,382	614,661	4.62	
Mail Room Function	3,644,938	5,008,153	5,000,000	(8,153)	(0.16)	
Space Management Function	0	3,601,574	0	(3,601,574)	(100.00)	
Alabama Building Renovation Finance Authority Function	22,446,612	20,569,356	23,505,302	2,935,946	14.27	
Capitol Complex Maintenance and Repair Function	8,974,038	14,444,296	14,055,738	(388,558)	(2.69)	
Smart Business Systems Function	23,480,052	30,389,872	26,589,050	(3,800,822)	(12.51)	
Wynfield Operations and Maintenance Function	433,665	1,686,965	1,078,489	(608,476)	(36.07)	
Craft Training Function	8,719,758	9,200,531	9,548,690	348,159	3.78	
TOTAL	88,806,498	107,448,033	103,418,682	(4,029,351)	(3.75)	
TOTAL EXPENDITURES	111,189,855	149,636,196	137,345,610	(12,290,586)	(8.21)	129,393,239

DEPARTMENT OF FINANCE SUMMARY

Personnel Costs	24,915,485	33,343,847	33,480,471	136,624	0.41	
Employee Benefits	9,577,962	13,217,178	13,680,303	463,125	3.50	
Travel - In-State	312,303	388,515	425,000	36,485	9.39	
Travel - Out-of-State	110,199	193,500	194,000	500	0.26	
Repairs and Maintenance	5,375,618	14,149,499	12,518,532	(1,630,967)	(11.53)	
Rentals and Leases	2,682,629	3,183,031	3,167,074	(15,957)	(0.50)	
Utilities and Communication	5,093,910	4,831,134	5,886,618	1,055,484	21.85	
Professional Fees and Services	26,283,143	40,778,047	29,843,833	(10,934,214)	(26.81)	

DEPARTMENT OF FINANCE

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Supplies/Materials/Operating Expenses	8,841,859	11,799,676	11,495,952	(303,724)	(2.57)	
Transportation Equipment Operations	144,401	207,000	204,000	(3,000)	(1.45)	
Grants and Benefits	8,223,045	8,805,332	8,947,625	142,293	1.62	
Capital Outlay	10,981,394	14,901,713	15,916,400	1,014,687	6.81	
Transportation Equipment Purchases	145,902	285,000	335,000	50,000	17.54	
Other Equipment Purchases	710,514	2,483,411	870,802	(1,612,609)	(64.94)	
Miscellaneous	7,791,491	1,069,313	380,000	(689,313)	(64.46)	
TOTAL EXPENDITURES	111,189,855	149,636,196	137,345,610	(12,290,586)	(8.21)	129,393,239
Total Number of Employees	445.17	475.40	486.62	11.22	2.36	
SOURCE OF FUNDS:						
State General Fund	5,659,524	23,681,125	13,898,080	(9,783,045)	(41.31)	6,096,130
State General Fund - Transfer	2,676,511	2,324,353	2,394,071	69,718	3.00	2,324,353
Wynfield Special Revenue- Reversion Reappropriated	0	850,841	0	(850,841)	(100.00)	0
Education Trust Fund	949,688	989,835	1,034,156	44,321	4.48	953,453
Education Trust Fund - Transfer	5,000,000	0	0	0	.....	0
Mail and Supply Room Revolving - Collections	3,644,938	5,008,153	5,000,000	(8,153)	(0.16)	5,000,000
Capitol Complex Maintenance and Repair	24,378,117	33,525,423	36,245,458	2,720,035	8.11	36,245,458
Capitol Complex Maintenance and Repair - Reversion Reappropriated	4,799,687	0	0	0	.....	0
Risk Management Administration Fund	8,896,469	13,303,721	13,918,382	614,661	4.62	13,918,382
Accounting and Administration Fund	2,491,425	3,020,167	3,169,712	149,545	4.95	3,169,712
Accounting and Administration Fund - Reversion Reappropriated	0	34,631	0	(34,631)	(100.00)	0
Transfers from Bond Authorities	119,811	430,795	451,421	20,626	4.79	451,421
Transfers from Bond Authorities - Reversion Reappropriated	49,169	0	0	0	.....	0
Director's Office	754,249	984,236	984,736	500	0.05	984,736
Personnel Division	377,071	533,189	574,411	41,222	7.73	574,411
Legal Division	1,149,651	1,812,614	1,812,614	0	0.00	1,812,614
State Business Systems Fund	23,480,052	30,389,872	26,589,050	(3,800,822)	(12.51)	26,589,050
State Procurement Fund	4,171,383	4,864,991	4,969,991	105,000	2.16	4,969,991
State Procurement Fund - Reversion Reappropriated	510,752	692,627	0	(692,627)	(100.00)	0
Comptroller Special Revenue	5,902,485	7,968,960	8,398,187	429,227	5.39	8,398,187
Comptroller Special Revenue - Reversion Reappropriated	1,110,316	1,100,332	0	(1,100,332)	(100.00)	0
Office of Indigent Defense Services	1,213,627	1,550,440	1,555,031	4,591	0.30	1,555,031
BP Oil Spill Fund - Reversion Reappropriated	0	940,313	0	(940,313)	(100.00)	0
Real Property Management Fund	5,135,172	6,429,047	6,801,620	372,573	5.80	6,801,620
Craft Training Fund	8,719,758	9,200,531	9,548,690	348,159	3.78	9,548,690
Total Funds	111,189,855	149,636,196	137,345,610	(12,290,586)	(8.21)	129,393,239

AGENCY DESCRIPTION: Fiscal Management: Provides administrative services to other agencies. Manages and controls all matters pertaining to fiscal affairs, except those specifically assigned to other agencies. Provides services relating to the acquisition and control of property and supplies. Keeps all books, records, and accounts relating to the finance of state government which are authorized or required to be kept by the Department of Finance. Provides the initial formulation of budget activity and its execution, revenue estimates, review of appropriation acts and fiscal analysis. Assists the Governor in duties relating to the formulation of the budget, correlating and revising the estimates of revenues and requests for appropriations for all budgeted agencies, and investigating, supervising and coordinating, and assisting with the management problems of the expenditures and other fiscal operations of such agencies. Serves as the primary coordinator for preparation of the statewide cost allocation plan. Administrative Support Services: Ensures the most economical use of data processing resources; develops a master plan for the State's data processing; provides centralized use of equipment and services; provides systems design and programming services; and prepares contract specifications for equipment and services. Risk Management Program: Administers insurance programs for the state, including physical losses on buildings and contents, general liability for employees acting in the line and scope of employment, work-related injuries to state employees, and an employees' assistance program.

ALABAMA SCHOOL OF FINE ARTS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	12,746,924	12,746,924	12,746,924	0	0.00	12,746,924
RECEIPTS:						
Federal and Local Funds:						
Food Sales	187,711	185,000	185,000	0	0.00	185,000
Fees	117,543	115,000	115,000	0	0.00	115,000
Room and Board	15,338	15,000	15,000	0	0.00	15,000
Arts and Outreach	49,066	45,000	45,000	0	0.00	45,000
Miscellaneous Income	1,099,063	250,000	250,000	0	0.00	250,000
Foundation Receipts	0	350,000	350,000	0	0.00	350,000
State Funds:						
ETF Advancement & Technology Fund	341,959	0	0	0	.....	0
Education Trust Fund	10,859,530	12,574,518	12,574,518	0	0.00	13,274,518
Education Trust Fund - Supplemental Appropriation	650,000	0	0	0	.....	0
ALSDE - NBCT	12,000	12,000	12,000	0	0.00	12,000
Child Nutrition	66,275	65,000	65,000	0	0.00	65,000
TOTAL RECEIPTS	13,398,485	13,611,518	13,611,518	0	0.00	14,311,518
TOTAL AVAILABLE	26,145,409	26,358,442	26,358,442	0	0.00	27,058,442
LESS: EXPENDITURES	13,398,485	13,611,518	13,611,518	0	0.00	14,311,518
Balance Unencumbered	12,746,924	12,746,924	12,746,924	0	0.00	12,746,924

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

FINANCIAL ASSISTANCE PROGRAM

Other Financial Assistance Function	13,398,485	13,611,518	13,611,518	0	0.00	
TOTAL	13,398,485	13,611,518	13,611,518	0	0.00	
TOTAL EXPENDITURES	13,398,485	13,611,518	13,611,518	0	0.00	14,311,518

ALABAMA SCHOOL OF FINE ARTS SUMMARY

Personnel Costs	6,789,027	7,382,443	7,354,386	(28,057)	(0.38)	
Employee Benefits	2,127,839	2,304,326	2,289,397	(14,929)	(0.65)	
Travel - In-State	4,306	5,100	7,500	2,400	47.06	
Travel - Out-of-State	6,647	5,100	7,500	2,400	47.06	
Repairs and Maintenance	411,182	360,000	370,000	10,000	2.78	
Rentals and Leases	335,370	360,000	370,000	10,000	2.78	
Utilities and Communication	386,856	500,000	525,000	25,000	5.00	
Professional Fees and Services	133,255	333,000	330,000	(3,000)	(0.90)	
Supplies/Materials/Operating Expenses	2,065,400	1,570,300	1,601,706	31,406	2.00	
Transportation Equipment Operations	10,659	15,000	15,000	0	0.00	
Capital Outlay	1,084,044	746,249	691,029	(55,220)	(7.40)	
Other Equipment Purchases	43,900	30,000	50,000	20,000	66.67	
TOTAL EXPENDITURES	13,398,485	13,611,518	13,611,518	0	0.00	14,311,518
Total Number of Employees	95.00	98.00	96.00	(2.00)	(2.04)	

SOURCE OF FUNDS:

Education Trust Fund	11,509,530	12,574,518	12,574,518	0	0.00	13,274,518
ETF Advancement & Technology Fund	341,959	0	0	0	.....	0
Food Sales	187,711	185,000	185,000	0	0.00	185,000
ALSDE - NBCT	12,000	12,000	12,000	0	0.00	12,000
Child Nutrition	66,275	65,000	65,000	0	0.00	65,000
Fees	117,543	115,000	115,000	0	0.00	115,000
Room and Board	15,338	15,000	15,000	0	0.00	15,000
Arts and Outreach	49,066	45,000	45,000	0	0.00	45,000

ALABAMA SCHOOL OF FINE ARTS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Foundation Receipts	0	350,000	350,000	0	0.00	350,000
Miscellaneous	1,099,063	250,000	250,000	0	0.00	250,000
Total Funds	13,398,485	13,611,518	13,611,518	0	0.00	14,311,518

AGENCY DESCRIPTION: Offers talented young people, grades 7-12, the opportunity to study creative writing, dance, music, theater arts, visual arts, mathematics and sciences, and language. Provides theoretical and practical work, which prepares the student to compete professionally or in relation to further formal training as well as a full range of academic courses required of students graduating from any state of Alabama high school.

**ALABAMA FIREFIGHTERS' PERSONNEL STANDARDS AND EDUCATION COMMISSION/
ALABAMA STATE FIRE COLLEGE - SHELTON STATE COMMUNITY COLLEGE**

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>COMBINED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	8,634,002	11,278,832	11,276,139	(2,693)	(0.02)	11,276,139
<u>REVENUES</u>						
Education Trust Fund - Operations and Maintenance	6,581,420	6,777,863	6,947,310	169,447	2.50	6,927,863
Education Trust Fund - Supplemental Appropriation	1,400,000	0	0	0	.....	0
Federal Funds	684,821	562,009	562,009	0	0.00	562,009
Tuition and Fees	3,600,417	3,696,745	3,770,680	73,935	2.00	3,770,680
Other Sources: Interest/Investment Income	258,465	150,000	150,000	0	0.00	150,000
Other Sources: Miscellaneous	209,602	70,461	70,461	0	0.00	70,461
Other State Funds	500,000	0	0	0	.....	0
TOTAL REVENUES	13,234,725	11,257,078	11,500,460	243,382	2.16	11,481,013
TOTAL AVAILABLE	21,868,727	22,535,910	22,776,599	240,689	1.07	22,757,152
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	10,589,895	11,259,771	11,378,180	118,409	1.05	11,358,733
EDUCATIONAL AND GENERAL TRANSFERS (NET)	0	0	0	0	.....	0
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	10,589,895	11,259,771	11,378,180	118,409	1.05	11,358,733
EDUCATIONAL AND GENERAL ENDING BALANCE	11,278,832	11,276,139	11,398,419	122,280	1.08	11,398,419
<u>Educational and General Expenditures by Function</u>						
Instruction	5,108,547	5,474,497	5,483,843	9,346	0.17	
Academic Support	2,315,378	2,701,781	2,792,579	90,798	3.36	
Student Services	297,921	304,079	306,837	2,758	0.91	
Institutional Support	1,313,162	1,429,914	1,436,885	6,971	0.49	
Operation & Maintenance of Physical Plant	1,554,887	1,349,500	1,358,036	8,536	0.63	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	10,589,895	11,259,771	11,378,180	118,409	1.05	11,358,733
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	4,990,315	5,297,985	5,515,304	217,319	4.10	
Employee Benefits	1,255,735	1,352,087	1,411,608	59,521	4.40	
Supplies and Expenses	2,970,630	3,409,699	3,371,828	(37,871)	(1.11)	
Equipment and Other Capital Assets	1,373,215	1,200,000	1,079,440	(120,560)	(10.05)	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	10,589,895	11,259,771	11,378,180	118,409	1.05	11,358,733
<u>Auxiliary Enterprises</u>						
Auxiliary Beginning Balance	343,793	329,072	329,072	0	0.00	329,072

**ALABAMA FIREFIGHTERS' PERSONNEL STANDARDS AND EDUCATION COMMISSION/
ALABAMA STATE FIRE COLLEGE - SHELTON STATE COMMUNITY COLLEGE**

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>AUXILIARY REVENUES</u>						
Sales and Services	671,273	639,499	642,339	2,840	0.44	
TOTAL AUXILIARY REVENUES	671,273	639,499	642,339	2,840	0.44	642,339
TOTAL AVAILABLE AUXILIARY	1,015,066	968,571	971,411	2,840	0.29	971,411
<u>Auxiliary Expenditures</u>						
Salaries and Wages	119,365	163,555	163,555	0	0.00	
Employee Benefits	40,867	42,144	44,984	2,840	6.74	
Supplies and Expenses	52,576	433,800	433,800	0	0.00	
TOTAL AUXILIARY ENTERPRISES EXPENDITURES	212,808	639,499	642,339	2,840	0.44	642,339
EDUCATIONAL AND GENERAL TRANSFERS (NET)	0	0	0	0	.....	0
TOTAL AUXILIARY EXPENDITURES AND TRANSFERS	212,808	639,499	642,339	2,840	0.44	642,339
TOTAL AUXILIARY ENDING BALANCE	802,258	329,072	329,072	0	0.00	329,072
<u>PERSONNEL</u>						
Educational and General	101.00	102.50	105.50	3.00	2.93	
Auxiliary Enterprises	3.00	3.00	3.00	0	0.00	
TOTAL PERSONNEL	104.00	105.50	108.50	3.00	2.84	
<u>UNRESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	8,621,900	11,276,758	11,274,065	(2,693)	(0.02)	
<u>REVENUES</u>						
Education Trust Fund - Operations and Maintenance	6,581,420	6,777,863	6,947,310	169,447	2.50	
Education Trust Fund - Supplemental Appropriation	1,400,000	0	0	0	.....
Tuition and Fees	3,600,417	3,696,745	3,770,680	73,935	2.00	
Other State Funds	500,000	0	0	0	.....
Other Sources: Interest/Investment Income	258,465	150,000	150,000	0	0.00	
Other Sources: Miscellaneous	209,602	70,461	70,461	0	0.00	
TOTAL REVENUES	12,549,904	10,695,069	10,938,451	243,382	2.28	
TOTAL AVAILABLE	21,171,804	21,971,827	22,212,516	240,689	1.10	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	9,895,046	10,697,762	10,816,171	118,409	1.11	
EDUCATIONAL AND GENERAL TRANSFERS (NET)	0	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	9,895,046	10,697,762	10,816,171	118,409	1.11	

**ALABAMA FIREFIGHTERS' PERSONNEL STANDARDS AND EDUCATION COMMISSION/
ALABAMA STATE FIRE COLLEGE - SHELTON STATE COMMUNITY COLLEGE**

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
EDUCATIONAL AND GENERAL ENDING BALANCE	11,276,758	11,274,065	11,396,345	122,280	1.08	
<u>Educational and General Expenditures by Function</u>						
Instruction	4,413,698	4,912,488	4,921,834	9,346	0.19	
Academic Support	2,315,378	2,701,781	2,792,579	90,798	3.36	
Student Services	297,921	304,079	306,837	2,758	0.91	
Institutional Support	1,313,162	1,429,914	1,436,885	6,971	0.49	
Operation & Maintenance of Physical Plant	1,554,887	1,349,500	1,358,036	8,536	0.63	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	9,895,046	10,697,762	10,816,171	118,409	1.11	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	4,600,794	4,988,332	5,205,651	217,319	4.36	
Employee Benefits	1,155,342	1,270,461	1,327,269	56,808	4.47	
Supplies and Expenses	2,765,695	3,238,969	3,203,811	(35,158)	(1.09)	
Equipment and Other Capital Assets	1,373,215	1,200,000	1,079,440	(120,560)	(10.05)	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	9,895,046	10,697,762	10,816,171	118,409	1.11	
<u>PERSONNEL</u>						
Educational and General	92.00	93.50	96.50	3.00	3.21	
Auxiliary Enterprises	3.00	3.00	3.00	0	0.00	
TOTAL PERSONNEL	95.00	96.50	99.50	3.00	3.11	
<u>RESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	12,102	2,074	2,074	0	0.00	
<u>REVENUES</u>						
Federal Funds	684,821	562,009	562,009	0	0.00	
TOTAL REVENUES	684,821	562,009	562,009	0	0.00	
TOTAL AVAILABLE	696,923	564,083	564,083	0	0.00	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	694,849	562,009	562,009	0	0.00	
EDUCATIONAL AND GENERAL TRANSFERS (NET)	0	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	694,849	562,009	562,009	0	0.00	

**ALABAMA FIREFIGHTERS' PERSONNEL STANDARDS AND EDUCATION COMMISSION/
ALABAMA STATE FIRE COLLEGE - SHELTON STATE COMMUNITY COLLEGE**

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
EDUCATIONAL AND GENERAL ENDING BALANCE	2,074	2,074	2,074	0	0.00	
<u>Educational and General Expenditures by Function</u>						
Instruction	694,849	562,009	562,009	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	694,849	562,009	562,009	0	0.00	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	389,521	309,653	309,653	0	0.00	
Employee Benefits	100,393	81,626	84,339	2,713	3.32	
Supplies and Expenses	204,935	170,730	168,017	(2,713)	(1.59)	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	694,849	562,009	562,009	0	0.00	
<u>PERSONNEL</u>						
Educational and General	9.00	9.00	9.00	0.00	0.00	

FLEXIBLE EMPLOYEES' BENEFIT BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	860,848	1,133,294	1,133,294	0	0.00	1,133,294
RECEIPTS:						
State Funds:						
Flexible Benefits Contribution Fund	16,688,868	22,771,056	25,275,872	2,504,816	11.00	25,275,872
Transfers In for Administrative Fees	5,083,882	1,650,000	1,650,000	0	0.00	1,650,000
Flexible Benefits Administrative Fund	1,882,046	1,923,879	1,951,235	27,356	1.42	1,951,235
TOTAL RECEIPTS	23,654,796	26,344,935	28,877,107	2,532,172	9.61	28,877,107
TOTAL AVAILABLE	24,515,644	27,478,229	30,010,401	2,532,172	9.22	30,010,401
LESS: EXPENDITURES	23,382,350	26,344,935	28,877,107	2,532,172	9.61	28,877,107
Balance Unencumbered	1,133,294	1,133,294	1,133,294	0	0.00	1,133,294
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
FRINGE BENEFITS PROGRAM						
Fringe Benefits Function	23,382,350	26,344,935	28,877,107	2,532,172	9.61	
TOTAL	23,382,350	26,344,935	28,877,107	2,532,172	9.61	
TOTAL EXPENDITURES	23,382,350	26,344,935	28,877,107	2,532,172	9.61	28,877,107
FLEXIBLE EMPLOYEES' BENEFIT BOARD SUMMARY						
Personnel Costs	1,075,769	1,075,769	1,075,769	0	0.00	
Employee Benefits	472,878	498,040	507,893	9,853	1.98	
Travel - In-State	7,340	7,707	8,092	385	5.00	
Rentals and Leases	194,651	204,384	214,603	10,219	5.00	
Utilities and Communication	28,892	30,337	31,854	1,517	5.00	
Professional Fees and Services	488,232	1,650,000	1,650,000	0	0.00	
Supplies/Materials/Operating Expenses	98,863	107,642	113,024	5,382	5.00	
Grants and Benefits	21,015,725	22,771,056	25,275,872	2,504,816	11.00	
TOTAL EXPENDITURES	23,382,350	26,344,935	28,877,107	2,532,172	9.61	28,877,107
Total Number of Employees	14.00	21.00	21.00	0.00	0.00	
SOURCE OF FUNDS:						
Flexible Benefits Administrative Fund	1,882,046	1,923,879	1,951,235	27,356	1.42	1,951,235
Flexible Benefits Contribution Fund	21,500,304	24,421,056	26,925,872	2,504,816	10.26	26,925,872
Total Funds	23,382,350	26,344,935	28,877,107	2,532,172	9.61	28,877,107

AGENCY DESCRIPTION: Administers the flexible employee benefit plan to include arrangement of flexible employee benefits with selected providers; enrollment of state employees and their eligible dependents when the flexible benefits option is elected; accounting for flexible employee benefit deductions and the payments to providers; and responding to flexible employee benefit questions, complaints and needs of the state employees.

FLEXIBLE EMPLOYEES' BENEFIT BOARD

Performance Indicators

	Actual	Budgeted	Requested
	2024	2025	2026
Employees Enrolled:			
Premium Conversion Plan	5,566	5,566	5,566
Health Insurance	28,654	2,865	28,654
Dependent Care Reimbursement Account	225	225	225
Health Care Reimbursement Account	10,452	10,452	10,452
Estimated Pre-Tax Deductions:			
Cafeteria Plan	57,981,976	57,981,976	57,981,976
Voluntary Coverages	3,553,672	3,553,672	3,553,672
Dependent Care Reimbursement Account	1,202,813	1,202,813	1,202,813
Health Care Reimbursement Account	14,837,115	14,837,115	14,837,115
Total Pre-Tax Deductions	77,575,575	77,575,575	77,575,575
Estimated Tax Savings - State Share	5,934,531	5,934,531	5,934,531

DEPARTMENT OF FORENSIC SCIENCES

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	2,296,022	2,436,532	1,104,192	(1,332,340)	(54.68)	1,104,192
RECEIPTS:						
Federal and Local Funds:						
Local Funds	707,632	700,000	970,000	270,000	38.57	970,000
Federal Funds	2,383,283	2,306,000	2,054,790	(251,210)	(10.89)	2,054,790
State Funds:						
State General Fund	23,295,257	26,341,522	30,560,482	4,218,960	16.02	28,333,242
State General Fund - Reversion Reappropriated	6,509	42,750	0	(42,750)	(100.00)	0
State General Fund - COLA	191,456	216,000	0	(216,000)	(100.00)	0
State General Fund - SEIB Increase	74,448	46,000	0	(46,000)	(100.00)	0
State General Fund - Inflationary Increase	1,373,852	729,720	0	(729,720)	(100.00)	0
Chemical Testing Fund	920,838	950,000	970,000	20,000	2.11	970,000
Forensic Services Trust Fund	2,043,182	2,300,000	2,300,000	0	0.00	2,300,000
DNA Database Fund	6,913,795	7,300,000	7,300,000	0	0.00	7,300,000
Children First Trust Fund	481,817	494,309	494,309	0	0.00	494,309
TOTAL RECEIPTS	38,392,069	41,426,301	44,649,581	3,223,280	7.78	42,422,341
TOTAL AVAILABLE	40,688,091	43,862,833	45,753,773	1,890,940	4.31	43,526,533
LESS: EXPENDITURES	38,208,809	42,758,641	44,789,402	2,030,761	4.75	42,562,162
REVERSION TO STATE GENERAL FUND	42,750	0	0	0	.....	0
Balance Unencumbered	2,436,532	1,104,192	964,371	(139,821)	(12.66)	964,371
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
FORENSIC SCIENCES SERVICES PROGRAM						
Pathology Function	6,222,436	8,244,623	8,455,409	210,786	2.56	
Toxicology Function	4,221,673	4,843,405	5,018,658	175,253	3.62	
Criminalistics Function	13,608,788	15,907,822	17,960,706	2,052,884	12.90	
Administrative Services Function	14,155,912	13,762,791	13,354,629	(408,162)	(2.97)	
TOTAL	38,208,809	42,758,641	44,789,402	2,030,761	4.75	
TOTAL EXPENDITURES	38,208,809	42,758,641	44,789,402	2,030,761	4.75	42,562,162
DEPARTMENT OF FORENSIC SCIENCES SUMMARY						
Personnel Costs	16,787,096	19,604,404	20,550,691	946,287	4.83	
Employee Benefits	6,389,720	7,593,648	7,819,022	225,374	2.97	
Travel - In-State	113,353	142,655	142,655	0	0.00	
Travel - Out-of-State	89,203	142,181	142,181	0	0.00	
Repairs and Maintenance	1,091,934	1,478,910	1,478,910	0	0.00	
Rentals and Leases	421,547	535,500	535,500	0	0.00	
Utilities and Communication	1,543,951	2,390,500	2,410,500	20,000	0.84	
Professional Fees and Services	2,232,349	1,833,680	2,008,680	175,000	9.54	
Supplies/Materials/Operating Expenses	4,559,067	5,806,163	5,591,263	(214,900)	(3.70)	
Transportation Equipment Operations	163,968	297,000	297,000	0	0.00	
Grants and Benefits	0	0	0	0	.....

DEPARTMENT OF FORENSIC SCIENCES

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Capital Outlay	2,387,479	0	0	0	.....
Transportation Equipment Purchases	0	200,000	200,000	0	0.00	
Other Equipment Purchases	1,962,165	2,463,000	3,342,000	879,000	35.69	
Debt Services	466,977	271,000	271,000	0	0.00	
TOTAL EXPENDITURES	38,208,809	42,758,641	44,789,402	2,030,761	4.75	42,562,162
 Total Number of Employees	 229.00	 240.00	 239.00	 (1.00)	 (0.42)	
SOURCE OF FUNDS:						
State General Fund	24,898,772	27,375,992	30,560,482	3,184,490	11.63	28,333,242
Federal Funds	2,363,334	2,306,000	2,076,000	(230,000)	(9.97)	2,076,000
Local Funds	704,544	896,670	1,155,691	259,021	28.89	1,155,691
DNA Database Fund	6,653,333	8,301,458	6,990,980	(1,310,478)	(15.79)	6,990,980
Forensic Services Trust Fund	2,102,686	2,315,732	2,391,791	76,059	3.28	2,391,791
Chemical Testing Fund	1,004,323	1,068,480	1,120,149	51,669	4.84	1,120,149
Children First Trust Fund	481,817	494,309	494,309	0	0.00	494,309
Total Funds	38,208,809	42,758,641	44,789,402	2,030,761	4.75	42,562,162

AGENCY DESCRIPTION: Provides the Alabama criminal justice system with scientific and medical assistance in the investigation of crimes and deaths in the state of Alabama, which services are extended from 11 forensic laboratories and autopsy facilities. Provides assistance in the areas of pathology, toxicology, firearms and toolmarks, forensic biology, trace evidence, fingerprints, drug chemistry, handwriting and documents, crime scene assistance, and court testimony. Maintains two databases in our four regional laboratories that are connected to national networks, including the DNA profiles of convicted felons and firearms evidence. Serves as the technical leader and statewide manager of DUI enforcement evidence.

ALABAMA STATE BOARD OF REGISTRATION FOR FORESTERS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	100,599	71,483	71,483	0	0.00	71,483
RECEIPTS:						
State Funds:						
Professional Foresters Fund	141,509	200,000	200,000	0	0.00	200,000
TOTAL RECEIPTS	141,509	200,000	200,000	0	0.00	200,000
TOTAL AVAILABLE	242,108	271,483	271,483	0	0.00	271,483
LESS: EXPENDITURES	170,625	200,000	200,000	0	0.00	200,000
Balance Unencumbered	71,483	71,483	71,483	0	0.00	71,483

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Licensing of Foresters Function	170,625	200,000	200,000	0	0.00	
TOTAL	170,625	200,000	200,000	0	0.00	
TOTAL EXPENDITURES	170,625	200,000	200,000	0	0.00	200,000

ALABAMA STATE BOARD OF REGISTRATION FOR FORESTERS SUMMARY

Personnel Costs	100,940	125,800	100,000	(25,800)	(20.51)	
Employee Benefits	35,142	38,000	32,000	(6,000)	(15.79)	
Travel - In-State	2,547	3,000	4,000	1,000	33.33	
Travel - Out-of-State	1,453	2,000	3,000	1,000	50.00	
Repairs and Maintenance	0	1,500	1,500	0	0.00	
Rentals and Leases	0	500	3,400	2,900	580.00	
Utilities and Communication	2,052	2,000	5,000	3,000	150.00	
Professional Fees and Services	22,581	12,000	33,000	21,000	175.00	
Supplies/Materials/Operating Expenses	4,385	11,000	8,000	(3,000)	(27.27)	
Grants and Benefits	25	200	100	(100)	(50.00)	
Other Equipment Purchases	1,500	4,000	10,000	6,000	150.00	
TOTAL EXPENDITURES	170,625	200,000	200,000	0	0.00	200,000
Total Number of Employees	1.00	2.00	1.00	(1.00)	(50.00)	

SOURCE OF FUNDS:

Professional Foresters Fund	170,625	200,000	200,000	0	0.00	200,000
Total Funds	170,625	200,000	200,000	0	0.00	200,000

AGENCY DESCRIPTION: Serves the public and members of the forestry profession by insuring only trained, competent persons are licensed to practice forestry in the State of Alabama.

ALABAMA FORESTRY COMMISSION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	5,767,503	3,378,118	3,378,118	0	0.00	3,378,118
RECEIPTS:						
Federal and Local Funds:						
Federal and Local Funds	6,982,642	6,000,000	6,000,000	0	0.00	6,000,000
State Funds:						
State General Fund - Transfer	14,967,086	17,626,844	21,173,471	3,546,627	20.12	16,214,485
State General Fund - Transfer - COLA	121,266	111,463	0	(111,463)	(100.00)	0
State General Fund - Transfer - SEIB Increase	48,707	32,256	0	(32,256)	(100.00)	0
State General Fund - Transfer - Inflationary Increase	439,785	443,922	0	(443,922)	(100.00)	0
State General Fund - Transfer - Supplemental Appropriation	1,300,000	0	0	0	.....	0
State General Fund - Transfer - Conditional - Emergency Forest Fire Fund	250,000	250,000	793,139	543,139	217.26	250,000
Emergency Forest Fire Fund	0	735,945	0	(735,945)	(100.00)	0
Education Trust Fund - Transfer from State Department of Education	60,000	0	60,000	60,000	.....	0
Alabama Forestry Commission Fund	11,827,959	15,769,469	15,902,275	132,806	0.84	15,902,275
TOTAL RECEIPTS	35,997,445	40,969,899	43,928,885	2,958,986	7.22	38,366,760
TOTAL AVAILABLE	41,764,948	44,348,017	47,307,003	2,958,986	6.67	41,744,878
LESS: EXPENDITURES	38,386,830	40,969,899	43,928,885	2,958,986	7.22	38,909,899
Balance Unencumbered	3,378,118	3,378,118	3,378,118	0	0.00	2,834,979
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
FOREST RESOURCES, PROTECTION, AND DEVELOPMENT PROGRAM						
NE Region Function	4,589,407	5,339,243	5,302,967	(36,276)	(0.68)	
NW Region Function	4,107,424	4,495,536	4,887,846	392,310	8.73	
SE Region Function	4,196,195	4,309,367	4,648,800	339,433	7.88	
SW Region Function	3,352,282	3,905,044	4,173,771	268,727	6.88	
Executive Function	13,353,707	14,283,649	15,655,031	1,371,382	9.60	
Forest Management Function	4,693,522	4,680,284	4,840,053	159,769	3.41	
Forest Protection Function	4,094,293	3,956,776	4,420,417	463,641	11.72	
TOTAL	38,386,830	40,969,899	43,928,885	2,958,986	7.22	
TOTAL EXPENDITURES	38,386,830	40,969,899	43,928,885	2,958,986	7.22	38,909,899
ALABAMA FORESTRY COMMISSION SUMMARY						
Personnel Costs	15,225,511	16,906,250	18,274,892	1,368,642	8.10	
Employee Benefits	6,193,383	7,001,389	7,480,053	478,664	6.84	
Travel - In-State	215,695	291,400	299,100	7,700	2.64	
Travel - Out-of-State	210,005	130,000	223,250	93,250	71.73	
Repairs and Maintenance	194,592	454,500	256,400	(198,100)	(43.59)	
Rentals and Leases	80,366	84,200	91,200	7,000	8.31	
Utilities and Communication	712,177	776,226	776,226	0	0.00	

ALABAMA FORESTRY COMMISSION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Professional Fees and Services	2,987,911	2,477,500	2,077,500	(400,000)	(16.15)	
Supplies/Materials/Operating Expenses	1,504,654	1,100,100	1,519,200	419,100	38.10	
Transportation Equipment Operations	2,288,510	2,079,000	2,242,425	163,425	7.86	
Grants and Benefits	3,465,045	4,720,389	3,675,000	(1,045,389)	(22.15)	
Capital Outlay	102,752	1,110,000	1,100,000	(10,000)	(0.90)	
Transportation Equipment Purchases	4,586,437	2,286,500	3,830,639	1,544,139	67.53	
Other Equipment Purchases	619,792	1,552,445	2,083,000	530,555	34.18	
TOTAL EXPENDITURES	38,386,830	40,969,899	43,928,885	2,958,986	7.22	38,909,899
Total Number of Employees	257.15	260.00	262.00	2.00	0.77	
SOURCE OF FUNDS:						
State General Fund - Transfer	16,876,844	18,214,485	21,173,471	2,958,986	16.25	16,214,485
Education Trust Fund	60,000	0	60,000	60,000	.....	0
Emergency Forest Fire Fund	442,805	735,945	543,139	(192,806)	(26.20)	543,139
Alabama Forestry Commission Fund	21,007,181	22,019,469	22,152,275	132,806	0.60	22,152,275
Total Funds	38,386,830	40,969,899	43,928,885	2,958,986	7.22	38,909,899

AGENCY DESCRIPTION: Administers and coordinates the protection and enhancement of Alabama forests through fire protection, landowner assistance programs, urban forestry, reforestation, forest resource statistics, and forestry investment.

BOARD OF FOREVER WILD LAND TRUST

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	1,993,950	2,107,130	729,083	(1,378,047)	(65.40)	729,083
Investments Balance Brought Forward	22,296,135	32,653,861	32,653,861	0	0.00	32,653,861
RECEIPTS:						
State Funds:						
Interest Income - Investment	1,072,513	1,072,513	1,072,513	0	0.00	1,072,513
Interest Income - Transfer from Alabama Trust Fund	15,000,000	15,000,000	15,000,000	0	0.00	15,000,000
Miscellaneous	295,327	295,327	295,327	0	0.00	295,327
Car Tag Revenue	279,188	279,188	279,188	0	0.00	279,188
TOTAL RECEIPTS	16,647,028	16,647,028	16,647,028	0	0.00	16,647,028
TOTAL AVAILABLE	40,937,113	51,408,019	50,029,972	(1,378,047)	(2.68)	50,029,972
LESS: EXPENDITURES	16,533,848	18,025,075	17,080,002	(945,073)	(5.24)	17,080,002
Investments Adjustment	(10,357,726)	0	0	0	.....	0
Investments Balance	32,653,861	32,653,861	32,653,861	0	0.00	32,653,861
Balance Unencumbered	2,107,130	729,083	296,109	(432,974)	(59.39)	296,109
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
CAPITAL OUTLAY PROGRAM						
Alabama Forever Wild Trust Function	15,123,390	16,409,338	15,464,265	(945,073)	(5.76)	
TOTAL	15,123,390	16,409,338	15,464,265	(945,073)	(5.76)	
ADMINISTRATIVE SERVICES PROGRAM						
Alabama Forever Wild Trust Function	1,410,458	1,615,737	1,615,737	0	0.00	
TOTAL	1,410,458	1,615,737	1,615,737	0	0.00	
TOTAL EXPENDITURES	16,533,848	18,025,075	17,080,002	(945,073)	(5.24)	17,080,002
BOARD OF FOREVER WILD LAND TRUST SUMMARY						
Travel - In-State	9,242	15,000	15,000	0	0.00	
Rentals and Leases	600	10,000	10,000	0	0.00	
Professional Fees and Services	622,200	785,737	785,737	0	0.00	
Supplies/Materials/Operating Expenses	15,228	30,000	30,000	0	0.00	
Grants and Benefits	363,188	375,000	375,000	0	0.00	
Capital Outlay	12,429,882	13,522,937	12,719,625	(803,312)	(5.94)	
Miscellaneous	3,093,508	3,286,401	3,144,640	(141,761)	(4.31)	
TOTAL EXPENDITURES	16,533,848	18,025,075	17,080,002	(945,073)	(5.24)	17,080,002
Total Number of Employees	0.00	0.00	0.00	0.00	.....
SOURCE OF FUNDS:						
Forever Wild Trust Fund	16,533,848	18,025,075	17,080,002	(945,073)	(5.24)	17,080,002
Total Funds	16,533,848	18,025,075	17,080,002	(945,073)	(5.24)	17,080,002

AGENCY DESCRIPTION: Operates a land acquisition program for acquiring public land to preserve for a wide variety of public uses.

FOREVER WILD TRUST FUND/STEWARDSHIP BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	827,881	219,861	2,689	(217,172)	(98.78)	2,689
Investments Balance Brought Forward	37,765,118	38,182,117	38,182,117	0	0.00	38,182,117
RECEIPTS:						
State Funds:						
Forever Wild Trust Fund - Transfer	1,618,980	2,600,528	2,775,000	174,472	6.71	2,775,000
Other Income	80,193	0	0	0	.....	0
Gain/Loss on Sale of Investments	2,762	0	0	0	.....	0
Interest Income	163,095	182,300	225,000	42,700	23.42	225,000
TOTAL RECEIPTS	1,865,030	2,782,828	3,000,000	217,172	7.80	3,000,000
TOTAL AVAILABLE	40,458,029	41,184,806	41,184,806	0	0.00	41,184,806
LESS: EXPENDITURES	2,473,050	3,000,000	3,000,000	0	0.00	3,000,000
Investments Adjustment	(416,999)	0	0	0	.....	0
Investments Balance	38,182,117	38,182,117	38,182,117	0	0.00	38,182,117
Balance Unencumbered	219,861	2,689	2,689	0	0.00	2,689

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

ALABAMA NATURAL HERITAGE PROGRAM

Alabama Forever Wild Trust Function	2,473,050	3,000,000	3,000,000	0	0.00	
TOTAL	2,473,050	3,000,000	3,000,000	0	0.00	
TOTAL EXPENDITURES	2,473,050	3,000,000	3,000,000	0	0.00	3,000,000

FOREVER WILD TRUST FUND/STEWARDSHIP BOARD SUMMARY

Travel-In State	113,964	135,000	135,000	0	0.00	
Repairs and Maintenance	452,412	626,000	626,000	0	0.00	
Rentals and Leases	0	35,000	35,000	0	0.00	
Utilities and Communication	0	7,000	7,000	0	0.00	
Professional Fees and Services	361,238	291,000	291,000	0	0.00	
Supplies/Materials/Operating Expenses	216,162	196,900	196,900	0	0.00	
Transportation Equipment Operations	374,999	375,000	375,000	0	0.00	
Grants and Benefits	0	113,000	113,000	0	0.00	
Capital Outlay	247,576	861,500	861,500	0	0.00	
Transportation Equipment Purchases	387,334	197,500	197,500	0	0.00	
Other Equipment Purchases	319,365	162,100	162,100	0	0.00	
TOTAL EXPENDITURES	2,473,050	3,000,000	3,000,000	0	0.00	3,000,000
Total Number of Employees	0.00	0.00	0.00	0.00	.....

SOURCE OF FUNDS:

Forever Wild Stewardship Fund	2,473,050	3,000,000	3,000,000	0	0.00	3,000,000
Total Funds	2,473,050	3,000,000	3,000,000	0	0.00	3,000,000

AGENCY DESCRIPTION: Provides for the management and care of the lands acquired by the Forever Wild Trust Program.

ALABAMA BOARD OF FUNERAL SERVICES

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	1,528,778	2,177,483	1,670,838	(506,645)	(23.27)	1,670,838
RECEIPTS:						
State Funds:						
Funeral Board Property Acquisition	23,728	40,000	107,000	67,000	167.50	107,000
Licensing and Administrative Fees	1,470,486	806,286	1,307,174	500,888	62.12	1,307,174
TOTAL RECEIPTS	1,494,214	846,286	1,414,174	567,888	67.10	1,414,174
TOTAL AVAILABLE	3,022,992	3,023,769	3,085,012	61,243	2.03	3,085,012
LESS: EXPENDITURES	845,509	1,352,931	1,211,314	(141,617)	(10.47)	1,211,314
Balance Unencumbered	2,177,483	1,670,838	1,873,698	202,860	12.14	1,873,698

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Funeral Services Licensing and Regulation Function	845,509	1,352,931	1,211,314	(141,617)	(10.47)	
TOTAL	845,509	1,352,931	1,211,314	(141,617)	(10.47)	
TOTAL EXPENDITURES	845,509	1,352,931	1,211,314	(141,617)	(10.47)	1,211,314

ALABAMA BOARD OF FUNERAL SERVICES SUMMARY

Personnel Costs	401,938	535,616	546,579	10,963	2.05	
Employee Benefits	151,869	203,747	216,235	12,488	6.13	
Travel - In-State	17,626	44,000	36,000	(8,000)	(18.18)	
Travel - Out-of-State	8,465	36,500	8,500	(28,000)	(76.71)	
Repairs and Maintenance	25,941	116,000	115,000	(1,000)	(0.86)	
Rentals and Leases	19,402	40,000	28,000	(12,000)	(30.00)	
Utilities and Communication	32,900	32,000	35,000	3,000	9.38	
Professional Fees and Services	67,126	122,000	100,000	(22,000)	(18.03)	
Supplies/Materials/Operating Expenses	27,224	38,000	32,000	(6,000)	(15.79)	
Other Equipment Purchases	20,842	14,000	10,000	(4,000)	(28.57)	
Grants and Benefits	31,228	30,000	30,000	0	0.00	
Transportation Equipment Operations	3,102	16,000	12,000	(4,000)	(25.00)	
Transportation Equipment Purchases	37,846	125,068	42,000	(83,068)	(66.42)	
TOTAL EXPENDITURES	845,509	1,352,931	1,211,314	(141,617)	(10.47)	1,211,314
Total Number of Employees	24.00	26.00	26.00	0.00	0.00	

SOURCE OF FUNDS:

Funeral Directors and Embalmers Fund	821,781	1,027,651	1,104,314	76,663	7.46	1,104,314
Funeral Directors and Embalmers Fund- Reversion						
Reappropriated	0	285,280	0	(285,280)	(100.00)	0
Funeral Board Property Acquisition Fund	23,728	40,000	107,000	67,000	167.50	107,000
Total Funds	845,509	1,352,931	1,211,314	(141,617)	(10.47)	1,211,314

AGENCY DESCRIPTION: Provides for the licensing of funeral directors, embalmers and funeral establishments. Provides for the examination of funeral directors and embalmers and sets fees for licenses. Provides for the annual inspection of establishments. Performs investigations regarding violations of Title 34, Chapter 13, Code of Alabama 1975.

ALABAMA BOARD OF GENETIC COUNSELING

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	262,983	260,996	260,996	0	0.00	260,996
RECEIPTS:						
State Funds:						
Genetic Counseling Fund	53,550	95,000	95,000	0	0.00	95,000
TOTAL RECEIPTS	53,550	95,000	95,000	0	0.00	95,000
TOTAL AVAILABLE	316,533	355,996	355,996	0	0.00	355,996
LESS: EXPENDITURES	55,537	95,000	95,000	0	0.00	95,000
Balance Unencumbered	260,996	260,996	260,996	0	0.00	260,996

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING
AND REGULATION PROGRAM

Genetic Counseling Licensing and Regulation Function	55,537	95,000	95,000	0	0.00	
TOTAL	55,537	95,000	95,000	0	0.00	
TOTAL EXPENDITURES	55,537	95,000	95,000	0	0.00	95,000

ALABAMA BOARD OF GENETIC COUNSELING SUMMARY

Travel - In State	1,123	3,000	3,000	0	0.00	
Travel - Out of State	0	3,000	3,000	0	0.00	
Rentals and Leases	0	2,000	2,000	0	0.00	
Utilities and Communication	660	2,000	2,000	0	0.00	
Professional Fees and Services	52,858	82,000	82,000	0	0.00	
Supplies, Materials, and Operating Expenses	896	3,000	3,000	0	0.00	
TOTAL EXPENDITURES	55,537	95,000	95,000	0	0.00	95,000
Total Number of Employees	0.00	0.00	0.00	0.00	.....

SOURCE OF FUNDS:

Genetic Counseling Fund	55,537	95,000	95,000	0	0.00	95,000
Total Funds	55,537	95,000	95,000	0	0.00	95,000

AGENCY DESCRIPTION: Regulates the practice of genetic counseling as per the Alabama Genetic Counselor Act, Alabama Act # 2019-224. This includes granting of licenses to qualified applicants, establish continuing education requirements, and investigating complaints regarding individuals who are not in compliance with the above named Act.

GEOLOGICAL SURVEY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	916,726	358,292	166,967	(191,325)	(53.40)	166,967
RECEIPTS:						
Federal and Local Funds:						
Federal Project Receipts	1,578,433	3,611,159	3,612,800	1,641	0.05	3,612,800
State Funds:						
Education Trust Fund	554,197	562,069	598,500	36,431	6.48	598,500
Education Trust Fund - Reversion Reappropriated	460,481	267,059	0	(267,059)	(100.00)	0
State General Fund - State Water Assessment Program	802,750	802,750	1,000,000	197,250	24.57	802,750
State General Fund	3,453,902	3,616,473	3,952,947	336,474	9.30	3,876,211
State General Fund - Reversion Reappropriated	620,483	885,034	0	(885,034)	(100.00)	0
State General Fund - Supplemental Appropriation	3,500,000	0	0	0	.....	0
State General Fund - SEIB Increase	15,792	8,736	0	(8,736)	(100.00)	0
State General Fund - COLA	44,294	48,244	0	(48,244)	(100.00)	0
State General Fund - Inflationary Increase	90,791	102,758	0	(102,758)	(100.00)	0
Geological Survey Library Revolving Fund	17,464	0	0	0	.....	0
TOTAL RECEIPTS	11,138,587	9,904,282	9,164,247	(740,035)	(7.47)	8,890,261
TOTAL AVAILABLE	12,055,313	10,262,574	9,331,214	(931,360)	(9.08)	9,057,228
LESS: EXPENDITURES	9,958,222	9,638,796	9,164,247	(474,549)	(4.92)	8,890,261
TRANSFER TO ADECA	163,000	0	0	0	.....	0
TRANSFER TO CHOCTAWHATCHEE, PEA & YELLOW RIVERS WATERSHED	423,706	456,811	0	(456,811)	(100.00)	0
REVERSION TO STATE GENERAL FUND	885,034	0	0	0	.....	0
REVERSION TO EDUCATION TRUST FUND	267,059	0	0	0	.....	0
Balance Unencumbered	358,292	166,967	166,967	0	0.00	166,967
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
CAPITAL OUTLAY PROGRAM						
Agency Administration Function	3,750,000	0	0	0	.....
TOTAL	3,750,000	0	0	0	.....
DISCOVERY AND DEVELOPMENT OF MINERAL, ENERGY, AND WATER RESOURCES, GEOLOGICAL RESEARCH AND TOPOGRAPHIC MAPPING PROGRAM						
Geological Investigations Function	1,844,797	3,202,968	2,905,298	(297,670)	(9.29)	
Water Investigations Function	2,886,420	4,669,112	4,403,276	(265,836)	(5.69)	
Agency Administration Function	1,477,005	1,766,716	1,855,673	88,957	5.04	
TOTAL	6,208,222	9,638,796	9,164,247	(474,549)	(4.92)	
TOTAL EXPENDITURES	9,958,222	9,638,796	9,164,247	(474,549)	(4.92)	8,890,261
GEOLOGICAL SURVEY SUMMARY						
Personnel Costs	3,042,441	4,387,273	4,443,691	56,418	1.29	

GEOLOGICAL SURVEY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Employee Benefits	1,120,306	1,595,688	1,630,548	34,860	2.18	
Travel - In-State	38,387	145,266	150,000	4,734	3.26	
Travel - Out-of-State	37,036	99,657	94,000	(5,657)	(5.68)	
Repairs and Maintenance	43,846	220,000	210,000	(10,000)	(4.55)	
Rentals and Leases	12,393	39,000	39,000	0	0.00	
Utilities and Communication	70,368	171,250	170,500	(750)	(0.44)	
Professional Fees and Services	963,798	1,248,561	784,000	(464,561)	(37.21)	
Supplies/Materials/Operating Expenses	242,725	452,348	414,433	(37,915)	(8.38)	
Transportation Equipment Operations	34,393	152,075	147,075	(5,000)	(3.29)	
Grants and Benefits	301,792	365,400	440,000	74,600	20.42	
Capital Outlay	3,750,000	0	0	0	.....
Transportation Equipment Purchases	45,787	275,000	200,000	(75,000)	(27.27)	
Other Equipment Purchases	149,861	381,278	335,000	(46,278)	(12.14)	
Debt Services	105,089	106,000	106,000	0	0.00	
TOTAL EXPENDITURES	9,958,222	9,638,796	9,164,247	(474,549)	(4.92)	8,890,261
Total Number of Employees	47.00	61.00	62.00	1.00	1.64	
SOURCE OF FUNDS:						
State General Fund	7,056,272	5,007,184	4,952,947	(54,237)	(1.08)	4,678,961
Education Trust Fund	747,619	829,128	598,500	(230,628)	(27.82)	598,500
Federal, Local and Miscellaneous Funds	2,143,150	3,611,159	3,612,800	1,641	0.05	3,612,800
Geological Survey Library Revolving Fund	9,406	0	0	0	.....	0
Geological Survey Library Revolving Fund - Reversion Reappropriated	0	27,014	0	(27,014)	(100.00)	0
BP Oil Spill Fund	1,775	0	0	0	.....	0
BP Oil Spill Fund - Reversion Reappropriated	0	164,311	0	(164,311)	(100.00)	0
Total Funds	9,958,222	9,638,796	9,164,247	(474,549)	(4.92)	8,890,261

AGENCY DESCRIPTION: Provides for the discovery and development of minerals, energy and water resources, geological research and topographic mapping.

ALABAMA BOARD OF LICENSURE FOR PROFESSIONAL GEOLOGISTS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	23,483	17,191	17,191	0	0.00	17,191
RECEIPTS:						
State Funds:						
License and Permit Fees	48,750	75,000	75,000	0	0.00	75,000
TOTAL RECEIPTS	48,750	75,000	75,000	0	0.00	75,000
TOTAL AVAILABLE	72,233	92,191	92,191	0	0.00	92,191
LESS: EXPENDITURES	55,042	75,000	75,000	0	0.00	75,000
Balance Unencumbered	17,191	17,191	17,191	0	0.00	17,191

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

DISCOVERY AND DEVELOPMENT OF MINERAL, ENERGY, AND WATER RESOURCES, GEOLOGICAL RESEARCH AND TOPOGRAPHIC MAPPING PROGRAM

Licensing and Regulation Function	55,042	75,000	75,000	0	0.00	
TOTAL	55,042	75,000	75,000	0	0.00	
TOTAL EXPENDITURES	55,042	75,000	75,000	0	0.00	75,000

ALABAMA BOARD OF LICENSURE FOR PROFESSIONAL GEOLOGISTS SUMMARY

Personnel Costs	0	2,000	2,000	0	0.00	
Employee Benefits	0	800	800	0	0.00	
Travel - In-State	160	3,500	3,500	0	0.00	
Rentals and Leases	3,774	4,000	4,000	0	0.00	
Utilities and Communication	298	1,000	1,000	0	0.00	
Professional Fees and Services	44,088	56,700	56,700	0	0.00	
Supplies/Materials/Operating Expenses	6,722	7,000	7,000	0	0.00	
TOTAL EXPENDITURES	55,042	75,000	75,000	0	0.00	75,000
Total Number of Employees	0.00	0.00	0.00	0.00	.....

SOURCE OF FUNDS:

Professional Geologists Fund	55,042	75,000	75,000	0	0.00	75,000
Total Funds	55,042	75,000	75,000	0	0.00	75,000

AGENCY DESCRIPTION: Protects life, health, safety, public welfare, and the environment through the regulation of the practice of geology in the state of Alabama.

GOVERNOR'S CONTINGENCY FUND

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	14,905	14,905	0	(14,905)	(100.00)	0
RECEIPTS:						
State Funds:						
State General Fund	74,336	92,013	110,044	18,031	19.60	110,044
State General Fund - Reversion Reappropriated	19,640	116,467	0	(116,467)	(100.00)	
State General Fund - Revenue Sharing Interest	111,719	36,913	0	(36,913)	(100.00)	
State General Fund - Inflationary Increase	17,677	18,031	0	(18,031)	(100.00)	
TOTAL RECEIPTS	223,372	263,424	110,044	(153,380)	(58.23)	110,044
TOTAL AVAILABLE	238,277	278,329	110,044	(168,285)	(60.46)	110,044
LESS: EXPENDITURES	106,905	278,329	110,044	(168,285)	(60.46)	110,044
REVERSION TO STATE GENERAL FUND	116,467	0	0	0	.....	0
Balance Unencumbered	14,905	0	0	0	.....	0
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
EXECUTIVE DIRECTION PROGRAM						
Administration Support and Services Function	106,905	278,329	110,044	(168,285)	(60.46)	
TOTAL	106,905	278,329	110,044	(168,285)	(60.46)	
TOTAL EXPENDITURES	106,905	278,329	110,044	(168,285)	(60.46)	110,044
GOVERNOR'S CONTINGENCY FUND SUMMARY						
Travel - In-State	0	3,000	3,000	0	0.00	
Travel - Out-of-State	3,586	6,000	6,000	0	0.00	
Repairs and Maintenance	250	12,500	3,000	(9,500)	(76.00)	
Rentals and Leases	1,335	27,904	1,500	(26,404)	(94.62)	
Utilities and Communication	13,210	55,500	12,000	(43,500)	(78.38)	
Professional Fees and Services	6,860	30,000	15,250	(14,750)	(49.17)	
Supplies/Materials/Operating Expenses	69,357	121,307	67,894	(53,413)	(44.03)	
Transportation Equipment Operations	0	7,367	1,400	(5,967)	(81.00)	
Other Equipment Purchases	12,307	14,751	0	(14,751)	(100.00)	
TOTAL EXPENDITURES	106,905	278,329	110,044	(168,285)	(60.46)	110,044
Total Number of Employees	0.00	0.00	0.00	0.00	.....
SOURCE OF FUNDS:						
State General Fund	106,905	263,424	110,044	(153,380)	(58.23)	110,044
Governors's Contingency Fund - Outer Continental Shelf						
Governors Coalition - Reversion Reappropriated	0	14,905	0	(14,905)	(100.00)	
Total Funds	106,905	278,329	110,044	(168,285)	(60.46)	110,044

GOVERNOR'S MANSION AUTHORITY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	4,306,934	4,624,870	1,577,145	(3,047,725)	(65.90)	1,577,145
RECEIPTS:						
State Funds:						
State General Fund - Transfer	932,175	1,060,629	1,120,000	59,371	5.60	1,120,000
State General Fund - Transfer - COLA	6,428	5,800	0	(5,800)	(100.00)	0
State General Fund - Transfer - Inflationary Increase	118,642	26,399	0	(26,399)	(100.00)	0
State General Fund - Transfer - SEIB Increase	3,384	1,680	0	(1,680)	(100.00)	0
State General Fund - Transfer - Reversion Reappropriated	2,000,000	0	0	0	.....	0
Tourism Department Grant	1,000,004	250,000	0	(250,000)	(100.00)	0
TOTAL RECEIPTS	4,060,633	1,344,508	1,120,000	(224,508)	(16.70)	1,120,000
TOTAL AVAILABLE	8,367,567	5,969,378	2,697,145	(3,272,233)	(54.82)	2,697,145
LESS: EXPENDITURES	3,742,697	4,392,233	1,120,000	(3,272,233)	(74.50)	1,120,000
Balance Unencumbered	4,624,870	1,577,145	1,577,145	0	0.00	1,577,145
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
HISTORICAL RESOURCES MANAGEMENT PROGRAM						
Historical Site Development and Preservation						
Function	3,742,697	4,392,233	1,120,000	(3,272,233)	(74.50)	
TOTAL	3,742,697	4,392,233	1,120,000	(3,272,233)	(74.50)	
TOTAL EXPENDITURES	3,742,697	4,392,233	1,120,000	(3,272,233)	(73.88)	1,120,000
GOVERNOR'S MANSION AUTHORITY SUMMARY						
Personnel Costs	331,409	320,000	340,000	20,000	6.25	
Employee Benefits	123,401	160,000	160,000	0	0.00	
Repairs and Maintenance	113,293	150,000	150,000	0	0.00	
Rentals and Leases	6,317	10,000	10,000	0	0.00	
Utilities and Communication	133,310	150,000	150,000	0	0.00	
Professional Fees and Services	218,035	640,000	100,000	(540,000)	(84.38)	
Supplies/Materials/Operating Expenses	115,172	150,000	150,000	0	0.00	
Transportation Equipment Operations	4,990	10,000	10,000	0	0.00	
Grants and Benefits	0	7,725	0	(7,725)	(100.00)	
Capital Outlay	2,667,341	2,750,000	0	(2,750,000)	(100.00)	
Transportation Equipment Purchases	20,431	30,000	0	(30,000)	(100.00)	
Other Equipment Purchases	8,998	14,508	50,000	35,492	244.64	
TOTAL EXPENDITURES	3,742,697	4,392,233	1,120,000	(3,272,233)	(74.50)	1,120,000
Total Number of Employees	7.00	6.00	6.00	0.00	0.00	
SOURCE OF FUNDS:						
State General Fund - Transfer	3,060,629	1,094,508	1,120,000	25,492	2.33	1,120,000
Governor's Mansion Preservation Fund	682,068	3,297,725	0	(3,297,725)	(100.00)	0
Total Funds	3,742,697	4,392,233	1,120,000	25,492	0.58	1,120,000

ALABAMA OFFICE OF MINORITY AFFAIRS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	0	0	0	0	.....	0
RECEIPTS:						
State Funds:						
State General Fund	1,187,374	1,535,800	2,520,013	984,213	64.08	1,801,290
State General Fund - Reversion Reappropriated	1,184,679	290,045	0	(290,045)	(100.00)	0
State General Fund - SEIB Increase	2,256	2,016	0	(2,016)	(100.00)	0
State General Fund - COLA	8,056	12,841	0	(12,841)	(100.00)	0
State General Fund - Inflationary Increase	14,274	40,109	0	(40,109)	(100.00)	0
TOTAL RECEIPTS	2,396,639	1,880,811	2,520,013	639,202	33.99	1,801,290
TOTAL AVAILABLE	2,396,639	1,880,811	2,520,013	639,202	33.99	1,801,290
LESS: EXPENDITURES	2,106,594	1,880,811	2,520,013	639,202	33.99	1,801,290
REVERSION TO STATE GENERAL FUND	290,045	0	0	0	.....	0
Balance Unencumbered	0	0	0	0	.....	0
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
EXECUTIVE DIRECTION PROGRAM						
Executive Administration Function	2,106,594	1,880,811	2,520,013	639,202	33.99	
TOTAL	2,106,594	1,880,811	2,520,013	639,202	33.99	
TOTAL EXPENDITURES	2,106,594	1,880,811	2,520,013	639,202	33.99	1,801,290
ALABAMA OFFICE OF MINORITY AFFAIRS SUMMARY						
Personnel Costs	423,593	559,860	748,905	189,045	33.77	
Employee Benefits	151,420	176,021	197,500	21,479	12.20	
Travel - In-State	200	6,000	15,000	9,000	150.00	
Travel - Out-of-State	1,760	9,000	15,000	6,000	66.67	
Repairs and Maintenance	3,259	3,000	0	(3,000)	(100.00)	
Rentals and Leases	59,804	87,280	125,000	37,720	43.22	
Utilities and Communication	19,268	30,000	50,000	20,000	66.67	
Professional Fees and Services	1,159,325	419,540	168,608	(250,932)	(59.81)	
Supplies/Materials/Operating Expenses	169,307	70,110	680,000	609,890	869.90	
Transportation Equipment Operations	5,500	0	0	0	.....
Grants and Benefits	81,047	520,000	520,000	0	0.00	
Other Equipment Purchases	32,111	0	0	0	.....
TOTAL EXPENDITURES	2,106,594	1,880,811	2,520,013	639,202	33.99	1,801,290
Total Number of Employees	8.00	5.00	10.00	5.00	100.00	
SOURCE OF FUNDS:						
State General Fund	2,106,594	1,880,811	2,520,013	639,202	33.99	1,801,290
Total Funds	2,106,594	1,880,811	2,520,013	639,202	33.99	1,801,290

GOVERNOR'S OFFICE OF VOLUNTEER SERVICES

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	133,594	133,595	128,112	(5,483)	(4.10)	128,112
RECEIPTS:						
Federal and Local Funds:						
National and Community Service Funds	1,401,952	4,917,617	4,917,617	0	0.00	4,917,617
State Funds:						
State General Fund	115,000	121,238	129,775	8,537	7.04	129,775
State General Fund - Reversion Reappropriated	125,410	50,727	0	(50,727)	(100.00)	0
State General Fund - SEIB Increase	1,410	336	0	(336)	(100.00)	0
State General Fund - COLA	1,100	1,100	0	(1,100)	(100.00)	0
State General Fund - Inflationary Increase	3,728	7,101	0	(7,101)	(100.00)	0
Education Trust Fund	392,622	398,646	398,646	0	0.00	398,646
Education Trust Fund - Reversion Reappropriated	221,927	175,385	0	(175,385)	(100.00)	0
TOTAL RECEIPTS	2,263,149	5,672,150	5,446,038	(226,112)	(3.99)	5,446,038
TOTAL AVAILABLE	2,396,743	5,805,745	5,574,150	(231,595)	(3.99)	5,574,150
LESS: EXPENDITURES	2,037,036	5,677,633	5,443,538	(234,095)	(4.12)	5,443,538
REVERSION TO STATE GENERAL FUND	50,727	0	0	0	.....	0
REVERSION TO EDUCATION TRUST FUND	175,385	0	0	0	.....	0
Balance Unencumbered	133,595	128,112	130,612	2,500	1.95	130,612

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

EXECUTIVE DIRECTION PROGRAM

Administrative Support and Service Function	2,037,036	5,677,633	5,443,538	(234,095)	(4.12)	
TOTAL	2,037,036	5,677,633	5,443,538	(234,095)	(4.12)	
TOTAL EXPENDITURES	2,037,036	5,677,633	5,443,538	(234,095)	(4.12)	5,443,538

GOVERNOR'S OFFICE OF VOLUNTEER SERVICES SUMMARY

Personnel Costs	532,866	806,487	917,487	111,000	13.76	
Employee Benefits	225,864	336,716	321,716	(15,000)	(4.45)	
Travel - In-State	16,918	97,900	91,900	(6,000)	(6.13)	
Travel - Out-of-State	56,742	64,800	64,800	0	0.00	
Repairs and Maintenance	11,563	30,000	28,000	(2,000)	(6.67)	
Rentals and Leases	80,249	229,700	249,200	19,500	8.49	
Utilities and Communication	26,613	77,125	77,125	0	0.00	
Professional Fees and Services	40,709	204,070	90,570	(113,500)	(55.62)	
Supplies/Materials/Operating Expenses	115,851	90,577	90,577	0	0.00	
Transportation Equipment Operations	3,877	38,996	38,496	(500)	(1.28)	
Grants and Benefits	915,423	3,344,680	3,348,680	4,000	0.12	
Transportation Equipment Purchases	0	5,100	2,500	(2,600)	(50.98)	
Other Equipment Purchases	10,361	45,700	48,300	2,600	5.69	
Miscellaneous	0	305,782	74,187	(231,595)	(75.74)	
TOTAL EXPENDITURES	2,037,036	5,677,633	5,443,538	(234,095)	(4.12)	5,443,538
Total Number of Employees	7.00	11.00	11.00	0.00	0.00	

GOVERNOR'S OFFICE OF VOLUNTEER SERVICES

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
SOURCE OF FUNDS:						
State General Fund	195,921	180,502	129,775	(50,727)	(28.10)	129,775
Education Trust Fund	439,164	574,031	398,646	(175,385)	(30.55)	398,646
National and Community Service Funds	1,401,951	4,923,100	4,915,117	(7,983)	(0.16)	4,915,117
Total Funds	2,037,036	5,677,633	5,443,538	(234,095)	(4.12)	5,443,538

AGENCY DESCRIPTION: Implements and oversees Alabama's federally funded AmeriCorps* State Programs. AmeriCorps is the national service program also known as the domestic peace corps established in 1993 by President Clinton and a bipartisan coalition of congressional leaders. Its primary goals are to engage Americans of all ages in community services projects focusing on education, human needs, public safety or the environment; stimulate volunteerism and to develop citizenship. The Governor's Office of Volunteer Services insures that programmatic and fiscal activities comply with federal requirements and encourages continuous quality improvement through monitoring.

GOVERNOR'S OFFICE ON DISABILITY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	2	2	2	0	0.00	2
RECEIPTS:						
State Funds:						
State General Fund	157,080	160,446	163,448	3,002	1.87	162,448
State General Fund - Reversion Reappropriated	448,432	502,906	0	(502,906)	(100.00)	0
State General Fund - SEIB Increase	1,410	336	0	(1,410)	(100.00)	0
State General Fund - Inflationary Increase	756	466	0	(756)	(100.00)	0
State General Fund - COLA	1,200	1,200	0	(1,200)	(100.00)	0
TOTAL RECEIPTS	608,878	665,354	163,448	(501,906)	(75.43)	162,448
TOTAL AVAILABLE	608,880	665,356	163,450	(501,906)	(75.43)	162,450
LESS: EXPENDITURES	105,972	665,354	163,448	(501,906)	(75.43)	162,448
REVERSION TO STATE GENERAL FUND	502,906	0	0	0	.....	0
Balance Unencumbered	2	2	2	0	0.00	2
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
EXECUTIVE DIRECTION PROGRAM						
Executive Administration Function	105,972	665,354	163,448	(501,906)	(75.43)	
TOTAL	105,972	665,354	163,448	(501,906)	(75.43)	
TOTAL EXPENDITURES	105,972	665,354	163,448	(501,906)	(75.43)	162,448
GOVERNOR'S OFFICE ON DISABILITY SUMMARY						
Personnel Costs	49,138	68,000	61,000	(7,000)	(10.29)	
Employee Benefits	22,656	34,400	27,000	(7,400)	(21.51)	
Travel - In-State	119	12,000	2,000	(10,000)	(83.33)	
Travel - Out-of-State	0	12,000	2,000	(10,000)	(83.33)	
Repairs and Maintenance	698	9,900	2,500	(7,400)	(74.75)	
Utilities and Communication	140	9,600	2,400	(7,200)	(75.00)	
Professional Fees and Services	2,101	37,200	3,200	(34,000)	(91.40)	
Supplies/Materials/Operating Expenses	1,002	391,584	17,598	(373,986)	(95.51)	
Grants and Benefits	30,118	64,670	45,750	(18,920)	(29.26)	
Other Equipment Purchases	0	26,000	0	(26,000)	(100.00)	
TOTAL EXPENDITURES	105,972	665,354	163,448	(501,906)	(75.43)	162,448
Total Number of Employees	1.00	1.00	1.00	0.00	0.00	
SOURCE OF FUNDS:						
State General Fund	105,972	665,354	163,448	(501,906)	(75.43)	162,448
Total Funds	105,972	665,354	163,448	(501,906)	(75.43)	162,448

AGENCY DESCRIPTION: Provides comprehensive information and referral services to individuals across disability categories. Provides comprehensive policy and legislative review and analysis on disability-related matters; promotes consumer education, awareness and involvement in disability policy and services; and promotes general public awareness of both the needs and contributions of people with disabilities.

GOVERNOR'S OFFICE

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	529,808	529,808	0	(529,808)	(100.00)	0
RECEIPTS:						
State Funds:						
State General Fund	5,302,065	5,998,428	7,453,572	1,455,144	24.26	6,725,117
State General Fund - Reversion Reappropriated	944,854	1,528,961	0	(1,528,961)	(100.00)	0
State General Fund - Transfer from Commerce Department	400,000	0	0	0	.....	0
State General Fund - Insurance Proceeds	66,702	0	0	0	.....	0
State General Fund - COLA	90,070	100,000	0	(100,000)	(100.00)	0
State General Fund - SEIB Increase	25,944	16,464	0	(16,464)	(100.00)	0
State General Fund - Inflationary Increase	80,349	110,225	0	(110,225)	(100.00)	0
TOTAL RECEIPTS	6,909,984	7,754,078	7,453,572	(300,506)	(3.88)	6,725,117
TOTAL AVAILABLE	7,439,792	8,283,886	7,453,572	(830,314)	(10.02)	6,725,117
LESS: EXPENDITURES	5,381,023	8,283,886	7,453,572	(830,314)	(10.02)	6,725,117
REVERSION TO STATE GENERAL FUND	1,528,961	0	0	0	.....	0
Balance Unencumbered	529,808	0	0	0	.....	0
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
EXECUTIVE DIRECTION PROGRAM						
Administration Support and Services Function	147,395	1,223,188	392,874	(830,314)	(67.88)	
Executive Administration Function	5,233,628	7,060,698	7,060,698	0	0.00	
TOTAL	5,381,023	8,283,886	7,453,572	(830,314)	(10.02)	
TOTAL EXPENDITURES	5,381,023	8,283,886	7,453,572	(830,314)	(10.02)	6,725,117
GOVERNOR'S OFFICE SUMMARY						
Personnel Costs	3,572,366	4,589,338	4,258,958	(330,380)	(7.20)	
Employee Benefits	1,236,263	1,816,755	1,736,755	(80,000)	(4.40)	
Travel - In-State	5,227	48,598	18,598	(30,000)	(61.73)	
Travel - Out-of-State	28,037	74,000	38,000	(36,000)	(48.65)	
Repairs and Maintenance	77,370	34,250	34,250	0	0.00	
Rentals and Leases	63,877	154,729	122,729	(32,000)	(20.68)	
Utilities and Communication	111,074	243,100	243,100	0	0.00	
Professional Fees and Services	179,516	829,616	634,058	(195,558)	(23.57)	
Supplies/Materials/Operating Expenses	65,399	366,000	342,624	(23,376)	(6.39)	
Transportation Equipment Operations	2,804	28,500	24,500	(4,000)	(14.04)	
Other Equipment Purchases	39,090	99,000	0	(99,000)	(100.00)	
TOTAL EXPENDITURES	5,381,023	8,283,886	7,453,572	(830,314)	(10.02)	6,725,117
Total Number of Employees	39.00	41.00	37.00	(4.00)	(9.76)	
SOURCE OF FUNDS:						
State General Fund	5,381,023	7,754,078	7,453,572	(300,506)	(3.88)	6,725,117
BP Oil Spill Fund - Reversion Reappropriated	0	529,808	0	(529,808)	(100.00)	0
Total Funds	5,381,023	8,283,886	7,453,572	(830,314)	(10.02)	6,725,117

ALABAMA SCHOOL OF HEALTHCARE SCIENCES

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	0	0	0	0	.....	0
RECEIPTS:						
State Funds:						
Education Trust Fund	0	0	5,500,000	5,500,000	.....	5,500,000
Education Trust Fund - Supplemental Appropriation	15,000,000	0	0	0	.....	0
Education Trust Fund - Reversion Reappropriated	0	15,000,000	0	(15,000,000)	(100.00)	0
TOTAL RECEIPTS	15,000,000	15,000,000	5,500,000	(9,500,000)	(63.33)	5,500,000
TOTAL AVAILABLE	15,000,000	15,000,000	5,500,000	(9,500,000)	(63.33)	5,500,000
LESS: EXPENDITURES	0	15,000,000	5,500,000	(9,500,000)	(63.33)	5,500,000
REVERSION TO EDUCATION TRUST FUND	15,000,000	0	0	0	.....	0
Balance Unencumbered	0	0	0	0	.....	0
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
FINANCIAL ASSISTANCE PROGRAM						
Other Financial Assistance Function	0	15,000,000	5,500,000	(9,500,000)	(63.33)	
TOTAL	0	15,000,000	5,500,000	(9,500,000)	(63.33)	
TOTAL EXPENDITURES	0	15,000,000	5,500,000	(9,500,000)	(63.33)	5,500,000
ALABAMA SCHOOL OF HEALTHCARE SCIENCES SUMMARY						
Grants and Benefits	0	15,000,000	5,500,000	(9,500,000)	(63.33)	
TOTAL EXPENDITURES	0	15,000,000	5,500,000	(9,500,000)	(63.33)	5,500,000
Total Number of Employees	0.00	0.00	0.00	0.00	.....
SOURCE OF FUNDS:						
Education Trust Fund	0	15,000,000	5,500,000	(9,500,000)	(63.33)	5,500,000
Total Funds	0	15,000,000	5,500,000	(9,500,000)	(63.33)	5,500,000

AGENCY DESCRIPTION: Alabama School of Healthcare Sciences students will discover the value of their service as community healthcare professionals and what it means to make a true difference to that community. Armed with training and certification, graduates will fill healthcare jobs across the State of Alabama and make immediate, positive contributions in an industry that has a dire need for trained professionals. In order to improve the health of rural Alabamians, building rural healthcare leaders will be the priority of this school.

STATE HEALTH PLANNING AND DEVELOPMENT AGENCY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	1,240,751	932,490	0	(932,490)	(100.00)	0
RECEIPTS:						
State Funds:						
State General Fund	6,999	7,750	8,478	728	9.39	8,478
State General Fund - Inflationary Increase	751	728	0	(728)	(100.00)	0
State Health Planning and Development Fund	1,008,761	2,290,173	2,262,069	(28,104)	(1.23)	2,262,069
TOTAL RECEIPTS	1,016,511	2,298,651	2,270,547	(28,104)	(1.22)	2,270,547
TOTAL AVAILABLE	2,257,262	3,231,141	2,270,547	(960,594)	(29.73)	2,270,547
LESS: EXPENDITURES	1,324,772	3,231,141	2,270,547	(960,594)	(29.73)	2,270,547
Balance Unencumbered	932,490	0	0	0	.....	0

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

HEALTH PLANNING DEVELOPMENT AND REGULATION PROGRAM

State Health Planning Function	1,324,772	3,231,141	2,270,547	(960,594)	(29.73)	
TOTAL	1,324,772	3,231,141	2,270,547	(960,594)	(29.73)	
TOTAL EXPENDITURES	1,324,772	3,231,141	2,270,547	(960,594)	(29.73)	2,270,547

STATE HEALTH PLANNING AND DEVELOPMENT AGENCY SUMMARY

Personnel Costs	760,649	1,239,258	1,247,159	7,901	0.64	
Employee Benefits	283,599	487,120	512,115	24,995	5.13	
Travel - In-State	11,373	48,478	32,478	(16,000)	(33.00)	
Travel - Out-of-State	0	5,000	5,000	0	0.00	
Repairs and Maintenance	598	10,000	4,000	(6,000)	(60.00)	
Rentals and Leases	155,136	260,000	175,000	(85,000)	(32.69)	
Utilities and Communication	15,240	56,000	24,000	(32,000)	(57.14)	
Professional Fees and Services	78,220	1,018,285	209,795	(808,490)	(79.40)	
Supplies/Materials/Operating Expense	19,157	48,000	32,000	(16,000)	(33.33)	
Transportation Equipment Operations	800	10,000	4,000	(6,000)	(60.00)	
Other Equipment Purchases	0	49,000	25,000	(24,000)	(48.98)	
TOTAL EXPENDITURES	1,324,772	3,231,141	2,270,547	(960,594)	(29.73)	2,270,547
Total Number of Employees	12.50	19.00	18.50	(0.50)	(2.63)	

SOURCE OF FUNDS:

State General Fund	7,750	8,478	8,478	0	0.00	8,478
State Health Planning and Development Fund - Reversion Reappropriated	0	932,490	0	(932,490)	(100.00)	0
State Health Planning and Development Fund	1,317,022	2,290,173	2,262,069	(28,104)	(1.23)	2,262,069
Total Funds	1,324,772	3,231,141	2,270,547	(960,594)	(29.73)	2,270,547

AGENCY DESCRIPTION: Accepts and processes Certificate of Need applications seeking approval for new health care facilities for new institutional health services, major medical equipment, and capital expenditures by health care facilities in excess of \$4,000,000. In addition the agency collects, processes and maintains a wide range of data on the state health care resources, including facilities, services and health professionals. Prepares and distributes regular and ad hoc reports on data related to health facilities, services and professionals.

DEPARTMENT OF PUBLIC HEALTH

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	133,858,526	77,160,552	53,805,878	(23,354,674)	(30.27)	53,805,878
RECEIPTS:						
Federal and Local Funds:						
Federal Funds - CHIP	274,141,596	306,655,687	370,713,110	64,057,423	20.89	370,713,110
Federal Funds	409,304,215	556,861,681	583,519,918	26,658,237	4.79	583,519,918
Milk Processing Fee	55,159	50,000	50,000	0	0.00	50,000
Opioid Treatment and Abatement Fund	1,000,000	0	0	0	.....	0
State Funds:						
State General Fund	59,368,780	72,945,175	82,323,071	9,377,896	12.86	72,836,879
State General Fund - Reversion Reappropriated	4,668	2,716,944	0	(2,716,944)	(100.00)	0
State General Fund - SEIB Increase	176,532	110,880	0	(110,880)	(100.00)	0
State General Fund- Inflationary Increase	2,646,769	846,597	0	(846,597)	(100.00)	0
State General Fund - Transfer - CHIP	53,603,296	56,768,850	85,464,751	28,695,901	50.55	85,464,751
State General Fund - Supplemental Appropriation	1,950,000	0	0	0	.....	0
State General Fund - COLA	448,387	509,227	0	(509,227)	(100.00)	0
County Health Fund	108,625,295	166,155,579	169,948,700	3,793,121	2.28	169,948,700
Education Trust Fund	18,219,868	20,098,228	20,494,440	396,212	1.97	20,098,228
Education Trust Fund - Reversion Reappropriated	0	211,623	0	(211,623)	(100.00)	0
Education Trust Fund - Supplemental Appropriation	7,450,000	0	0	0	.....	0
AL Controlled Substances Database Fund	283,899	350,550	350,550	0	0.00	350,550
Public Health Management Entity Fund	60,402	50,000	50,000	0	0.00	50,000
Plan Review Fund	497,895	669,119	669,119	0	0.00	669,119
Ambulance Operators Fund	322,938	95,000	95,000	0	0.00	95,000
Health Statistics Fund	4,802,158	4,800,000	4,800,000	0	0.00	4,800,000
Cigarette Tax	2,031,161	3,600,000	3,600,000	0	0.00	3,600,000
Hospital Licenses	939,769	850,000	850,000	0	0.00	850,000
Miscellaneous Funds	97,100,914	70,000,000	77,400,000	7,400,000	10.57	77,400,000
Radiation Safety Fund	2,698,166	3,212,000	3,212,000	0	0.00	3,212,000
Children First Trust Fund	4,840,378	4,754,042	4,766,197	12,155	0.26	4,766,197
TOTAL RECEIPTS	1,050,572,245	1,272,311,182	1,408,306,856	135,995,674	10.69	1,398,424,452
TOTAL AVAILABLE	1,184,430,771	1,349,471,734	1,462,112,734	112,641,000	8.35	1,452,230,330
LESS: EXPENDITURES	1,102,986,645	1,295,665,856	1,412,719,249	117,053,393	9.03	1,402,836,845
REVERSION TO EDUCATION TRUST FUND	211,623	0	0	0	.....	0
REVERSION TO STATE GENERAL FUND	4,071,951	0	0	0	.....	0
Balance Unencumbered	77,160,552	53,805,878	49,393,485	(4,412,393)	(8.20)	49,393,485
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
PRIMARY CARE PHYSICIAN RESIDENCY PROGRAM						
Primary Care Physician Residency Function	800,000	800,000	800,000	0	0.00	
TOTAL	800,000	800,000	800,000	0	0.00	

DEPARTMENT OF PUBLIC HEALTH

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
EMERGENCY MEDICAL SERVICE EDUCATION PROGRAM						
Continuing Education of EMT Personnel Function	1,635,782	1,635,782	1,635,782	0	0.00	
TOTAL	1,635,782	1,635,782	1,635,782	0	0.00	
OFFICE OF EMERGENCY MEDICAL SERVICES PROGRAM						
Office of Emergency Medical Services Function	1,000,000	1,000,000	1,000,000	0	0.00	
TOTAL	1,000,000	1,000,000	1,000,000	0	0.00	
ALABAMA MEDICAL EDUCATION CONSORTIUM PROGRAM						
Alabama Medical Education Consortium Function	385,000	385,000	385,000	0	0.00	
TOTAL	385,000	385,000	385,000	0	0.00	
WASTEWATER SYSTEM GRANTS PROGRAM						
American Rescue Plan Act Function	103,880	4,896,121	0	(4,896,121)	(100.00)	
TOTAL	103,880	4,896,121	0	(4,896,121)	(100.00)	
PUBLIC HEALTH SERVICES PROGRAM						
Family Health Services Function	141,074,592	132,219,059	137,066,466	4,847,407	3.67	
Disease Control Function	159,447,451	157,502,442	162,472,124	4,969,682	3.16	
Clinical Laboratory Support Function	41,771,394	46,075,507	59,817,371	13,741,864	29.82	
County Operations Function	216,323,348	291,929,774	300,726,099	8,796,325	3.01	
Health Statistics Function	5,651,334	9,964,495	10,222,751	258,256	2.59	
Agency Administration Function	240,076	0	0	0	.....
American Rescue Plan Act Function	872,800	0	0	0	.....
Environmental and Regulatory Function	18,164,248	34,563,978	38,968,252	4,404,274	12.74	
COVID-19 Pandemic Function	134,498,397	184,100,484	190,263,713	6,163,229	3.35	
TOTAL	718,043,640	856,355,739	899,536,776	43,181,037	5.04	
CHILDREN'S HEALTH INSURANCE PROGRAM						
Children's Health Insurance Function	336,760,112	377,649,625	456,843,427	79,193,802	20.97	
TOTAL	336,760,112	377,649,625	456,843,427	79,193,802	20.97	
ADMINISTRATIVE SERVICES PROGRAM						
Family Health Services Function	44	0	0	0	.....
County Operations Function	55	0	0	0	.....
Opioid Settlement Function	16,000	984,000	0	(984,000)	(100.00)	
American Rescue Plan Act Function	1,280,460	0	0	0	.....
Agency Administration Function	42,961,672	51,959,589	52,518,264	558,675	1.08	
TOTAL	44,258,231	52,943,589	52,518,264	(425,325)	(0.80)	
TOTAL EXPENDITURES	1,102,986,645	1,295,665,856	1,412,719,249	117,053,393	9.03	1,402,836,845
DEPARTMENT OF PUBLIC HEALTH SUMMARY						
Personnel Costs	155,028,956	181,484,199	186,511,312	5,027,113	2.77	
Employee Benefits	63,354,864	77,339,958	82,350,265	5,010,307	6.48	
Travel - In-State	9,098,321	13,989,143	13,989,143	0	0.00	
Travel - Out-of-State	622,663	1,308,311	1,308,311	0	0.00	
Repairs and Maintenance	2,498,087	2,902,588	2,902,588	0	0.00	
Rentals and Leases	14,379,698	18,954,376	18,954,376	0	0.00	
Utilities and Communication	8,284,289	8,945,501	9,450,374	504,873	5.64	
Professional Fees and Services	376,520,251	457,210,852	536,040,145	78,829,293	17.24	
Supplies/Materials/Operating Expenses	184,432,730	212,226,465	228,986,027	16,759,562	7.90	

DEPARTMENT OF PUBLIC HEALTH

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Transportation Equipment Operations	360,409	662,134	662,134	0	0.00	
Grants and Benefits	270,794,141	288,951,003	299,873,248	10,922,245	3.78	
Capital Outlay	5,923	0	0	0	.....
Transportation Equipment Purchases	1,220,369	1,087,325	1,087,325	0	0.00	
Other Equipment Purchases	16,385,944	30,604,001	30,604,001	0	0.00	
TOTAL EXPENDITURES	1,102,986,645	1,295,665,856	1,412,719,249	117,053,393	9.03	1,402,836,845
Total Number of Employees	2,650.90	2,990.00	2,990.00	0.00	0.00	
SOURCE OF FUNDS:						
State General Fund	60,523,185	77,128,823	82,323,071	5,194,248	6.73	72,836,879
State General Fund - Transfer - CHIP	53,603,296	56,768,850	85,464,751	28,695,901	50.55	85,464,751
Education Trust Fund	25,458,245	20,309,851	20,494,440	184,589	0.91	20,098,228
Radiation Safety Fund	2,549,914	3,358,719	3,462,616	103,897	3.09	3,462,616
County Health Fund	96,607,257	166,155,579	169,948,700	3,793,121	2.28	169,948,700
Federal Funds	459,750,474	550,665,748	582,068,124	31,402,376	5.70	582,068,124
Milk Processing Fee	66,689	147,167	150,800	3,633	2.47	150,800
Cigarette Tax	2,279,257	5,839,529	5,993,688	154,159	2.64	5,993,688
Hospital Licenses	1,139,145	2,193,206	2,237,977	44,771	2.04	2,237,977
Miscellaneous Funds	108,823,188	71,073,175	74,969,329	3,896,154	5.48	74,969,329
Miscellaneous Funds - Reversion Reappropriated	0	1,442,856	0	(1,442,856)	(100.00)	0
Health Statistics Fund	4,050,762	7,918,309	8,108,697	190,388	2.40	8,108,697
Ambulance Operators Fund	162,726	162,047	369,412	207,365	127.97	369,412
Ambulance Operators Fund - Reversion Reappropriated	0	63,775	0	(63,775)	(100.00)	0
Federal Funds - CHIP	259,106,572	306,655,687	370,713,110	64,057,423	20.89	370,713,110
CHIP Carryforward Fund	23,392,503	13,567,347	0	(13,567,347)	(100.00)	0
Plan Review Fund	745,105	870,891	905,274	34,383	3.95	905,274
Public Health Management Entity Fund	0	51,556	51,556	0	0.00	51,556
Controlled Substance Database Fund	0	658,578	691,507	32,929	5.00	691,507
Children First Trust Fund	4,608,448	4,754,042	4,766,197	12,155	0.26	4,766,197
ARPA - Coronavirus State Fiscal Recovery Fund - Reversion Reappropriated	103,879	4,896,121	0	(4,896,121)	(100.00)	0
Opioid Treatment and Abatement Fund	16,000	0	0	0	.....	0
Opioid Treatment and Abatement Fund - Reversion Reappropriated	0	984,000	0	(984,000)	(100.00)	0
Total Funds	1,102,986,645	1,295,665,856	1,412,719,249	117,053,393	9.03	1,402,836,845

AGENCY DESCRIPTION: Public Health Services: Monitors reports of disease; provides screening, tests and examinations to determine existence of disease; provides medication and vaccine to cure or prevent disease; provides preventive health care; protects the healthy from exposure to disease; provides supportive services to help maintain health of citizens of the state; assists in diagnosis of disease; protects citizens by inspection and licensure; coordinates skilled care of patients, assures an environment conducive to good health, promotes lifestyle activities to reduce death and disability, and provides health information and education.

Children's Health Insurance Program: Provides child health insurance coverage to Alabama's uninsured children using allocated state funds to access federal dollars from the Children's Health Insurance Program (CHIP). Phase I of Alabama's CHIP expanded Alabama Medicaid Coverage to children ages 14 to 19 years with household income below 100% of the federal poverty level (FPL). Phase II provides health insurance to children above the Medicaid levels (133% FPL for ages 0 to 6 years and 100% FPL for children ages 6 to 19 years). This programs called ALL Kids will be a private insurance product provided under contract with private insurance companies. ALL Kids will be administered by the State Employees Insurance Board.

Administrative Services: Supervises and controls any public health work and exercises general control over the enforcement of the laws relating to public health. Exercises supervision and control over county board of health, county health officers, and county quarantine officers in the enforcement of public health laws of the state. Acts as an advisory board to the state in all medical matters and matters of sanitation and public health.

ALABAMA HEARING INSTRUMENT DEALERS BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	79,324	86,759	86,759	0	0.00	86,759
RECEIPTS:						
State Funds:						
Licensing, Renewal and Other Fees	49,275	54,000	67,000	13,000	24.07	67,000
TOTAL RECEIPTS	49,275	54,000	67,000	13,000	24.07	67,000
TOTAL AVAILABLE	128,599	140,759	153,759	13,000	9.24	153,759
LESS: EXPENDITURES	41,840	54,000	67,000	13,000	24.07	67,000
Balance Unencumbered	86,759	86,759	86,759	0	0.00	86,759
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM						
Hearing Instrument Dealers Function	41,840	54,000	67,000	13,000	24.07	
TOTAL	41,840	54,000	67,000	13,000	24.07	
TOTAL EXPENDITURES	41,840	54,000	67,000	13,000	24.07	67,000
ALABAMA HEARING INSTRUMENT DEALERS BOARD SUMMARY						
Personnel Costs	20,658	22,000	22,000	0	0.00	
Employee Benefits	1,580	1,630	1,630	0	0.00	
Travel - In-State	0	1,000	1,000	0	0.00	
Repairs and Maintenance	0	1,000	1,000	0	0.00	
Rentals and Leases	8,835	10,000	10,000	0	0.00	
Utilities and Communication	2,163	3,000	3,000	0	0.00	
Professional Fees and Services	6,981	10,000	23,000	13,000	130.00	
Supplies/Materials/Operating Expenses	1,623	3,370	3,370	0	0.00	
Other Equipment Purchases	0	2,000	2,000	0	0.00	
TOTAL EXPENDITURES	41,840	54,000	67,000	13,000	24.07	67,000
Total Number of Employees	1.00	1.00	1.00	0.00	0.00	
SOURCE OF FUNDS:						
Hearing Instrument Dealers Board Fund	41,840	54,000	67,000	13,000	24.07	67,000
Total Funds	41,840	54,000	67,000	13,000	24.07	67,000

AGENCY DESCRIPTION: Administers the licensing and regulations of hearing instrument dealers in Alabama. Administers the fitter's licensing examination.

BOARD OF HEATING, AIR CONDITIONING, AND REFRIGERATION CONTRACTORS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	396,261	379,404	379,404	0	0.00	379,404
RECEIPTS:						
State Funds:						
Certification, Testing and Administrative Fees	1,323,609	1,500,000	1,600,000	100,000	6.67	1,600,000
TOTAL RECEIPTS	1,323,609	1,500,000	1,600,000	100,000	6.67	1,600,000
TOTAL AVAILABLE	1,719,870	1,879,404	1,979,404	100,000	5.32	1,979,404
LESS: EXPENDITURES	1,340,466	1,500,000	1,600,000	100,000	6.67	1,600,000
Balance Unencumbered	379,404	379,404	379,404	0	0.00	379,404

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Certification & Regulation of Heating and
Air Conditioning Contractors Function

	1,340,466	1,500,000	1,600,000	100,000	6.67	
TOTAL	1,340,466	1,500,000	1,600,000	100,000	6.67	
TOTAL EXPENDITURES	1,340,466	1,500,000	1,600,000	100,000	6.67	1,600,000

BOARD OF HEATING, AIR CONDITIONING, AND REFRIGERATION CONTRACTORS SUMMARY

Personnel Costs	670,132	759,306	774,424	15,118	1.99	
Employee Benefits	242,481	262,227	279,663	17,436	6.65	
Travel - In-State	24,504	28,000	28,000	0	0.00	
Travel - Out-of-State	29,168	20,000	20,000	0	0.00	
Repairs and Maintenance	2,680	3,500	3,500	0	0.00	
Rentals and Leases	111,366	114,347	115,000	653	0.57	
Utilities and Communication	16,912	21,200	21,200	0	0.00	
Professional Fees and Services	168,865	182,480	182,480	0	0.00	
Supplies/Materials/Operating Expenses	43,481	61,000	61,000	0	0.00	
Transportation Equipment Operations	23,663	32,000	32,000	0	0.00	
Transportation Equipment Purchases	0	0	60,000	60,000	.....
Other Equipment Purchases	2,439	15,940	22,733	6,793	42.62	
Miscellaneous	4,775	0	0	0	.....
TOTAL EXPENDITURES	1,340,466	1,500,000	1,600,000	100,000	6.67	1,600,000
Total Number of Employees	10.18	10.75	11.00	0.25	2.33	

SOURCE OF FUNDS:

Heating & Air Conditioning Contractors Fund	1,340,466	1,500,000	1,600,000	100,000	6.67	1,600,000
Total Funds	1,340,466	1,500,000	1,600,000	100,000	6.67	1,600,000

AGENCY DESCRIPTION: Screens, tests, bonds and certifies heating and air conditioning contractors for their knowledge and ability to install and/or service and repair heating and air conditioning systems. Maintains records which will show competency to install and/or service and repair heating and air conditioning equipment.

ALABAMA COMMISSION ON HIGHER EDUCATION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	3,548,899	4,010,468	4,010,468	0	0.00	4,010,468
Balance Committed for Eminent Scholars	0	308	308	0	0.00	308
RECEIPTS:						
Federal and Local Funds:						
Federal Operating Grants	4,846	236,239	236,239	0	0.00	236,239
State Funds:						
Education Trust Fund	59,027,588	65,526,224	71,676,224	6,150,000	9.39	77,426,224
Education Trust Fund - Reversion Reappropriated	26,574,221	32,030,099	0	(32,030,099)	(100.00)	0
Education Trust Fund - Supplemental Appropriation	13,920,000	0	0	0	.....	0
Education Trust Fund - Transfer	746,750	746,750	746,750	0	0.00	746,750
Education Trust Fund - Transfer - Deferred Maintenance	5,000,000	5,000,000	5,000,000	0	0.00	5,000,000
Reciprocity Funds	153,000	200,000	200,000	0	0.00	200,000
Teacher Education Scholarship Loan Fund	200	0	0	0	.....	0
TOTAL RECEIPTS	105,426,605	103,739,312	77,859,213	(25,880,099)	(24.95)	83,609,213
TOTAL AVAILABLE	108,975,504	107,750,088	81,869,989	(25,880,099)	(24.02)	87,619,989
LESS: EXPENDITURES	72,934,629	103,739,312	77,859,213	(25,880,099)	(24.95)	83,609,213
REVERSION TO EDUCATION TRUST FUND	32,030,099	0	0	0	.....	0
Eminent Scholars Committed Balance	308	308	308	0	0.00	308
Balance Unencumbered	4,010,468	4,010,468	4,010,468	0	0.00	4,010,468
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
SUPPORT OF STATE UNIVERSITIES PROGRAM						
Alabama Agricultural Land Grant Alliance Function	6,491,284	6,491,283	6,491,283	0	0.00	
TOTAL	6,491,284	6,491,283	6,491,283	0	0.00	
SUPPORT OF OTHER EDUCATION ACTIVITIES PROGRAM						
Computer-Based Articulation Function	598,417	803,660	799,589	(4,071)	(0.51)	
Southern Regional Education Board Function	666,341	855,488	831,214	(24,274)	(2.84)	
Research Function	1,165,048	1,386,059	1,260,184	(125,875)	(9.08)	
Libraries Function	350,784	473,198	584,076	110,878	23.43	
ACHE GEERS II Function	9,049	0	0	0	.....
Stem Major Teacher Recruitment Function	4,870,489	6,296,959	5,500,000	(796,959)	(12.66)	
Outcome-Based Funding Function	0	15,000,000	0	(15,000,000)	(100.00)	
Alabama Literacy and Numeracy Initiative Function	0	0	100,000	100,000	.....
Hunger Free Campus Function	0	0	200,000	200,000	.....
TOTAL	7,660,128	24,815,364	9,275,063	(15,540,301)	(62.62)	
STUDENT FINANCIAL AID PROGRAM						
Student Assistance Function	8,930,284	9,661,964	10,000,000	338,036	3.50	
Alabama Student Grant Program Function	8,578,619	10,380,350	10,000,000	(380,350)	(3.66)	
Alabama National Guard Scholarships Function	6,488,896	11,093,210	9,331,114	(1,762,096)	(15.88)	
Policemen's Survivor Tuition Function	283,836	967,321	466,935	(500,386)	(51.73)	
The Alabama Math and Science Education Scholarship Function	281,716	746,750	746,750	0	0.00	
Birmingham Promise Scholarship Function	892,500	892,500	892,500	0	0.00	

ALABAMA COMMISSION ON HIGHER EDUCATION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
ReEngage Alabama Function	114,777	8,885,223	2,000,000	(6,885,223)	(77.49)	
Indian Affairs Scholarship Function	0	100,000	100,000	0	0.00	
Alabama Special Education Rural Teacher Scholarship Function	0	0	250,000	250,000	.....
TOTAL	25,570,628	42,727,318	33,787,299	(8,940,019)	(20.92)	
PLANNING AND COORDINATION SERVICES PROGRAM						
Postsecondary Education Function	3,589,479	5,111,257	4,446,209	(665,048)	(13.01)	
Non-Resident Institutions Function	28,830	236,239	236,239	0	0.00	
Data Breach Cyber Security Function	0	0	150,000	150,000	.....
National Clearing House Accountability Matrix Function	0	0	100,000	100,000	.....
Industry Credential Directory Function	89,250	125,235	100,000	(25,235)	(20.15)	
Retain Alabama Function	841,233	1,012,163	650,000	(362,163)	(35.78)	
FAFSA Completion Function	480,950	641,850	580,000	(61,850)	(9.64)	
Study Alabama Function	0	50,000	50,000	0	0.00	
SARA-ASPA Function	150,826	200,000	200,000	0	0.00	
TOTAL	5,180,568	7,376,744	6,512,448	(864,296)	(11.72)	
SUPPORT OF STATE PROGRAMS PROGRAM						
Resource, Conservation and Development Function	5,943,840	7,113,984	7,037,744	(76,240)	(1.07)	
Soil and Water Conservation Committee Function	2,810,388	2,957,863	2,923,376	(34,487)	(1.17)	
Alabama Forestry Foundation Function	528,956	538,644	532,000	(6,644)	(1.23)	
Black Belt Adventures Function	473,071	479,330	475,000	(4,330)	(0.90)	
Black Belt Treasures Function	331,691	355,709	350,000	(5,709)	(1.60)	
Alabama Civil Air Patrol Function	97,000	128,000	125,000	(3,000)	(2.34)	
National Computer Forensics Institute Function	545,500	554,500	550,000	(4,500)	(0.81)	
Adaptive and Disability Sports Function	58,200	61,800	60,000	(1,800)	(2.91)	
Motorsports Hall of Fame Function	197,000	203,001	200,000	(3,001)	(1.48)	
Alabama Humanities Foundation Function	297,000	203,000	200,000	(3,000)	(1.48)	
Alabama Forestry Commission Education Program Function	199,600	200,401	200,000	(401)	(0.20)	
Alabama Recruit and Retain Minority Teachers Pilot Function	689,801	713,747	700,000	(13,747)	(1.93)	
The Best and Brightest STEM Pilot Program Function	270,000	0	0	0.00	.....
Historical Black Colleges and Universities Function	96	0	650,000	650,000	.....
USS Alabama Battleship Function	1,840,100	1,362,301	1,350,000	(12,301)	(0.90)	
AKEEP Education and Teacher Recruitment Partnership Function	147,900	252,101	250,000	(2,101)	(0.83)	
Museum of Flight Function	200,000	0	0	0	.....
Birmingham Zoo - Alabama Veterinary Teaching Hospital Function	2,500,000	0	0	0	.....
Historical Black Colleges and Universities Cares Function	647,500	652,500	650,000	(2,500)	(0.38)	
NCAA Women's Basketball Function	0	250,000	0	(250,000)	(100.00)	
Para-Cycling Road Championship Function	0	250,000	0	(250,000)	(100.00)	
SEC Baseball Tournament Function	0	500,000	0	(500,000)	(100.00)	
Selma University Function	100,000	0	0	0	.....
Scottsboro Boys Museum Function	0	200,000	200,000	0	0.00	
Early Works Museum Function	850,000	0	0	0	.....
Alabama Trails Foundation Function	336,400	347,200	340,000	(7,200)	(2.07)	
TOTAL	19,064,043	17,324,081	16,793,120	(530,961)	(3.06)	

ALABAMA COMMISSION ON HIGHER EDUCATION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
DEFERRED MAINTENANCE PROGRAM						
Deferred Maintenance Program Function	8,967,978	5,004,522	5,000,000	(4,522)	(0.09)	
TOTAL	8,967,978	5,004,522	5,000,000	(4,522)	(0.09)	
TOTAL EXPENDITURES	72,934,629	103,739,312	77,859,213	(25,880,099)	(24.95)	83,609,213

ALABAMA COMMISSION ON HIGHER EDUCATION SUMMARY

Personnel Costs	3,441,086	4,292,021	4,060,518	(231,503)	(5.39)	
Employee Benefits	949,838	1,304,709	1,255,196	(49,513)	(3.79)	
Travel - In-State	28,264	92,092	62,325	(29,767)	(32.32)	
Travel - Out-of-State	31,370	115,545	69,045	(46,500)	(40.24)	
Repairs and Maintenance	0	4,600	4,200	(400)	(8.70)	
Rentals and Leases	473,061	906,893	760,741	(146,152)	(16.12)	
Utilities and Communication	59,434	331,083	204,086	(126,997)	(38.36)	
Professional Fees and Services	563,296	1,394,722	1,078,391	(316,331)	(22.68)	
Supplies/Materials/Operating Expenses	423,929	673,964	679,307	5,343	0.79	
Transportation Equipment Operations	8,954	29,900	17,700	(12,200)	(40.80)	
Grants and Benefits	66,802,250	94,186,148	69,430,869	(24,755,279)	(26.28)	
Transportation Equipment Purchases	41,507	55,000	50,000	(5,000)	(9.09)	
Other Equipment Purchases	111,640	352,635	186,835	(165,800)	(47.02)	
TOTAL EXPENDITURES	72,934,629	103,739,312	77,859,213	(25,880,099)	(24.95)	83,609,213
Total Number of Employees	30.00	32.00	34.00	2.00	6.25	

SOURCE OF FUNDS:

Education Trust Fund	67,491,710	97,556,323	71,676,224	(25,880,099)	(26.53)	77,426,224
Education Trust Fund - Transfer	281,716	746,750	746,750	0	0.00	746,750
Education Trust Fund - Transfer - Deferred Maintenance	4,972,500	5,000,000	5,000,000	0	0.00	5,000,000
Federal Operating Grants	37,877	236,239	236,239	0	0.00	236,239
Reciprocity Funds	150,826	200,000	200,000	0	0.00	200,000
Total Funds	72,934,629	103,739,312	77,859,213	(25,880,099)	(24.95)	83,609,213

AGENCY DESCRIPTION: Planning And Coordination Services: Develops a consolidated appropriations recommendation (unified budget) for all postsecondary education in the state; reviews and approves programs; maintains college and university information system; formulates special studies and policy; develops long-range plans; and regulates off-campus instruction. Student Assistance: Provides scholarship and grant assistance to Alabama residents. Support Of Other Educational Activities: Administers the following special state, regional and federal programs: Network of Alabama Academic Libraries Program (NAAL), Experimental Program to Stimulate Competitive Research (EPSCOR), Southern Regional Education Board (SREB) programs, Alabama University TVA Research Consortium (AUTRC), Alabama Small Business Development Consortium (ASBDC), and Dwight D. Eisenhower Mathematics and Science Program. Alabama Guaranteed Student Loan: Provides financial assistance to Alabama residents by guaranteeing loans.

HISTORIC BLAKELEY AUTHORITY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	0	1,256,790	1,916,540	659,750	52.49	1,916,540
RECEIPTS:						
State Funds:						
State General Fund	0	0	276,500	276,500	.....	0
State General Fund - Transfer from Alabama Historical Commission	100,000	100,000	0	(100,000)	(100.00)	50,000
Admissions, User Fees	1,276,960	1,176,500	1,300,000	123,500	10.50	0
Special Project Funds	950,000	500,000	500,000	0	0.00	0
TOTAL RECEIPTS	2,326,960	1,776,500	2,076,500	300,000	16.89	50,000
TOTAL AVAILABLE	2,326,960	3,033,290	3,993,040	959,750	31.64	1,966,540
LESS: EXPENDITURES	1,070,170	1,116,750	1,296,500	179,750	16.10 %	50,000
Balance Unencumbered	1,256,790	1,916,540	2,696,540	780,000	40.70	1,916,540

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

HISTORICAL RESOURCES MANAGEMENT PROGRAM

Historical Site Development and Preservation

Function

	1,070,170	1,116,750	1,296,500	179,750	16.10	
TOTAL	1,070,170	1,116,750	1,296,500	179,750	16.10	
TOTAL EXPENDITURES	1,070,170	1,116,750	1,296,500	179,750	16.10	50,000

HISTORIC BLAKELEY AUTHORITY SUMMARY

Personnel Costs	431,035	405,000	450,000	45,000	11.11	
Employee Benefits	77,528	112,500	125,000	12,500	11.11	
Travel - In-State	1,165	1,250	1,250	0	0.00	
Travel - Out of State	0	1,000	1,000	0	0.00	
Repairs and Maintenance	233,393	275,000	287,250	12,250	4.45	
Rentals and Leases	6,528	6,000	6,000	0	0.00	
Utilities and Communication	70,000	130,000	135,000	5,000	3.85	
Professional Fees and Services	10,000	15,000	15,000	0	0.00	
Supplies/Materials/Operating Expenses	171,178	170,000	170,000	0	0.00	
Transportation Equipment Operations	29,343	0	0	0	.....
Grants and Benefits	9,000	0	10,000	10,000	.....
Transportation Equipment Purchases	30,000	0	65,000	65,000	.....
Other Equipment Purchases	0	0	30,000	30,000	.....
Miscellaneous	1,000	1,000	1,000	0	0.00	
TOTAL EXPENDITURES	1,070,170	1,116,750	1,296,500	179,750	16.10	50,000
Total Number of Employees	12.00	12.00	13.00	1.00	8.33	

SOURCE OF FUNDS:

State General Fund	0	0	276,500	276,500	.....	0
State General Fund - Transfer from Alabama Historical Commission	100,000	100,000	0	(100,000)	(100.00)	50,000
Admissions, User Fees	970,170	1,016,750	1,020,000	3,250	0.32	0
Total Funds	1,070,170	1,116,750	1,296,500	179,750	16.10	50,000

AGENCY DESCRIPTION: Governs the largest National Register site east of the Mississippi River in the U. S., approximately 3,800 acres. "This large, magnificently beautiful natural area is a history buff's delight---4 thousand years ago, Blakeley was the site of an Indian civilization--in the 18th century it was the site of a French colonial settlement and the French relocation of the Apalachee Indian Nation--During the early 1800's, Blakeley was a booming waterfront town and the first port of entry for the newly formed State of Alabama. Once larger than Mobile and the first County Seat for Baldwin before two yellow fever epidemics and high land prices wiped the town out---The last major battle of the Civil War was fought along these shores and today Civil War fortifications still wind their way through Blakeley's picturesque woods. Breastworks, remains of earthen forts, old rifle pits, redoubts and battery sites, Indian middens and mounds, archaeological ruins of old streets, businesses and houses dot this beautiful, 3,800 acre National Register site.

HISTORIC IRONWORKS COMMISSION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	0	1,595,528	1,595,528	0	0.00	1,595,528
RECEIPTS:						
State Funds:						
Alabama Historical Ironworks Commission	2,949,428	2,421,424	2,458,500	37,076	1.53	2,458,500
TOTAL RECEIPTS	2,949,428	2,421,424	2,458,500	37,076	1.53	2,458,500
TOTAL AVAILABLE	2,949,428	4,016,952	4,054,028	37,076	0.92	4,054,028
LESS: EXPENDITURES	1,353,900	2,421,424	2,458,500	37,076	1.53	2,458,500
Balance Unencumbered	1,595,528	1,595,528	1,595,528	0	0.00	1,595,528
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
HISTORICAL RESOURCES MANAGEMENT PROGRAM						
Historic Site Development and Preservation Function	1,353,900	2,421,424	2,458,500	37,076	1.53	
TOTAL	1,353,900	2,421,424	2,458,500	37,076	1.53	
TOTAL EXPENDITURES	1,353,900	2,421,424	2,458,500	37,076	1.53	2,458,500
ALABAMA HISTORIC IRONWORKS COMMISSION SUMMARY						
Personnel Costs	790,636	661,800	790,636	128,836	19.47	
Employee Benefits	250,507	300,000	250,507	(49,493)	(16.50)	
Travel-In State	189	0	200	200	.....
Repairs and Maintenance	312,568	505,000	312,568	(192,432)	(38.11)	
Rentals and Leases	0	26,300	0	(26,300)	(100.00)	
Utilities and Communication	0	409,000	491,355	82,355	20.14	
Professional Fees and Services	0	39,324	89,805	50,481	128.37	
Supplies/Materials/Operating Expenses	0	450,000	490,245	40,245	8.94	
Transportation Equipment Operations	0	30,000	33,184	3,184	10.61	
TOTAL EXPENDITURES	1,353,900	2,421,424	2,458,500	37,076	1.53	2,458,500
Total Number of Employees	45	44	45	1.00	2.27	
SOURCE OF FUNDS:						
Alabama Historical Ironworks Commission	1,353,900	2,421,424	2,458,500	37,076	1.53	2,458,500
Total Funds	1,353,900	2,421,424	2,458,500	37,076	1.53	2,458,500

AGENCY DESCRIPTION: Tannehill Ironworks State Park is a fascinating historical site located in McCalla, Alabama. It's known for preserving the remnants of a 19th-century iron-making complex, providing visitors with a glimpse into Alabama's industrial past. The park covers around 1,500 acres and offers a range of recreational activities, including hiking, picnicking, camping, and fishing.

ALABAMA HISTORICAL COMMISSION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	10,942,252	8,994,183	3,302,729	(5,691,454)	(63.28)	3,302,729
RECEIPTS:						
Federal and Local Funds:						
Federal and Local Funds	2,393,165	4,690,911	4,260,000	(430,911)	(9.19)	4,260,000
State Funds:						
State General Fund - Transfer - AHC Administrative	4,098,152	4,162,377	5,162,377	1,000,000	24.02	4,257,084
State General Fund - Transfer - State Capitol	160,895	223,092	523,092	300,000	134.47	223,092
State General Fund - Transfer - COLA	20,300	18,633	0	(18,633)	(100.00)	0
State General Fund - Transfer - Supplemental Appropriation	221,800	0	0	0	.....	0
State General Fund - Transfer - Inflationary Increase	95,406	69,018	0	(69,018)	(100.00)	0
State General Fund - Transfer - SEIB Increase	10,716	7,056	0	(7,056)	(100.00)	0
State General Fund - Transfer - Brierfield Iron Works State Park	200,000	100,000	0	(100,000)	(100.00)	100,000
State General Fund - Transfer - Historic Blakeley Authority	100,000	100,000	0	(100,000)	(100.00)	50,000
State General Fund - Transfer - Historic Fendall Hall - Eufaula	150,000	100,000	0	(100,000)	(100.00)	50,000
State General Fund - Transfer - St. Stephens Historical Commission	100,000	100,000	0	(100,000)	(100.00)	50,000
State General Fund - Transfer - Tannehill Ironworks Historical State Park	100,000	100,000	0	(100,000)	(100.00)	50,000
State General Fund - Transfer - Alabama Veterans Museum and Archives	200,000	100,000	0	(100,000)	(100.00)	100,000
State General Fund - Transfer - Historic Holman House - Ozark	100,000	100,000	0	(100,000)	(100.00)	50,000
State General Fund - Transfer - Museum of East Alabama	100,000	100,000	0	(100,000)	(100.00)	50,000
State General Fund - Transfer - Rock School Project	50,000	0	0	0	.....	0
State General Fund - Transfer - Eufaula Heritage Association	0	50,000	0	(50,000)	(100.00)	0
State General Fund - Transfer - National Monument Park - Calhoun County	100,000	0	0	0	.....	0
State General Fund - Transfer - Alabama Ecotourism Study	500,000	0	0	0	.....	0
State General Fund - Transfer - Community Foundation of Northeast Alabama	0	100,000	0	(100,000)	(100.00)	0
State General Fund - Transfer - Pioneer Museum - Troy	20,000	20,000	0	(20,000)	(100.00)	20,000
State General Fund - Transfer - Historical Uchee Chapel Methodist Church	15,000	0	0	0	.....	0
Education Trust Fund - Transfer	1,936,751	1,936,751	7,236,751	5,300,000	273.65	1,936,751
Education Trust Fund - Transfer - Grants	3,300,000	3,300,000	0	(3,300,000)	(100.00)	3,300,000
Education Trust Fund - Transfer - Supplemental Appropriation	6,300,000	0	0	0	.....	0
Departmental Receipts	2,848,001	5,133,516	13,954,341	8,820,825	171.83	13,954,341
Soldier's Fund - Transfer	928,409	775,000	775,000	0	0.00	775,000
TOTAL RECEIPTS	24,048,595	21,286,354	31,911,561	10,625,207	49.92	29,226,268
TOTAL AVAILABLE	34,990,847	30,280,537	35,214,290	4,933,753	16.29	32,528,997
LESS: EXPENDITURES	25,996,664	26,977,808	31,911,561	4,933,753	18.29	29,226,268
Balance Unencumbered	8,994,183	3,302,729	3,302,729	0	0.00	3,302,729

ALABAMA HISTORICAL COMMISSION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
CAPITAL OUTLAY PROGRAM						
Historical Site Development and Preservation Function	8,931,333	4,236,921	13,735,000	9,498,079	224.17	
TOTAL	8,931,333	4,236,921	13,735,000	9,498,079	224.17	
HISTORICAL SITE DEVELOPMENT AND PRESERVATION PROGRAM						
Historical Site Development and Preservation Function	17,065,331	22,740,887	18,176,561	(4,564,326)	(20.07)	
TOTAL	17,065,331	22,740,887	18,176,561	(4,564,326)	(20.07)	
TOTAL EXPENDITURES	25,996,664	26,977,808	31,911,561	4,933,753	18.29	29,226,268
ALABAMA HISTORICAL COMMISSION SUMMARY						
Personnel Costs	3,636,374	4,627,259	5,094,341	467,082	10.09	
Employee Benefits	1,573,860	1,922,236	2,268,956	346,720	18.04	
Travel - In-State	64,434	102,100	83,250	(18,850)	(18.46)	
Travel - Out-of-State	20,557	95,850	81,175	(14,675)	(15.31)	
Repairs and Maintenance	318,609	964,500	307,900	(656,600)	(68.08)	
Rentals and Leases	69,372	237,400	143,400	(94,000)	(39.60)	
Utilities and Communication	295,199	449,000	368,590	(80,410)	(17.91)	
Professional Fees and Services	4,836,252	2,378,223	3,948,200	1,569,977	66.01	
Supplies/Materials/Operating Expenses	869,590	1,579,084	1,391,900	(187,184)	(11.85)	
Transportation Equipment Operations	80,556	181,900	139,525	(42,375)	(23.30)	
Grants and Benefits	9,198,439	10,283,008	6,383,857	(3,899,151)	(37.92)	
Capital Outlay	4,450,868	3,304,798	11,250,000	7,945,202	240.41	
Transportation Equipment Purchases	401,617	245,500	160,317	(85,183)	(34.70)	
Other Equipment Purchases	180,033	606,950	290,150	(316,800)	(52.20)	
Miscellaneous	904	0	0	0	.....
TOTAL EXPENDITURES	25,996,664	26,977,808	31,911,561	4,933,753	18.29	29,226,268
Total Number of Employees	78.00	88.00	94.00	6.00	6.82	
SOURCE OF FUNDS:						
State General Fund - Transfer	6,342,269	5,450,176	5,685,469	235,293	4.32	5,000,176
Education Trust Fund - Transfer	11,536,751	5,236,751	7,236,751	2,000,000	38.19	5,236,751
Departmental Receipts	3,458,184	5,133,516	13,954,341	8,820,825	171.83	13,954,341
Federal and Local Funds	4,064,292	4,690,911	4,260,000	(430,911)	(9.19)	4,260,000
Soldier's Fund - Transfer	595,168	775,000	775,000	0	0.00	775,000
State Historic Preservation Fund	0	5,691,454	0	(5,691,454)	(100.00)	0
Total Funds	25,996,664	26,977,808	31,911,561	4,933,753	18.29	29,226,268

AGENCY DESCRIPTION: Surveys and maintains inventory of all sites and structures over 50 years old; nominates to the National Register the most important sites and structures while including significant sites on the Alabama Register; maintains environmental review and compliance program where federal funds are involved; reviews and certifies tax act projects; processes federally funded survey, planning, acquisition and development grants; promotes historic preservation; manages mainstreet downtown revitalization programs; and maintains historic properties owned by the commission.

HOME BUILDERS LICENSURE BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	2,245,048	2,505,523	2,505,523	0	0.00	2,505,523
RECEIPTS:						
State Funds:						
Home Builders Property Acquisition Fund	0	700,000	700,000	0	0.00	700,000
Home Builders Recovery Fund	153,826	500,000	500,000	0	0.00	500,000
Home Builders Licensure Board Fund	3,105,560	4,455,000	4,550,000	95,000	2.13	4,550,000
TOTAL RECEIPTS	3,259,386	5,655,000	5,750,000	95,000	1.68	5,750,000
TOTAL AVAILABLE	5,504,434	8,160,523	8,255,523	95,000	1.16	8,255,523
LESS: EXPENDITURES	2,998,911	5,655,000	5,750,000	95,000	1.68	5,750,000
Balance Unencumbered	2,505,523	2,505,523	2,505,523	0	0.00	2,505,523

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Licensing and Regulation of Home Builders

Function	2,998,911	5,655,000	5,750,000	95,000	1.68	
TOTAL	2,998,911	5,655,000	5,750,000	95,000	1.68	
TOTAL EXPENDITURES	2,998,911	5,655,000	5,750,000	95,000	1.68	5,750,000

HOME BUILDERS LICENSURE BOARD SUMMARY

Personnel Costs	1,501,147	1,950,000	2,000,000	50,000	2.56	
Employee Benefits	594,411	635,000	650,000	15,000	2.36	
Travel - In-State	43,815	80,000	80,000	0	0.00	
Travel - Out-of-State	10,571	80,000	80,000	0	0.00	
Repairs and Maintenance	22,716	110,000	130,000	20,000	18.18	
Rentals and Leases	26,070	50,000	60,000	10,000	20.00	
Utilities and Communication	78,807	350,000	350,000	0	0.00	
Professional Fees and Services	399,374	625,000	625,000	0	0.00	
Supplies/Materials/Operating Expenses	104,999	300,000	300,000	0	0.00	
Transportation Equipment Operations	51,070	150,000	150,000	0	0.00	
Grants and Benefits	160,000	500,000	500,000	0	0.00	
Capital Outlay	0	500,000	500,000	0	0.00	
Transportation Equipment Purchases	0	150,000	150,000	0	0.00	
Other Equipment Purchases	5,931	175,000	175,000	0	0.00	
TOTAL EXPENDITURES	2,998,911	5,655,000	5,750,000	95,000	1.68	5,750,000
Total Number of Employees	24.00	29.00	31.00	2.00	6.90	

SOURCE OF FUNDS:

Home Builders Licensure Board Fund	2,834,248	4,455,000	4,550,000	95,000	2.13	4,550,000
Home Builders Recovery Fund	160,000	500,000	500,000	0	0.00	500,000
Home Builders Property Acquisition Fund	4,663	700,000	700,000	0	0.00	700,000
Total Funds	2,998,911	5,655,000	5,750,000	95,000	1.68	5,750,000

AGENCY DESCRIPTION: Licenses and regulates the residential and remodeling industries in the state of Alabama. Licenses most residential contractors and remodelers when the cost of the undertaking exceeds \$10,000. Allows an aggrieved party to recover actual or compensatory damages as a result of the conduct of a licensee in violation of the law, Section 34-14a-16. Authorizes county commissions to adopt building laws and ordinance codes which shall apply to the unincorporated areas of the county and to the corporate limits of any municipality upon the consent of their governing body. Provides that county commissions may employ building inspectors and require fees for services to enforce codes. Exempts counties with populations of 30,000 or less from licensure requirements.

HOME MEDICAL EQUIPMENT SERVICES PROVIDERS BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	444,934	420,961	420,961	0	0.00	420,961
RECEIPTS:						
State Funds:						
Application and License Fees	117,575	356,200	356,200	0	0.00	356,200
TOTAL RECEIPTS	117,575	356,200	356,200	0	0.00	356,200
TOTAL AVAILABLE	562,509	777,161	777,161	0	0.00	777,161
LESS: EXPENDITURES	141,548	356,200	356,200	0	0.00	356,200
Balance Unencumbered	420,961	420,961	420,961	0	0.00	420,961

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Home Medical Equipment Licensing and

Regulation Function

	141,548	356,200	356,200	0	0.00	
TOTAL	141,548	356,200	356,200	0	0.00	
TOTAL EXPENDITURES	141,548	356,200	356,200	0	0.00	356,200

HOME MEDICAL EQUIPMENT SERVICES PROVIDERS BOARD SUMMARY

Personnel Costs	3,502	35,000	35,000	0	0.00	
Employee Benefits	0	4,000	4,000	0	0.00	
Travel - In-State	11,075	38,000	38,000	0	0.00	
Travel - Out of State	1,000	21,600	21,600	0	0.00	
Repairs and Maintenance	1,000	8,400	8,400	0	0.00	
Rentals and Leases	1,028	13,400	13,400	0	0.00	
Utilities and Communication	3,823	24,400	24,400	0	0.00	
Professional Fees and Services	113,416	180,000	180,000	0	0.00	
Supplies/Materials/Operating Expenses	6,704	31,400	31,400	0	0.00	
TOTAL EXPENDITURES	141,548	356,200	356,200	0	0.00	356,200
Total Number of Employees	0.50	0.50	0.50	0.00	0.00	

SOURCE OF FUNDS:

Home Medical Equipment Services Fund	141,548	356,200	356,200	0	0.00	356,200
Total Funds	141,548	356,200	356,200	0	0.00	356,200

AGENCY DESCRIPTION: Screens and certifies Home Medical Equipment Services Providers for their ability and knowledge of the services to be provided to the public.

DEPARTMENT OF HUMAN RESOURCES

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	87,494,136	73,551,346	56,695,417	(16,855,929)	(22.92)	56,695,417
RECEIPTS:						
Federal and Local Funds:						
Federal Child Abuse Grant	773,569	1,236,553	1,236,553	0	0.00	1,236,553
Federal Child Day Care Discretionary	177,273,287	140,000,000	138,536,989	(1,463,011)	(1.05)	138,536,989
Federal Child Day Care Mandatory	21,612,970	16,441,707	16,441,707	0	0.00	16,441,707
Federal Child Day Care Matching	57,290,228	33,078,886	30,000,000	(3,078,886)	(9.31)	30,000,000
Federal Social Services Block Grant	33,616,225	33,973,064	33,973,064	0	0.00	33,973,064
Federal Temporary Assistance to Needy Families	117,280,879	127,549,302	120,964,352	(6,584,950)	(5.16)	120,964,352
Federal Title IV-B	6,179,435	15,215,772	15,560,582	344,810	2.27	15,560,582
Federal Title IV-D	57,644,261	58,244,059	63,717,338	5,473,279	9.40	63,717,338
Federal Title IV-E	74,820,774	70,000,000	80,000,000	10,000,000	14.29	80,000,000
Federal Title XIX	57,235,705	50,350,000	66,350,000	16,000,000	31.78	66,350,000
Federal USDA	1,840,817,959	1,813,445,637	1,878,670,212	65,224,575	3.60	1,878,670,212
Other Federal	2,359,589	5,673,065	6,000,000	326,935	5.76	6,000,000
TANF Contingency	10,601,523	10,601,523	10,601,523	0	0.00	10,601,523
Thomas Foundation	0	148,751	140,000	(8,751)	(5.88)	140,000
Title IV-A	(3,341)	(1,550)	(3,000)	(1,450)	93.55	(3,000)
Early Head Start	10,370,586	10,370,586	10,370,586	0	0.00	10,370,586
Casey Foundation	45,000	97,500	97,500	0	0.00	97,500
ARP TANF EA Emergency Assistance	1,194,374	0	0	0	.....	0
ARP Section 2201 CCDF (281)	113,410,298	0	0	0	.....	0
ARP Federal Adult Protective Services (1.253)	3,060,707	0	0	0	.....	0
PSSF Families First Transition	2,312,000	0	0	0	.....	0
CARES Chafee ETV	90,070	0	0	0	.....	0
State Funds:						
State General Fund - Transfer	121,805,400	144,215,717	183,142,811	38,927,094	26.99	150,178,977
State General Fund - Transfer - COLA	1,093,319	983,178	0	(983,178)	(100.00)	0
State General Fund - Transfer - Inflationary Increase	3,799,383	550,970	0	(550,970)	(100.00)	0
State General Fund - Transfer - SEIB Increase	726,051	308,112	0	(308,112)	(100.00)	0
Education Trust Fund - Transfer	80,877,149	99,104,031	140,754,638	41,650,607	42.03	106,188,990
ABC Profits	392,803	1,102,107	1,102,107	0	0.00	1,102,107
Beer Tax	10,730,573	11,722,051	11,800,000	77,949	0.66	11,800,000
Contractor's Gross Receipts	5,769,420	5,351,925	5,769,420	417,495	7.80	5,769,420
Fortified Wine	421,455	350,000	500,000	150,000	42.86	500,000
Other State Funds	2,216,793	2,147,909	6,636,056	4,488,147	208.95	6,636,056
Pension Residue	20,773,500	20,773,500	20,773,500	0	0.00	20,773,500
Sales Tax	1,321,999	1,322,000	1,322,000	0	0.00	1,322,000
Sales Tax - Food Stamps	89,058,416	88,208,171	88,000,000	(208,171)	(0.24)	88,000,000
Sales Tax - Foster Care	500,000	500,000	500,000	0	0.00	500,000
State Share of Child Support Collections	143,320	271,411	300,000	28,589	10.53	300,000
Tobacco Tax	1,778,579	2,333,824	2,400,000	66,176	2.84	2,400,000
Transfers from MNC Agencies	1,111,729	1,800,000	1,800,000	1,800,000	.....	1,800,000
Whiskey Tax	77,084,304	70,000,000	77,084,304	7,084,304	10.12	77,084,304
Foster Care Trust Fund	18,062	50,000	50,000	0	0.00	50,000
Children First Trust Fund	9,636,330	10,295,965	11,000,000	704,035	6.84	7,958,464
TOTAL RECEIPTS	3,017,244,683	2,847,815,726	3,025,592,242	177,776,516	6.24	2,955,021,224

DEPARTMENT OF HUMAN RESOURCES

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
TOTAL AVAILABLE	3,104,738,819	2,921,367,072	3,082,287,659	160,920,587	5.51	3,011,716,641
LESS: EXPENDITURES	3,031,187,473	2,864,671,655	3,079,745,224	215,073,569	7.51	3,009,174,206
Balance Unencumbered	73,551,346	56,695,417	2,542,435	(54,152,982)	(95.52)	2,542,435

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

HUMAN SERVICES PROGRAM

State Administration Function	83,326,594	87,556,009	101,011,596	13,455,587	15.37	
County Administration Function	54,115,237	56,313,892	60,148,261	3,834,369	6.81	
Adult Protective Services Function	25,320,535	22,559,516	28,008,655	5,449,139	24.15	
Temporary Assistance to Needy Families Function	72,815,262	50,837,122	74,566,167	23,729,045	46.68	
Child Welfare Function	385,785,715	350,030,443	447,971,178	97,940,735	27.98	
Child Day Care Function	340,959,079	353,691,942	352,124,813	(1,567,129)	(0.44)	
Child Support Function	64,730,553	64,485,452	71,875,382	7,389,930	11.46	
Food Assistance Function	1,900,142,385	1,862,953,529	1,926,876,878	63,923,349	3.43	
Combination Service Function	185	151,880	160,566	8,686	5.72	
Combination Eligibility Function	14,053,774	16,091,870	17,001,728	909,858	5.65	
COVID-19 Pandemic Function	1,825,963	0	0	0	.....
American Rescue Plan Act Function	88,112,191	0	0	0	.....
TOTAL	3,031,187,473	2,864,671,655	3,079,745,224	215,073,569	7.51	
TOTAL EXPENDITURES	3,031,187,473	2,864,671,655	3,079,745,224	215,073,569	14.18	3,009,174,206

DEPARTMENT OF HUMAN RESOURCES SUMMARY

Personnel Costs	222,834,230	273,961,265	287,567,936	13,606,671	4.97	
Employee Benefits	93,143,630	118,243,140	125,812,292	7,569,152	6.40	
Travel - In-State	7,873,423	7,999,999	9,000,000	1,000,001	12.50	
Travel - Out-of-State	742,718	750,000	900,000	150,000	20.00	
Repairs and Maintenance	2,455,639	2,500,000	2,700,000	200,000	8.00	
Rentals and Leases	33,382,204	35,999,999	39,000,000	3,000,001	8.33	
Utilities and Communication	14,400,193	14,500,000	15,000,000	500,000	3.45	
Professional Fees and Services	101,162,544	91,749,999	100,500,000	8,750,001	9.54	
Supplies/Materials/Operating Expenses	19,973,803	19,999,998	21,500,000	1,500,002	7.50	
Transportation Equipment Operations	2,321,995	2,999,999	3,000,000	1	0.00	
Grants and Benefits	2,527,993,034	2,289,887,255	2,469,664,996	179,777,741	7.85	
Capital Outlay	0	50,000	50,000	0	0.00	
Transportation Equipment Purchases	0	30,000	50,000	20,000	66.67	
Other Equipment Purchases	4,904,060	6,000,001	5,000,000	(1,000,001)	(16.67)	
TOTAL EXPENDITURES	3,031,187,473	2,864,671,655	3,079,745,224	215,073,569	7.51	3,009,174,206

Total Number of Employees

3,903.00	4,325.00	4,325.00	0.00	0.00
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SOURCE OF FUNDS:

State General Fund - Transfer	127,424,153	146,057,977	183,142,811	37,084,834	25.39	150,178,977
Education Trust Fund - Transfer	80,877,149	99,104,031	140,754,638	41,650,607	42.03	106,188,990
Federal Funds	2,651,860,874	2,386,178,604	2,560,419,907	174,241,303	7.30	2,560,419,907
Local Funds	188,320	517,662	537,500	19,838	3.83	537,500
State Funds	161,113,899	222,467,416	183,840,368	(38,627,048)	(17.36)	183,840,368
Foster Care Trust Fund	49,964	50,000	50,000	0	0.00	50,000

DEPARTMENT OF HUMAN RESOURCES

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				<u>From Prior Year</u>		
				Amount	Percent	
Children First Trust Fund	9,673,114	10,295,965	11,000,000	704,035	6.84	7,958,464
Total Funds	3,031,187,473	2,864,671,655	3,079,745,224	215,073,569	7.51	3,009,174,206

AGENCY DESCRIPTION: Helps needy individuals reach their fullest potential, protects neglected children and adults, and encourages independence and self-sufficiency through financial assistance and a broad range of social/protective services.

INDIAN AFFAIRS COMMISSION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	4,576	6,171	6,171	0	0.00	6,171
RECEIPTS:						
State Funds:						
Education Trust Fund - Supplemental Appropriation	100,000	0	0	0	.....	0
Education Trust Fund - Reversion Reappropriated	0	7,692	0	(7,692)	(100.00)	0
State General Fund	174,475	486,577	488,477	1,900	0.39	387,868
State General Fund - Reversion Reappropriated	67,004	79,068	0	(79,068)	(100.00)	0
State General Fund - COLA	1,592	1,900	0	(1,900)	(100.00)	0
State General Fund - SEIB Increase	1,692	672	0	(672)	(100.00)	0
State General Fund - Inflationary Increase	3,818	3,719	0	(3,719)	(100.00)	0
Indian Childrens' Scholarship Fund	1,595	0	0	0	.....	0
TOTAL RECEIPTS	350,176	579,628	488,477	(91,151)	(15.73)	387,868
TOTAL AVAILABLE	354,752	585,799	494,648	(91,151)	(15.56)	394,039
LESS: EXPENDITURES	261,821	579,628	488,477	(91,151)	(15.73)	387,868
REVERSION TO EDUCATION TRUST FUND	7,692	0	0	0	.....	0
REVERSION TO STATE GENERAL FUND	79,068	0	0	0	.....	0
Balance Unencumbered	6,171	6,171	6,171	0	0.00	6,171
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
SOCIAL SERVICES PROGRAM						
Indian Affairs Support Services Function	261,821	579,628	488,477	(91,151)	(15.73)	
TOTAL	261,821	579,628	488,477	(91,151)	(15.73)	
TOTAL EXPENDITURES	261,821	579,628	488,477	(91,151)	(15.73)	387,868
INDIAN AFFAIRS COMMISSION SUMMARY						
Personnel Costs	59,686	121,592	113,900	(7,692)	(6.33)	
Employee Benefits	19,949	30,872	29,466	(1,406)	(4.55)	
Travel - In-State	5,853	16,000	6,000	(10,000)	(62.50)	
Travel - Out-of-State	4,503	7,450	7,500	50	0.67	
Repairs and Maintenance	375	10,650	2,500	(8,150)	(76.53)	
Rentals and Leases	12,114	14,000	13,000	(1,000)	(7.14)	
Utilities and Communication	3,400	6,400	3,800	(2,600)	(40.63)	
Professional Fees and Services	6,912	2,100	7,800	5,700	271.43	
Supplies/Materials/Operating Expenses	6,721	9,919	7,500	(2,419)	(24.39)	
Grants and Benefits	142,308	360,645	297,011	(63,634)	(17.64)	
TOTAL EXPENDITURES	261,821	579,628	488,477	(91,151)	(15.73)	387,868
Total Number of Employees	3.00	3.00	3.00	0.00	0.00	
SOURCE OF FUNDS:						
State General Fund	169,513	571,936	488,477	(83,459)	(14.59)	387,868
Education Trust Fund	92,308	7,692	0	(7,692)	(100.00)	0
Total Funds	261,821	579,628	488,477	(91,151)	(15.73)	387,868

AGENCY DESCRIPTION: Studies, considers, accumulates, compiles, assembles and disseminates information on any aspect of Indian Affairs; investigates relief needs of Indians of Alabama and provides technical assistance in the preparation of plans for the alleviation of such needs and confers with officials of local, state and federal government agencies concerned with Indian Affairs to encourage and implement coordination of resources to meet the needs of Alabama Indians.

INDUSTRIAL DEVELOPMENT AUTHORITY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	2,819,234	43,439,866	1,494,815	(41,945,051)	(96.56)	1,494,815
RECEIPTS:						
State Funds:						
Alabama Capital Improvement Trust Fund	2,000,000	2,000,000	2,000,000	0	0.00	2,000,000
SIDA Allocation Application Fees	378,918	320,000	320,000	0	0.00	320,000
State General Fund - Transfer - Supplemental						
Appropriation - Alabama Site Development Fund	20,000,000	0	0	0	.....	0
State General Fund - Transfer - Alabama Site Development Fund						
	0	0	20,000,000	20,000,000		20,000,000
Education Trust Fund - Transfer - Supplemental						
Appropriation - Act 2023-378 - Transfer from Commerce	40,000,000	0	0	0	.....	0
TOTAL RECEIPTS	62,378,918	2,320,000	22,320,000	20,000,000	862.07	22,320,000
TOTAL AVAILABLE	65,198,152	45,759,866	23,814,815	(21,945,051)	(47.96)	23,814,815
LESS: EXPENDITURES	20,374,948	44,265,051	22,320,000	(21,945,051)	(49.58)	22,320,000
REVERSION TO CAPITAL IMPROVEMENT TRUST FUND						
	1,383,338	0	0	0	.....	0
Balance Unencumbered	43,439,866	1,494,815	1,494,815	0	0.00	1,494,815
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
INDUSTRIAL DEVELOPMENT PROGRAM						
Industrial Recruitment Function	20,374,948	44,265,051	22,320,000	(21,945,051)	(49.58)	
TOTAL	20,374,948	44,265,051	22,320,000	(21,945,051)	(49.58)	
TOTAL EXPENDITURES	20,374,948	44,265,051	22,320,000	(21,945,051)	(49.58)	22,320,000
INDUSTRIAL DEVELOPMENT AUTHORITY SUMMARY						
Personnel Costs	76,382	85,962	85,962	0	0.00	
Employee Benefits	23,672	26,378	27,589	1,211	4.59	
Travel - In-State	0	3,000	3,000	0	0.00	
Travel - Out-of-State	0	4,800	4,800	0	0.00	
Repairs and Maintenance	1,000	2,400	2,400	0	0.00	
Rentals and Leases	0	4,800	4,800	0	0.00	
Utilities and Communication	100	2,600	2,600	0	0.00	
Professional Fees and Services	667,435	249,763	781,649	531,886	212.96	
Supplies/Materials/Operating Expenses	2,000	7,200	7,200	0	0.00	
Grants and Benefits	19,604,359	43,878,148	21,400,000	(22,478,148)	(51.23)	
TOTAL EXPENDITURES	20,374,948	44,265,051	22,320,000	(21,945,051)	(49.58)	22,320,000
Total Number of Employees	1.00	1.00	1.00	0.00	0.00	
SOURCE OF FUNDS:						
Industrial Development Authority Fund	253,096	320,000	320,000	0	0.00	320,000
Industrial Development Authority Fund - Reversion						
Reappropriated	0	66,903	0	(66,903)	(100.00)	0
State General Fund - Transfer - Alabama Site Development Fund						
	18,121,852	0	20,000,000	20,000,000	.....	20,000,000
Alabama Site Development Fund - Reversion						
Reappropriated	0	41,878,148	0	(41,878,148)	(100.00)	0
Alabama Capital Improvement Trust Fund	2,000,000	2,000,000	2,000,000	0	0.00	2,000,000
Total Funds	20,374,948	44,265,051	22,320,000	(21,945,051)	(49.58)	22,320,000

AGENCY DESCRIPTION: Administers the private activity bond allocation program in a fair and impartial manner. Collects and processes applications for state ceiling allocations, issues state ceiling allocation notices, collects and deposits application fees, collects and processes applications for industrial development grants, and awards industrial development grants.

OFFICE OF INFORMATION TECHNOLOGY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	26,660,867	12,615,511	5,919,389	(6,696,122)	(53.08)	5,919,389
RECEIPTS:						
State Funds:						
State General Fund - Transfer - Telecommunications	2,500,000	2,731,583	3,276,615	545,032	19.95	2,926,615
State General Fund - Transfer - Inflationary Increase - Telecommunications	231,583	195,032	0	(195,032)	(100.00)	0
Telecommunications Collections	59,245,228	75,255,707	86,917,066	11,661,359	15.50	86,917,066
TOTAL RECEIPTS	61,976,811	78,182,322	90,193,681	12,011,359	15.36	89,843,681
TOTAL AVAILABLE	88,637,678	90,797,833	96,113,070	5,315,237	5.85	95,763,070
LESS: EXPENDITURES	76,022,167	84,878,444	90,193,681	5,315,237	6.26	89,843,681
Balance Unencumbered	12,615,511	5,919,389	5,919,389	0	0.00	5,919,389
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
ADMINISTRATIVE SUPPORT SERVICES PROGRAM						
Information Services Function	61,098,656	84,801,954	90,193,681	5,391,727	6.36	
ARPA Function	14,923,511	76,490	0	(76,490)	(100.00)	
TOTAL	76,022,167	84,878,444	90,193,681	5,315,237	6.26	
TOTAL EXPENDITURES	76,022,167	84,878,444	90,193,681	5,315,237	6.26	89,843,681
OFFICE OF INFORMATION TECHNOLOGY SUMMARY						
Personnel Costs	9,869,548	11,808,075	12,779,869	971,794	8.23	
Employee Benefits	3,519,624	4,261,765	5,016,629	754,864	17.71	
Travel - In-State	8,700	23,000	23,000	0	0.00	
Travel - Out-of-State	36,000	60,000	70,000	10,000	16.67	
Repairs and Maintenance	2,164,367	1,475,204	1,208,027	(267,177)	(18.11)	
Rentals and Leases	2,193,774	2,305,401	2,296,964	(8,437)	(0.37)	
Utilities and Communication	13,056,100	12,971,200	12,971,200	0	0.00	
Professional Fees and Services	19,132,907	19,566,580	19,314,578	(252,002)	(1.29)	
Supplies/Materials/Operating Expenses	25,437,228	31,991,294	36,064,489	4,073,195	12.73	
Transportation Equipment Operations	11,311	19,925	19,925	0	0.00	
Grants and Benefits	0	1,000	1,000	0	0.00	
Other Equipment Purchases	587,945	385,000	418,000	33,000	8.57	
Miscellaneous	4,663	10,000	10,000	0	0.00	
TOTAL EXPENDITURES	76,022,167	84,878,444	90,193,681	5,315,237	6.26	89,843,681
Total Number of Employees	147.00	125.00	129.00	4.00	3.20	
SOURCE OF FUNDS:						
State General Fund - Transfer - Telecommunications	2,731,583	2,926,615	3,276,615	350,000	11.96	2,926,615
Telecommunications Fund	58,367,073	75,255,707	86,917,066	11,661,359	15.50	86,917,066
Telecommunications Fund - Reversion Reappropriated	0	6,619,632	0	(6,619,632)	(100.00)	0
ARPA - Coronavirus State Fiscal Recovery Fund	14,923,511	0	0	0	.....	0
ARPA - Coronavirus State Fiscal Recovery Fund - Reversion Reappropriated	0	76,490	0	(76,490)	(100.00)	0
Total Funds	76,022,167	84,878,444	90,193,681	5,315,237	6.26	89,843,681

AGENCY DESCRIPTION: The Secretary of Information Technology is responsible for Information Technology (IT) policy development, strategic planning, reducing costs through consolidation of IT resources, establishing standards, enterprise IT funding, and policy and standards compliance, while ensuring technology meets the strategic goals of the State. The Secretary also serves as the principal advisor to the Governor on IT policy, including policy on the acquisition and management of information technology and resources.

ALABAMA INNOVATION FUND

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	0	0	0	0	.....	0
RECEIPTS:						
State Funds:						
Education Trust Fund	33,420,133	33,420,133	43,000,500	9,580,367	28.67	33,420,133
Education Trust Fund - Reversion Reappropriated	34,900,274	0	0	0	.....	0
TOTAL RECEIPTS	68,320,407	33,420,133	43,000,500	9,580,367	28.67	33,420,133
TOTAL AVAILABLE	68,320,407	33,420,133	43,000,500	9,580,367	28.67	33,420,133
LESS: EXPENDITURES	68,320,407	33,420,133	43,000,500	9,580,367	28.67	33,420,133
Balance Unencumbered	0	0	0	0	.....	0
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
ALABAMA INNOVATION FUND PROGRAM						
Alabama Innovation Fund Function	68,320,407	33,420,133	43,000,500	9,580,367	28.67	
TOTAL	68,320,407	33,420,133	43,000,500	9,580,367	28.67	
TOTAL EXPENDITURES	68,320,407	33,420,133	43,000,500	9,580,367	28.67	33,420,133
ALABAMA INNOVATION FUND SUMMARY						
Professional Fees and Services	500	500	500	0	0.00	
Grants and Benefits	68,319,907	33,419,633	43,000,000	9,580,367	28.67	
TOTAL EXPENDITURES	68,320,407	33,420,133	43,000,500	9,580,367	28.67	33,420,133
Total Number of Employees	0.00	0.00	0.00	0.00	.....
SOURCE OF FUNDS:						
Education Trust Fund	68,320,407	33,420,133	43,000,500	9,580,367	28.67	33,420,133
Total Funds	68,320,407	33,420,133	43,000,500	9,580,367	28.67	33,420,133

AGENCY DESCRIPTION: Alabama's first statewide public-private partnership focused on entrepreneurship, technology and innovation. Innovation Alabama implements programs and policies that support Alabama's innovation ecosystem. Through these efforts, Innovate Alabama empowers entrepreneurs, business owners, and students to build a business, a career, and a life in Alabama.

STATE EMPLOYEES' INSURANCE BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	73,488,124	70,239,080	41,348,264	(28,890,816)	(41.13)	41,348,264
RECEIPTS:						
State Funds						
SEHIP Employee Premiums	102,165,288	114,207,369	114,557,338	349,969	0.31	114,557,338
SEHIP Employer Premiums	371,517,583	379,542,024	400,030,680	20,488,656	5.40	400,030,680
SEHIP Investments	3,263,566	3,000,000	3,500,000	500,000	16.67	3,500,000
SEHIP ARPA Funds	3,500,000	0	0	0	.....	0
SEHIP Other Receipts	5,458,214	0	0	0	.....	0
TOTAL RECEIPTS	485,904,651	496,749,393	518,088,018	21,338,625	4.30	518,088,018
TOTAL AVAILABLE	559,392,775	566,988,473	559,436,282	(7,552,191)	(1.33)	559,436,282
LESS: EXPENDITURES	485,037,904	521,990,174	545,998,892	24,008,718	4.60	545,998,892
TRANSFER TO FLEXIBLE EMPLOYEES'						
BENEFITS BOARD ADMINISTRATION	1,882,046	1,923,879	1,951,235	27,356	1.42	1,951,235
TRANSFER TO HEALTH INSURANCE TRUST	1,200,000	1,200,000	1,200,000	0	0.00	1,200,000
TRANSFER TO FLEXIBLE EMPLOYEES'						
BENEFITS BOARD CONTRIBUTIONS	1,033,745	526,156	448,765	(77,391)	(14.71)	448,765
Balance Unencumbered	70,239,080	41,348,264	9,837,390	(31,510,874)	(76.21)	9,837,390
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
ADMINISTRATIVE SUPPORT SERVICES PROGRAM						
State Employees' Health Insurance Function	485,037,904	521,990,174	545,998,892	24,008,718	4.60	
TOTAL	485,037,904	521,990,174	545,998,892	24,008,718	4.60	
TOTAL EXPENDITURES	485,037,904	521,990,174	545,998,892	24,008,718	4.60	545,998,892
STATE EMPLOYEES' INSURANCE BOARD SUMMARY						
Personnel Costs	3,341,197	5,085,870	5,271,995	186,125	3.66	
Employee Benefits	1,044,728	1,894,162	1,756,918	(137,244)	(7.25)	
Travel - In-State	41,108	43,260	43,260	0	0.00	
Travel - Out-of-State	12,000	12,360	12,360	0	0.00	
Repairs and Maintenance	47,672	48,668	48,668	0	0.00	
Rentals and Leases	703,767	800,000	800,000	0	0.00	
Utilities and Communication	205,929	200,000	200,000	0	0.00	
Professional Fees and Services	1,615,259	360,000	360,000	0	0.00	
Supplies/Materials/Operating Expenses	549,480	300,000	300,000	0	0.00	
Transportation Equipment Operations	31,195	32,932	32,932	0	0.00	
Grants and Benefits	470,225,719	509,409,533	533,419,405	24,009,872	4.71	
Other Equipment Purchases	253,922	153,354	153,354	0	0.00	
Miscellaneous	6,965,928	3,650,035	3,600,000	(50,035)	(1.37)	
TOTAL EXPENDITURES	485,037,904	521,990,174	545,998,892	24,008,718	4.60	545,998,892
Total Number of Employees	35.00	65.00	65.00	0.00	0.00	

STATE EMPLOYEES' INSURANCE BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
SOURCE OF FUNDS:						
State Employee Health Insurance Fund	478,651,506	513,059,568	537,019,405	23,959,837	4.67	537,019,405
State Employees' Insurance Board Expense Fund	6,386,398	8,930,606	8,979,487	48,881	0.55	8,979,487
Total Funds	485,037,904	521,990,174	545,998,892	24,008,718	4.60	545,998,892

AGENCY DESCRIPTION: Provides administration of the health insurance programs for state and local government employees to include: (1) arranging health insurance benefits with selected health care providers; (2) enrolling state and local government employees and their eligible dependents when family coverage is elected; (3) accounting for state, local government and individual premiums and the benefit payments for medical claims; (4) contracting for utilization review services to control and manage benefit costs; (5) administering COBRA coverage for terminated employees who elect to continue their health insurance coverage at their own costs; and (6) responding to health insurance questions, complaints and needs of the individuals covered.

Performance Indicators

	Actual	Budgeted	Estimated
	2024	2025	2026
Members Covered:			
Active State Employees	31,838	31,838	31,838
Retired State Employees	25,037	25,037	25,037
State Employees' Families	13,529	13,529	13,529

INSURANCE DEPARTMENT

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	32,576,893	27,486,483	27,486,483	0	0.00	27,486,483
RECEIPTS:						
Federal Funds:						
Risk Management and Insurance Center Fund	1,500,000	1,500,000	1,500,000	0	0	1,500,000
State Funds:						
State General Fund - Transfer from ADECA	900,000	0	0	0	.....	0
State General Fund - Reversion Reappropriated	0	850,000	0	(850,000)	(100.00)	0
Donations	14,000,000	21,000,000	20,000,000	(1,000,000)	(4.76)	20,000,000
Insurance Fraud Unit Fund	383,268	363,498	361,942	(1,556)	(0.43)	361,942
Reduced Cigarette Ignition Fund	64,130	45,150	47,408	2,258	5.00	47,408
Service Contract Fund	78,248	50,014	51,259	1,245	2.49	51,259
Insurance Department Fund	32,981,945	49,143,469	50,951,995	1,808,526	3.68	50,951,995
Fire Marshal Revolving Fund	578,360	635,060	728,196	93,136	14.67	728,196
Examiners Revolving Fund	7,008,515	10,801,001	11,109,112	308,111	2.85	11,109,112
TOTAL RECEIPTS	57,494,466	84,388,192	84,749,912	361,720	0.43	84,749,912
TOTAL AVAILABLE	90,071,359	111,874,675	112,236,395	361,720	0.32	112,236,395
LESS: EXPENDITURES	60,105,344	84,388,192	84,749,919	361,727	0.43	84,749,919
REVERSION TO STATE GENERAL FUND	850,000	0	0	0	.....	0
TRANSFER TO STATE GENERAL FUND	1,579,532	0	0	0	.....	0
TRANSFER TO FINANCE - DCM- FLOODPLAIN PROGRAM	50,000	0	0	0	.....	0
Balance Unencumbered	27,486,483	27,486,483	27,486,476	(7)	0.00	27,486,476
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
REGULATORY SERVICES PROGRAM						
Receivership Administration Function	805,211	1,532,883	1,632,624	99,741	6.51	
Insurance Regulation Function	47,347,798	64,874,013	64,462,105	(411,908)	(0.63)	
Agency Administration Function	5,854,287	7,609,527	8,187,502	577,975	7.60	
Fire Regulation Function	6,098,048	10,371,769	10,467,688	95,919	0.92	
TOTAL	60,105,344	84,388,192	84,749,919	361,727	0.43	
TOTAL EXPENDITURES	60,105,344	84,388,192	84,749,919	361,727	0.43	84,749,919
INSURANCE DEPARTMENT SUMMARY						
Personnel Costs	12,926,626	20,889,644	21,840,426	950,782	4.55	
Employee Benefits	4,876,977	8,454,351	8,855,155	400,804	4.74	
Travel - In-State	473,609	866,694	866,182	(512)	(0.06)	
Travel - Out-of-State	240,690	382,327	522,909	140,582	36.77	
Repairs and Maintenance	18,152	149,078	99,107	(49,971)	(33.52)	
Rentals and Leases	2,135,357	3,515,420	3,325,169	(190,251)	(5.41)	
Utilities and Communication	397,340	563,276	593,401	30,125	5.35	
Professional Fees and Services	1,608,477	3,369,840	2,622,365	(747,475)	(22.18)	
Supplies/Materials/Operating Expenses	933,079	1,373,107	1,618,197	245,090	17.85	
Transportation Equipment Operations	340,416	535,087	449,491	(85,596)	(16.00)	
Grants and Benefits	19,896,756	17,000,000	17,000,000	0	0.00	
Transportation Equipment Purchases	80,294	440,000	488,000	48,000	10.91	

INSURANCE DEPARTMENT

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Other Equipment Purchases	348,981	593,450	1,123,828	530,378	89.37	
Miscellaneous	15,828,590	26,255,918	25,345,689	(910,229)	(3.47)	
TOTAL EXPENDITURES	60,105,344	84,388,192	84,749,919	361,727	0.43	84,749,919
Total Number of Employees	174.75	256.00	263.75	7.75	3.03	
SOURCE OF FUNDS:						
State General Fund	0	850,000	0	(850,000)	(100.00)	0
Examiners Revolving Fund	5,871,847	10,801,001	11,109,112	308,111	2.85	11,109,112
Fire Marshal Revolving Fund	341,449	635,060	728,198	93,138	14.67	728,198
Insurance Department Fund	32,174,013	49,143,469	50,951,999	1,808,530	3.68	50,951,999
Service Contract Fund	44,193	50,014	51,259	1,245	2.49	51,259
Reduced Cigarette Ignition Fund	49,131	45,150	47,408	2,258	5.00	47,408
Insurance Fraud Unit Fund	227,955	363,498	361,943	(1,555)	(0.43)	361,943
Strengthen Alabama Homes Fund	19,896,756	21,000,000	20,000,000	(1,000,000)	(4.76)	20,000,000
Risk Management and Insurance Center Fund	1,500,000	1,500,000	1,500,000	0	0.00	1,500,000
Total Funds	60,105,344	84,388,192	84,749,919	361,727	0.43	84,749,919

AGENCY DESCRIPTION: Investigates suspected arson fires; inspects public buildings and day care centers; issues permits for the installation, repair or maintenance of sprinkler systems; and enforces the fireworks laws. Monitors and regulates insurers operating in Alabama. Licenses legal service insurers and agents and licenses. Examines companies to determine financial condition, operating practices, and premium tax verification. Conducts examinations of prospective agent applicants and collects license fees for all licensed agents, and maintains records. Audits premium tax statements and collects all premium taxes and license fees for companies licensed in the state.

BOARD OF REGISTRATION FOR INTERIOR DESIGN

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	99,242	91,102	75,102	(16,000)	(17.56)	75,102
RECEIPTS:						
State Funds:						
Interior Design Registration Fees	34,000	34,000	34,000	0	0.00	34,000
TOTAL RECEIPTS	34,000	34,000	34,000	0	0.00	34,000
TOTAL AVAILABLE	133,242	125,102	109,102	(16,000)	(12.79)	109,102
LESS: EXPENDITURES	42,140	50,000	50,000	0	0.00	50,000
Balance Unencumbered	91,102	75,102	59,102	(16,000)	(21.30)	59,102

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Licensing and Regulation of Interior Designers

Function	42,140	50,000	50,000	0	0.00	
TOTAL	42,140	50,000	50,000	0	0.00	
TOTAL EXPENDITURES	42,140	50,000	50,000	0	0.00	50,000

BOARD OF REGISTRATION FOR INTERIOR DESIGN SUMMARY

Personnel Costs	7,802	0	0	0	.....
Employee Benefits	597	0	0	0	.....
Travel - Out-of-State	0	2,000	2,000	0	0.00	
Repairs and Maintenance	0	800	800	0	0.00	
Rentals and Leases	0	400	400	0	0.00	
Utilities and Communication	0	2,000	2,000	0	0.00	
Professional Fees and Services	29,071	40,800	40,800	0	0.00	
Supplies/Materials/Operating Expenses	4,670	4,000	4,000	0	0.00	
TOTAL EXPENDITURES	42,140	50,000	50,000	0	0.00	50,000
Total Number of Employees	0.00	0.00	0.00	0.00	.....

SOURCE OF FUNDS:

Interior Design Fund	42,140	50,000	50,000	0	0.00	50,000
Total Funds	42,140	50,000	50,000	0	0.00	50,000

AGENCY DESCRIPTION: Provides for the registration of qualified persons as interior designers, examination of applicants and renewals.

ALABAMA LICENSURE BOARD OF INTERPRETERS AND TRANSLITERATORS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	139,809	141,211	141,211	0	0.00	141,211
RECEIPTS:						
State Funds:						
Application and License Fees	54,905	95,000	95,000	0	0.00	95,000
TOTAL RECEIPTS	54,905	95,000	95,000	0	0.00	95,000
TOTAL AVAILABLE	194,714	236,211	236,211	0	0.00	236,211
LESS: EXPENDITURES	53,503	95,000	95,000	0	0.00	95,000
Balance Unencumbered	141,211	141,211	141,211	0	0.00	141,211

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Licensing and Regulation of Interpreters/ Transliterated Function	53,503	95,000	95,000	0	0.00	
TOTAL	53,503	95,000	95,000	0	0.00	
TOTAL EXPENDITURES	53,503	95,000	95,000	0	0.00	95,000

ALABAMA LICENSURE BOARD OF INTERPRETERS AND TRANSLITERATORS SUMMARY

Travel - In-State	1,836	3,000	3,000	0	0.00	
Rentals and Leases	1,676	2,500	2,500	0	0.00	
Utilities and Communication	1,095	3,000	3,000	0	0.00	
Professional Fees and Services	45,536	81,500	81,500	0	0.00	
Supplies/Materials/Operating Expenses	3,360	5,000	5,000	0	0.00	
TOTAL EXPENDITURES	53,503	95,000	95,000	0	0.00	95,000
Total Number of Employees	0.00	0.00	0.00	0.00	.....

SOURCE OF FUNDS:

Interpreters and Transliterated Fund	53,503	95,000	95,000	0	0.00	95,000
Total Funds	53,503	95,000	95,000	0	0.00	95,000

AGENCY DESCRIPTION: Screens, tests and licenses interpreters and transliterated for their knowledge and ability to interpret and translate for the deaf in compliance with local, state and national requirements.

BOARD OF EXAMINERS OF LANDSCAPE ARCHITECTS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	90,293	88,316	88,316	0	0.00	88,316
RECEIPTS:						
State Funds:						
Landscape Architects Fees	59,650	95,000	95,000	0	0.00	95,000
TOTAL RECEIPTS	59,650	95,000	95,000	0	0.00	95,000
TOTAL AVAILABLE	149,943	183,316	183,316	0	0.00	183,316
LESS: EXPENDITURES	61,627	95,000	95,000	0	0.00	95,000
Balance Unencumbered	88,316	88,316	88,316	0	0.00	88,316

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Licensing and Regulation of Landscape Architects

Function	61,627	95,000	95,000	0	0.00	
TOTAL	61,627	95,000	95,000	0	0.00	
TOTAL EXPENDITURES	61,627	95,000	95,000	0	0.00	95,000

BOARD OF EXAMINERS OF LANDSCAPE ARCHITECTS SUMMARY

Travel - In-State	2,354	5,000	5,000	0	0.00	
Travel - Out-of-State	0	4,000	4,000	0	0.00	
Utilities and Communication	537	1,000	1,000	0	0.00	
Professional Fees and Services	50,441	75,000	75,000	0	0.00	
Supplies/Materials/Operating Expenses	8,295	10,000	10,000	0	0.00	
TOTAL EXPENDITURES	61,627	95,000	95,000	0	0.00	95,000
Total Number of Employees	0.00	0.00	0.00	0.00	.....

SOURCE OF FUNDS:

Landscape Architects Fees	61,627	95,000	95,000	0	0.00	95,000
Total Funds	61,627	95,000	95,000	0	0.00	95,000

AGENCY DESCRIPTION: Provides control over registration of landscape architects in the state of Alabama either by reciprocity procedure or examination; administers the national CLARB examination; and handles disciplinary actions against those who are practicing without being licensed.

STATE LAW ENFORCEMENT AGENCY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	41,270,605	49,061,676	49,061,676	0	0.00	49,061,676
RECEIPTS:						
Federal and Local Funds:						
ALEA - Federal & Local Funds	30,016,622	43,153,215	38,379,708	(4,773,507)	(11.06)	38,379,708
DPS Highway Traffic Safety Fund	43,849,691	50,854,628	53,024,600	2,169,972	4.27	53,024,600
State Funds:						
State General Fund - Transfer	114,375,287	129,855,076	160,517,756	30,662,680	23.61	141,817,756
State General Fund - Transfer - COLA	1,211,872	989,483	0	(989,483)	(100.00)	0
State General Fund - Transfer - SBI Cost of Evidence	118,125	118,125	118,125	0	0.00	118,125
State General Fund - Transfer - Emergency Code	56,700	56,700	56,700	0	0.00	56,700
State General Fund - Transfer - Supplemental Appropriation	9,833,000	0	0	0	.....	0
State General Fund - Transfer - Transfer from Legislative Council	410,185	0	0	0	.....	0
State General Fund - Transfer - Inflationary Increase	3,071,322	3,906,341	0	(3,906,341)	(100.00)	0
State General Fund - Transfer - SEIB Increase	603,663	233,856	0	(233,856)	(100.00)	0
Education Trust Fund - Transfer	945,676	2,449,592	2,449,592	0	0.00	2,449,592
Miscellaneous (Accounting Reports , Salvage, etc.)	2,727,742	3,069,230	3,069,230	0	0.00	3,069,230
ABC - Transfer	17,228,907	17,712,246	17,712,246	0	0.00	17,712,246
ABC Seizure Fund	69,697	0	0	0	.....	0
ALEA - Treasury Equity Sharing Funds	19,552	0	250,000	250,000	.....	250,000
ALEA - DOJ Equitable Sharing Funds	248,870	0	250,000	250,000	.....	250,000
ACJIC - Automation Fund	5,802,051	3,876,058	5,176,058	1,300,000	33.54	5,176,058
DPS Automated Fingerprint System	5,042,525	2,744,044	2,744,044	0	0.00	2,744,044
Impaired Driving Prevention and Enforcement Fund	437,160	450,000	407,050	(42,950)	(9.54)	407,050
Interlock Ignition Indigent Fund	61,266	140,000	140,000	0	0.00	140,000
Marine Police Fund	9,320,732	8,105,893	8,105,893	0	0.00	8,105,893
Motor Vehicle Replacement	1,900,867	1,000,000	1,000,000	0	0.00	1,000,000
Victim Notification	0	19,000	19,000	0	0.00	19,000
Insurance Proceeds	223,024	0	0	0	.....	0
Revenue - Transfer	1,200,000	1,200,000	1,200,000	0	0.00	1,200,000
TOTAL RECEIPTS	248,774,536	269,933,487	294,620,002	24,686,515	9.15	275,920,002
TOTAL AVAILABLE	290,045,141	318,995,163	343,681,678	24,686,515	7.74	324,981,678
LESS: EXPENDITURES	240,983,465	269,933,487	294,620,002	24,686,515	9.15	275,920,002
Balance Unencumbered	49,061,676	49,061,676	49,061,676	0	0.00	49,061,676
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
CAPITAL OUTLAY PROGRAM						
Marine Police Division Function	202,494	0	0	0	.....
State Bureau of Investigation Function	9,833,000	0	0	0	.....
TOTAL	10,035,494	0	0	0	0	

STATE LAW ENFORCEMENT AGENCY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
DEPARTMENT OF PUBLIC SAFETY PROGRAM						
Highway Patrol Function	76,297,827	81,795,188	92,931,701	11,136,513	13.62	
Marine Police Division Function	10,304,267	15,753,668	17,638,257	1,884,589	11.96	
Citizen Services Function	29,967,056	37,502,441	31,080,802	(6,421,639)	(17.12)	
Law Enforcement Support Function	5,480,858	6,312,979	4,936,375	(1,376,604)	(21.81)	
TOTAL	122,050,008	141,364,276	146,587,135	5,222,859	3.69	
STATE BUREAU OF INVESTIGATION PROGRAM						
State Bureau of Investigation Function	40,847,953	50,494,306	55,110,975	4,616,669	9.14	
TOTAL	40,847,953	50,494,306	55,110,975	4,616,669	9.14	
ADMINISTRATIVE BUREAU PROGRAM						
Protective Services Function	10,447,070	13,341,887	18,472,677	5,130,790	38.46	
Information Services Function	15,834,098	17,691,859	22,354,119	4,662,260	26.35	
Law Enforcement Support Function	17,312,302	17,997,866	21,464,493	3,466,627	19.26	
Administrative Services Function	24,456,540	28,986,593	30,573,903	1,587,310	5.48	
TOTAL	68,050,010	78,018,205	92,865,192	14,846,987	19.03	
READINESS AND RECOVERY PROGRAM						
Civil and Natural Protection Function	0	56,700	56,700	0	0.00	
TOTAL	0	56,700	56,700	0	0.00	
TOTAL EXPENDITURES	240,983,465	269,933,487	294,620,002	24,686,515	31.86	275,920,002
STATE LAW ENFORCEMENT AGENCY SUMMARY						
Personnel Cost	99,081,164	106,864,053	112,521,520	5,657,467	5.29	
Employee Benefits	54,041,717	64,622,431	69,583,943	4,961,512	7.68	
Travel - In-State	562,760	1,242,799	1,275,999	33,200	2.67	
Travel - Out-of-State	345,568	442,157	500,148	57,991	13.12	
Repairs and Maintenance	809,335	1,027,919	1,382,162	354,243	34.46	
Rentals and Leases	6,894,019	7,174,897	7,462,822	287,925	4.01	
Utilities and Communication	5,614,151	5,990,340	6,615,822	625,482	10.44	
Professional Fees and Services	18,213,725	28,289,602	26,753,025	(1,536,577)	(5.43)	
Supplies/Materials/Operating Expense	15,264,400	14,872,866	15,223,660	350,794	2.36	
Transportation Equipment Operations	11,059,171	11,072,919	13,672,393	2,599,474	23.48	
Grants and Benefits	7,382,688	10,875,675	11,263,665	387,990	3.57	
Capital Outlay	0	0	0	0	.....
Transportation Equipment Purchases	7,214,032	10,042,350	15,900,838	5,858,488	58.34	
Other Equipment Purchases	14,111,276	7,415,475	12,464,003	5,048,528	68.08	
Miscellaneous	389,459	4	2	(2)	(50.00)	
TOTAL EXPENDITURES	240,983,465	269,933,487	294,620,002	24,686,515	9.15	275,920,002
Total Number of Employees	1,391.00	1,375.00	1,461.00	86.00	6.25	
SOURCE OF FUNDS:						
State General Fund - Transfer	129,680,154	135,159,581	160,692,581	25,533,000	18.89	141,992,581
Education Trust Fund - Transfer	945,676	2,449,592	2,449,592	0	0.00	2,449,592
ALEA - Federal & Local Funds	25,186,542	41,806,730	38,379,708	(3,427,022)	(8.20)	38,379,708
DPS Highway Traffic Safety Fund	37,693,430	50,854,628	53,024,600	2,169,972	4.27	53,024,600

STATE LAW ENFORCEMENT AGENCY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
ABC - Transfer	14,744,279	17,712,246	17,712,246	0	0.00	17,712,246
ABC Seizure Fund	135,920	0	0	0	.....	0
ACJIC - Automation Fund	3,000,000	3,876,058	5,176,058	1,300,000	33.54	5,176,058
DPS Automated Fingerprint System	2,500,000	2,744,044	2,744,044	0	0.00	2,744,044
Impaired Driving Prevention and Enforcement Fund	11,360	450,000	407,050	(42,950)	(9.54)	407,050
Interlock Ignition Indigent Fund	123,059	140,000	140,000	0	0.00	140,000
Marine Police Fund	6,263,825	8,105,893	8,105,893	0	0.00	8,105,893
Motor Vehicle Replacement	1,000,000	1,000,000	1,000,000	0	0.00	1,000,000
Revenue - Transfer	1,200,000	1,200,000	1,200,000	0	0.00	1,200,000
Miscellaneous	1,738,280	3,069,230	3,069,230	0	0.00	3,069,230
Insurance Proceeds	223,024	0	0	0	.....	0
Victim Notification	0	19,000	19,000	0	0.00	19,000
Public Safety Fund - Reversion Reappropriated	16,537,916	1,346,485	0	(1,346,485)	(100.00)	0
ALEA - Treasury Equity Sharing Funds	0	0	250,000	250,000	.....	250,000
ALEA - DOJ Equitable Sharing Funds	0	0	250,000	250,000	.....	250,000
Total Funds	240,983,465	269,933,487	294,620,002	24,686,515	9.15	275,920,002

AGENCY DESCRIPTION: To provide effective and efficient protection, safety and security of Alabama citizens on land, air and water through the utilization of comprehensive state law enforcement and investigative operations. To assist local law enforcement through the distribution and analysis of criminal intelligence and information sharing. To provide efficient issuance and distribution of state drivers licenses and boat license functions. To provide statewide narcotics investigations to the state of Alabama. To provide computer forensics investigative functions to assist in State and local criminal investigations. To provide protective services to constitutional officers and foreign dignitaries. To provide oversight and enforcement services for Federal Motor Carrier laws. Coordinate the state's effort to prepare for, protect against, respond to, and recover from terrorist attacks within the state of Alabama. Serve as the State Designated Agency for Homeland Security Grants. Provide administrative support and act as the states repository for sex offender records.

ALABAMA PUBLIC LIBRARY SERVICE

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	224,880	0	0	0	.....	0
RECEIPTS:						
Federal and Local Funds:						
Federal Grants	2,893,691	3,117,869	3,135,320	17,451	0.56	3,135,320
Buildings (Rent)	6,500	0	0	0	.....	0
State Funds:						
Education Trust Fund	15,278,329	14,926,788	16,255,265	1,328,477	8.90	14,926,788
Education Trust Fund - Reversion Reappropriated	13,663	61,780	0	(61,780)	(100.00)	0
TOTAL RECEIPTS	18,192,183	18,106,437	19,390,585	1,284,148	7.09	18,062,108
TOTAL AVAILABLE	18,417,063	18,106,437	19,390,585	1,284,148	7.09	18,062,108
LESS: EXPENDITURES	17,805,283	17,556,437	18,840,585	1,284,148	7.31	18,062,108
TRANSFER TO SUPREME COURT LAW LIBRARY	550,000	550,000	550,000	0	0.00	0
REVERSION TO EDUCATION TRUST FUND	61,780	0	0	0	.....	0
Balance Unencumbered	0	0	0	0	.....	0
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
CAPITAL OUTLAY PROGRAM						
Library Operations Function	200,000	0	0	0	.....
TOTAL	200,000	0	0	0	.....
PUBLIC LIBRARY SERVICES PROGRAM						
Virtual Library Project Function	3,561,962	3,661,568	3,972,801	311,233	8.50	
State Aid to Public Libraries Function	6,935,000	6,600,000	7,210,000	610,000	9.24	
Library Operations Function	6,031,354	5,955,431	6,302,604	347,173	5.83	
Blind and Physically Handicap Function	537,367	799,838	815,580	15,742	1.97	
Homework Alabama Function	539,600	539,600	539,600	0	0.00	
TOTAL	17,605,283	17,556,437	18,840,585	1,284,148	7.31	
TOTAL EXPENDITURES	17,805,283	17,556,437	18,840,585	1,284,148	7.31	18,062,108
ALABAMA PUBLIC LIBRARY SERVICE SUMMARY						
Personnel Costs	2,344,507	2,681,085	2,809,860	128,775	4.80	
Employee Benefits	936,714	1,094,067	1,190,056	95,989	8.77	
Travel - In-State	23,517	27,500	27,500	0	0.00	
Travel - Out-of-State	18,205	29,000	29,000	0	0.00	
Repairs and Maintenance	53,406	150,000	150,000	0	0.00	
Rentals and Leases	26,876	32,500	32,500	0	0.00	
Utilities and Communication	296,000	154,000	154,000	0	0.00	
Professional Fees and Services	396,238	411,924	426,000	14,076	3.42	
Supplies/Materials/Operating Expenses	5,170,064	5,202,093	5,487,401	285,308	5.48	
Transportation Equipment Operations	23,000	23,000	23,000	0	0.00	
Grants and Benefits	8,187,647	7,600,000	8,360,000	760,000	10.00	
Capital Outlay	200,000	0	0	0	.....
Other Equipment Purchases	129,109	151,268	151,268	0	0.00	
TOTAL EXPENDITURES	17,805,283	17,556,437	18,840,585	1,284,148	7.31	18,062,108
Total Number of Employees	34.75	37.50	38.50	1.00	2.67	

ALABAMA PUBLIC LIBRARY SERVICE

SOURCE OF FUNDS:	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Education Trust Fund	14,680,212	14,438,568	15,705,265	1,266,697	8.77	14,926,788
Federal Grants	3,125,071	3,117,869	3,135,320	17,451	0.56	3,135,320
Total Funds	17,805,283	17,556,437	18,840,585	1,284,148	7.31	18,062,108

AGENCY DESCRIPTION: Provides direction and control of programs and policies affecting public libraries throughout Alabama and provides financial, technical and operational assistance to such libraries.

OFFICE OF THE LIEUTENANT GOVERNOR

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	178,782,608	30,406,913	325,894	(30,081,019)	(98.93)	325,894
RECEIPTS:						
State Funds:						
Education Trust Fund - Transfer	30,000,000	0	0	0	.....	0
Education Trust Fund	126,090	150,000	160,000	10,000	6.67	160,000
Education Trust Fund - Reversion Reappropriated	17,284	7,224	0	(7,224)	(100.00)	0
State General Fund	661,457	683,019	704,440	21,421	3.14	704,440
State General Fund - Reversion Reappropriated	207,553	325,894	0	(325,894)	(100.00)	0
State General Fund - SEIB Increase	1,732	1,008	0	(1,008)	(100.00)	0
State General Fund - COLA	9,670	12,242	0	(12,242)	(100.00)	0
State General Fund - Inflationary Increase	10,160	8,171	0	(8,171)	(100.00)	0
TOTAL RECEIPTS	31,033,946	1,187,558	864,440	(323,118)	(27.21)	864,440
TOTAL AVAILABLE	209,816,554	31,594,471	1,190,334	(30,404,137)	(96.23)	1,190,334
LESS: EXPENDITURES	179,076,523	31,268,577	1,190,334	(30,078,243)	(96.19)	864,440
REVERSION TO EDUCATION TRUST FUND	7,224	0	0	0	.....	0
REVERSION TO STATE GENERAL FUND	325,894	0	0	0	.....	0
Balance Unencumbered	30,406,913	325,894	0	(325,894)	(100.00)	325,894

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

COMMISSION ON 21ST CENTURY WORKFORCE PROGRAM

Lieutenant Governor Administration Function	136,150	157,224	160,000	2,776	1.77	
TOTAL	136,150	157,224	160,000	2,776	1.77	

ALABAMA K-12 CAPITAL GRANT PROGRAM

Lieutenant Governor Administration Function	178,375,695	30,406,913	0	(30,406,913)	(100.00)	
TOTAL	178,375,695	30,406,913	0	(30,406,913)	(100.00)	

LEGISLATIVE OPERATIONS AND SUPPORT PROGRAM

Lieutenant Governor Administration Function	564,678	704,440	1,030,334	325,894	46.26	
TOTAL	564,678	704,440	1,030,334	325,894	46.26	
TOTAL EXPENDITURES	179,076,523	31,268,577	1,190,334	(30,078,243)	(96.19)	864,440

OFFICE OF THE LIEUTENANT GOVERNOR SUMMARY

Personnel Costs	651,698	817,969	662,600	(155,369)	(18.99)	
Employee Benefits	180,966	246,893	208,045	(38,848)	(15.73)	
Travel - In-State	4,199	0	15,000	15,000	.....
Travel - Out-of-State	1,333	0	22,000	22,000	.....
Repairs and Maintenance	1,850	0	15,500	15,500	.....
Rent and Leases	3,158	0	12,500	12,500	.....
Utilities and Communication	6,353	0	21,000	21,000	.....
Professional Fees and Services	52,897	485	211,546	211,061	43,517.73	
Supplies/Materials/Operating Expenses	115,511	1,330	22,143	20,813	1,564.89	
Grants and Benefits	178,052,500	30,200,000	0	(30,200,000)	(100.00)	
Other Equipment Purchases	6,058	1,900	0	(1,900)	(100.00)	
TOTAL EXPENDITURES	179,076,523	31,268,577	1,190,334	(30,078,243)	(96.19)	864,440

OFFICE OF THE LIEUTENANT GOVERNOR

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Total Number of Employees	4.50	4.50	4.50	0.00	0.00	
SOURCE OF FUNDS:						
Education Trust Fund	136,150	157,224	160,000	2,776	1.77	160,000
Education Trust Fund - Transfer	30,000,000	0	0	0	.....	0
State General Fund	564,678	704,440	1,030,334	325,894	46.26	704,440
K-12 Capital Grant Program Fund	148,375,695	30,406,913	0	(30,406,913)	(100.00)	
Total Funds	179,076,523	31,268,577	1,190,334	(30,078,243)	(96.19)	864,440

AGENCY DESCRIPTION: The Lieutenant Governor by statute serves as President and presiding officer of the Senate. The Lieutenant Governor also serves on boards and commissions; makes appointments of Senators and citizens to boards and commissions created by legislative act; communicates with the general public and participates in a leadership role in the administration of state government.

LIQUEFIED PETROLEUM GAS BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	848,816	821,761	821,761	0	0.00	821,761
RECEIPTS:						
State Funds:						
Liquefied Petroleum Research and Education						
Advisory Committee	137,240	200,000	200,000	0	0.00	200,000
Liquefied Petroleum Gas Board Receipts	1,375,563	1,959,889	2,322,608	362,719	18.51	2,322,608
TOTAL RECEIPTS	1,512,803	2,159,889	2,522,608	362,719	16.79	2,522,608
TOTAL AVAILABLE	2,361,619	2,981,650	3,344,369	362,719	12.17	3,344,369
LESS: EXPENDITURES	1,539,858	2,159,889	2,522,608	362,719	16.79	2,522,608
Balance Unencumbered	821,761	821,761	821,761	0	0.00	821,761
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
REGULATORY SERVICES PROGRAM						
Liquefied Petroleum Gas Regulatory Services Function	1,395,664	1,959,889	2,322,608	362,719	18.51	
Liquefied Petroleum Gas Research and Education Function	144,194	200,000	200,000	0	0.00	
TOTAL	1,539,858	2,159,889	2,522,608	362,719	16.79	
TOTAL EXPENDITURES	1,539,858	2,159,889	2,522,608	362,719	16.79	2,522,608
LIQUEFIED PETROLEUM GAS BOARD SUMMARY						
Personnel Costs	695,415	1,011,174	1,067,912	56,738	5.61	
Employee Benefits	268,026	356,055	394,692	38,637	10.85	
Travel - In-State	32,984	72,000	72,000	0	0.00	
Travel - Out of State	0	4,000	4,000	0	0.00	
Repairs and Maintenance	3,090	15,000	15,000	0	0.00	
Rentals and Leases	32,381	111,672	164,000	52,328	46.86	
Utilities and Communication	42,845	80,000	100,000	20,000	25.00	
Professional Fees and Services	50,947	83,955	160,000	76,045	90.58	
Supplies/Materials/Operating Expenses	48,931	48,029	66,000	17,971	37.42	
Transportation Equipment Operations	46,834	78,000	91,000	13,000	16.67	
Grants and Benefits	144,194	200,000	200,000	0	0.00	
Transportation Equipment Purchases	131,500	60,000	130,000	70,000	116.67	
Other Equipment Purchases	42,711	40,000	58,000	18,000	45.00	
Miscellaneous	0	4	4	0	0.00	
TOTAL EXPENDITURES	1,539,858	2,159,889	2,522,608	362,719	16.79	2,522,608
Total Number of Employees	10.00	11.00	11.00	0.00	0.00	
SOURCE OF FUNDS:						
Liquefied Petroleum Gas Board Fund	1,395,664	1,959,889	2,322,608	362,719	18.51	2,322,608
Liquefied Petroleum Research and Education Fund	144,194	200,000	200,000	0	0.00	200,000
Total Funds	1,539,858	2,159,889	2,522,608	362,719	16.79	2,522,608

AGENCY DESCRIPTION: Provides for safety control of the transporting, handling and storage of liquefied petroleum gases and the accuracy of meter and safety devices. Administers the Gas Motor Fuel Fee Tax Law.

MANUFACTURED HOUSING COMMISSION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	5,055,233	6,081,479	6,106,479	25,000	0.41	6,106,479
RECEIPTS:						
Federal and Local Funds:						
U.S. Department of Housing and Urban Development	363,569	400,000	400,000	0	0.00	400,000
State Funds:						
Licensure and Inspection Fees	3,498,452	4,041,527	4,562,290	520,763	12.89	4,562,290
TOTAL RECEIPTS	3,862,021	4,441,527	4,962,290	520,763	11.72	4,962,290
TOTAL AVAILABLE	8,917,254	10,523,006	11,068,769	545,763	5.19	11,068,769
LESS: EXPENDITURES	2,835,775	4,416,527	4,792,000	375,473	8.50	4,792,000
Balance Unencumbered	6,081,479	6,106,479	6,276,769	170,290	2.79	6,276,769
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
REGULATORY SERVICES PROGRAM						
Manufactured Housing Regulation Function	2,835,775	4,416,527	4,792,000	375,473	8.50	
TOTAL	2,835,775	4,416,527	4,792,000	375,473	8.5	
TOTAL EXPENDITURES	2,835,775	4,416,527	4,792,000	375,473	8.50	4,792,000
MANUFACTURED HOUSING COMMISSION SUMMARY						
Personnel Costs	1,642,319	2,164,023	2,397,842	233,819	10.80	
Employee Benefits	648,266	778,504	920,158	141,654	18.20	
Travel - In-State	21,647	40,000	40,000	0	0.00	
Travel - Out-of-State	1,754	32,000	32,000	0	0.00	
Repairs and Maintenance	11,564	80,000	80,000	0	0.00	
Rentals and Leases	19,914	100,000	100,000	0	0.00	
Utilities and Communication	71,430	172,000	172,000	0	0.00	
Professional Fees and Services	123,773	220,000	220,000	0	0.00	
Supplies/Materials/Operating Expenses	62,443	110,000	110,000	0	0.00	
Transportation Equipment Operations	85,179	100,000	100,000	0	0.00	
Transportation Equipment Purchases	113,201	480,000	480,000	0	0.00	
Other Equipment Purchases	34,285	140,000	140,000	0	0.00	
TOTAL EXPENDITURES	2,835,775	4,416,527	4,792,000	375,473	8.50	4,792,000
Total Number of Employees	23.63	32.00	31.00	(1.00)	(3.13)	
SOURCE OF FUNDS:						
Manufactured Housing Commission Fund	2,835,775	4,416,527	4,792,000	375,473	8.50	4,792,000
Total Funds	2,835,775	4,416,527	4,792,000	375,473	8.50	4,792,000

AGENCY DESCRIPTION: Regulates the construction of modular and manufactured homes in the state of Alabama.

MARINE ENVIRONMENTAL SCIENCES CONSORTIUM/DAUPHIN ISLAND SEA LAB

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
<u>COMBINED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	313,534	5,545,996	4,544,996	(1,001,000)	(18.05)	4,544,996
<u>REVENUES</u>						
Education Trust Fund:						
Operations & Maintenance	6,000,000	6,000,000	14,437,597	8,437,597	140.63	6,240,000
Mobile Bay Natural Estuary Program	125,000	125,000	137,500	12,500	10.00	125,000
Mississippi-Alabama Sea Grant	125,000	125,000	137,500	12,500	10.00	125,000
Supplemental Appropriation	4,000,000	0	0	0	.....	0
State Grants	646,975	750,000	725,000	(25,000)	(3.33)	725,000
Federal Funds	5,401,232	6,450,000	6,750,000	300,000	4.65	6,750,000
Local Funds	582,600	550,000	575,000	25,000	4.55	575,000
Tuition and Fees	1,622,700	1,631,500	1,827,280	195,780	12.00	1,827,280
Other Sources - Interest/Investment Income	562,511	500,000	500,000	0	0.00	500,000
Other Sources - Indirect Costs	1,415,964	1,535,000	1,550,000	15,000	0.98	1,550,000
Other Source - Educational Sales and Service	121,933	56,700	100,000	43,300	76.37	100,000
Other Source - Miscellaneous	279,611	297,000	375,000	78,000	26.26	375,000
Other Source - Non-Governmental Grants	21,261,612	2,900,000	3,000,000	100,000	3.45	3,000,000
TOTAL REVENUES	42,145,138	20,920,200	30,114,877	9,194,677	43.95	21,892,280
TOTAL AVAILABLE	42,458,672	26,466,196	34,659,873	8,193,677	30.96	26,437,276
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	36,912,676	21,921,200	30,364,877	8,443,677	38.52	22,142,280
EDUCATIONAL AND GENERAL TRANSFERS (NET)	0	0	0	0	.....	0
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	36,912,676	21,921,200	30,364,877	8,443,677	38.52	22,142,280
EDUCATIONAL AND GENERAL ENDING BALANCE	5,545,996	4,544,996	4,294,996	(250,000)	(5.50)	4,294,996
<u>Educational and General Expenditures by Function</u>						
Instruction	1,946,300	2,137,726	2,417,698	279,972	13.10	
Research	6,449,026	7,688,417	8,637,584	949,167	12.35	
Public Service	21,397,479	3,000,000	3,000,000	0	0.00	
Academic Support	1,404,359	1,899,588	1,975,598	76,010	4.00	
Student Services	33,769	70,055	71,899	1,844	2.63	
Institutional Support	3,038,238	3,819,623	4,192,000	372,377	9.75	
Operation & Maintenance of Physical Plant	2,643,505	3,305,791	10,070,098	6,764,307	204.62	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	36,912,676	21,921,200	30,364,877	8,443,677	38.52	22,142,280
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	6,862,910	7,410,211	8,044,518	634,307	8.56	

MARINE ENVIRONMENTAL SCIENCES CONSORTIUM/DAUPHIN ISLAND SEA LAB

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Employee Benefits	1,961,001	2,240,156	2,586,429	346,273	15.46	
Supplies and Expenses	27,604,843	10,738,833	11,333,930	595,097	5.54	
Equipment and Other Capital Assets	483,922	1,532,000	8,400,000	6,868,000	448.30	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	36,912,676	21,921,200	30,364,877	8,443,677	38.52	22,142,280
<u>Auxiliary Enterprises</u>						
Auxiliary Beginning Balance	227,000	123	43,123	43,000	34,959.35	43,123
<u>Auxiliary Revenues</u>						
Sales and Services	2,441,487	2,468,000	2,650,000	182,000	7.37	
TOTAL AUXILIARY REVENUES	2,441,487	2,468,000	2,650,000	182,000	7.37	2,650,000
TOTAL AVAILABLE AUXILIARY	2,668,487	2,468,123	2,693,123	225,000	9.12	2,693,123
<u>Auxiliary Expenditures:</u>						
Salaries and Wages	1,144,506	1,141,824	1,198,915	57,091	5.00	
Employee Benefits	305,869	322,816	443,599	120,783	37.42	
Supplies and Expenses	1,114,806	960,360	1,008,378	48,018	5.00	
Equipment and Other Capital Assets	103,183	0	0	0	.....
TOTAL AUXILIARY ENTERPRISES EXPENDITURES	2,668,364	2,425,000	2,650,892	225,892	9.32	2,650,892
TOTAL AUXILIARY EXPENDITURES AND TRANSFERS	2,668,364	2,425,000	2,650,892	225,892	9.32	2,650,892
TOTAL AUXILIARY ENDING BALANCE	123	43,123	42,231	(892)	(2.07)	42,231
<u>PERSONNEL</u>						
Educational and General	101.00	105.00	109.00	4.00	3.81	
Auxiliary Enterprises	21.00	21.00	21.00	0.00	0.00	
TOTAL PERSONNEL	122.00	126.00	130.00	4.00	3.17	
<u>UNRESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	313,534	5,545,996	4,544,996	(1,001,000)	(18.05)	
<u>REVENUES</u>						
Education Trust Fund:						
Operations & Maintenance	6,000,000	6,000,000	14,437,597	8,437,597	140.63	
Mobile Bay Natural Estuary Program	125,000	125,000	137,500	12,500	10.00	
Mississippi - Alabama Sea Grant	125,000	125,000	137,500	12,500	10.00	
Education Trust Fund - Supplemental Appropriation	4,000,000	0	0	0	.....
Tuition and Fees	1,622,700	1,631,500	1,827,280	195,780	12.00	
Other Sources - Indirect Costs	1,415,964	1,535,000	1,550,000	15,000	0.98	

MARINE ENVIRONMENTAL SCIENCES CONSORTIUM/DAUPHIN ISLAND SEA LAB

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Other Sources - Interest/Investment Income	562,511	500,000	500,000	0	0.00	
Other Sources - Educational Sales and Service	121,933	56,700	100,000	43,300	76.37	
Other Sources - Miscellaneous	279,611	297,000	375,000	78,000	26.26	
TOTAL REVENUES	14,252,719	10,270,200	19,064,877	8,794,677	85.63	
TOTAL AVAILABLE	14,566,253	15,816,196	23,609,873	7,793,677	49.28	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	9,020,257	11,271,200	19,314,877	8,043,677	71.36	
EDUCATIONAL AND GENERAL TRANSFERS (NET)	0	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	9,020,257	11,271,200	19,314,877	8,043,677	71.36	
EDUCATIONAL AND GENERAL ENDING BALANCE	5,545,996	4,544,996	4,294,996	(250,000)	(5.50)	
<u>Educational and General Expenditures by Function</u>						
Instruction	1,588,714	1,837,726	2,117,698	279,972	15.23	
Research	558,877	338,417	887,584	549,167	162.28	
Academic Support	1,404,359	1,899,588	1,975,598	76,010	4.00	
Student Services	33,769	70,055	71,899	1,844	2.63	
Institutional Support	3,038,238	3,819,623	4,192,000	372,377	9.75	
Operation & Maintenance of Physical Plant	2,396,300	3,305,791	10,070,098	6,764,307	204.62	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	9,020,257	11,271,200	19,314,877	8,043,677	71.36	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	4,205,873	4,620,322	5,040,135	419,813	9.09	
Employee Benefits	1,313,236	1,542,684	1,845,042	302,358	19.60	
Supplies and Expenses	3,377,746	3,701,194	4,154,700	453,506	12.25	
Equipment and Other Capital Assets	123,402	1,407,000	8,275,000	6,868,000	488.13	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	9,020,257	11,271,200	19,314,877	8,043,677	71.36	
<u>PERSONNEL</u>						
Educational and General	63.00	67.00	70.00	3.00	4.48	
Auxiliary Enterprises	21.00	21.00	21.00	0.00	0.00	
TOTAL PERSONNEL	84.00	88.00	91.00	3.00	3.41	
<u>RESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	0	0	0	0	.....

MARINE ENVIRONMENTAL SCIENCES CONSORTIUM/DAUPHIN ISLAND SEA LAB

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>REVENUES</u>						
Local Funds	582,600	550,000	575,000	25,000	4.55	
State Grants	646,975	750,000	725,000	(25,000)	(3.33)	
Federal Funds	5,401,232	6,450,000	6,750,000	300,000	4.65	
Other Sources - Non-Governmental Grants	21,261,612	2,900,000	3,000,000	100,000	3.45	
TOTAL REVENUES	27,892,419	10,650,000	11,050,000	400,000	3.76	
TOTAL AVAILABLE	27,892,419	10,650,000	11,050,000	400,000	3.76	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	27,892,419	10,650,000	11,050,000	400,000	3.76	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>	0	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	27,892,419	10,650,000	11,050,000	400,000	3.76	
EDUCATIONAL AND GENERAL ENDING BALANCE	0	0	0	0	.....
<u>Educational and General Expenditures by Function</u>						
Instruction	357,586	300,000	300,000	0	0.00	
Research	5,890,149	7,350,000	7,750,000	400,000	5.44	
Public Services	21,397,479	3,000,000	3,000,000	0	0.00	
Operation and Maintenance of Physical Plant	247,205	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	27,892,419	10,650,000	11,050,000	400,000	3.76	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	2,657,037	2,789,889	3,004,383	214,494	7.69	
Employee Benefits	647,765	697,472	741,387	43,915	6.30	
Supplies and Expenses	24,227,097	7,037,639	7,179,230	141,591	2.01	
Equipment and Other Capital Assets	360,520	125,000	125,000	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	27,892,419	10,650,000	11,050,000	400,000	3.76	
<u>PERSONNEL</u>						
Educational and General	38.00	38.00	39.00	1.00	2.63	

MARRIAGE AND FAMILY THERAPY BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	95,707	102,444	102,444	0	0.00	102,444
RECEIPTS:						
State Funds:						
License and Examination Fees	95,225	100,000	100,000	0	0.00	100,000
TOTAL RECEIPTS	95,225	100,000	100,000	0	0.00	100,000
TOTAL AVAILABLE	190,932	202,444	202,444	0	0.00	202,444
LESS: EXPENDITURES	88,488	100,000	100,000	0	0.00	100,000
Balance Unencumbered	102,444	102,444	102,444	0	0.00	102,444

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Marriage and Family Therapy Function	88,488	100,000	100,000	0	0.00	
TOTAL	88,488	100,000	100,000	0	0.00	
TOTAL EXPENDITURES	88,488	100,000	100,000	0	0.00	100,000

MARRIAGE AND FAMILY THERAPY BOARD SUMMARY

Travel - In-State	4,867	5,000	5,000	0	0.00	
Travel - Out-of-State	3,500	4,000	4,000	0	0.00	
Rentals and Leases	1,753	2,000	2,000	0	0.00	
Utilities and Communication	2,756	3,000	3,000	0	0.00	
Professional Fees and Services	73,652	84,000	84,000	0	0.00	
Supplies/Materials/Operating Expenses	1,960	2,000	2,000	0	0.00	
TOTAL EXPENDITURES	88,488	100,000	100,000	0	0.00	100,000
Total Number of Employees	0.00	0.00	0.00	0.00	.....

SOURCE OF FUNDS:

Marriage and Family Therapy Board Fund	88,488	100,000	100,000	0	0.00	100,000
Total Funds	88,488	100,000	100,000	0	0.00	100,000

AGENCY DESCRIPTION: Screens, tests, and certifies marriage therapists for their knowledge and ability to counsel patients in marriage and family counseling in compliance with local, state and national requirements.

ALABAMA MASSAGE THERAPY LICENSING BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	68,965	5,469	5,469	0	0.00	5,469
RECEIPTS:						
State Funds:						
License and Examination Fees	244,185	425,000	425,000	0	0.00	425,000
TOTAL RECEIPTS	244,185	425,000	425,000	0	0.00	425,000
TOTAL AVAILABLE	313,150	430,469	430,469	0	0.00	430,469
LESS: EXPENDITURES	307,681	425,000	425,000	0	0.00	425,000
Balance Unencumbered	5,469	5,469	5,469	0	0.00	5,469

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Message Therapy Licensing Board Function	307,681	425,000	425,000	0	0.00	
TOTAL	307,681	425,000	425,000	0	0.00	
TOTAL EXPENDITURES	307,681	425,000	425,000	0	0.00	425,000

ALABAMA BOARD OF MASSAGE THERAPY SUMMARY

Personnel Costs	75,351	267,970	215,169	(52,801)	(19.70)	
Employee Benefits	8,614	109,430	99,451	(9,979)	(9.12)	
Travel - In-State	24,687	800	4,000	3,200	400.00	
Travel - Out-of-State	0	0	4,000	4,000	.....
Repairs and Maintenance	200	800	1,200	400	50.00	
Rentals and Leases	596	24,000	38,000	14,000	58.33	
Utilities and Communication	5,094	800	6,800	6,000	750.00	
Professional Fees and Services	159,455	12,800	38,000	25,200	196.88	
Supplies/Materials/Operating Expenses	19,060	4,400	6,380	1,980	45.00	
Transportation Equipment Operations	0	3,000	4,000	1,000	33.33	
Other Equipment Purchases	14,624	1,000	8,000	7,000	700.00	
TOTAL EXPENDITURES	307,681	425,000	425,000	0	0.00	425,000
Total Number of Employees	1.00	1.00	1.00	0.00	0.00	

SOURCE OF FUNDS:

Alabama Massage Therapy Licensing Fund	307,681	425,000	425,000	0	0.00	425,000
Total Funds	307,681	425,000	425,000	0	0.00	425,000

AGENCY DESCRIPTION: Administers the licensing and regulation of massage therapists in Alabama.

ALABAMA SCHOOL OF MATHEMATICS AND SCIENCE

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	35,281	1,625,249	284,234	(1,341,015)	(82.51)	284,234
RECEIPTS:						
State Funds:						
Special Revenue	2,156,683	1,412,500	885,000	(527,500)	(37.35)	885,000
Student Auxiliary	473,344	484,000	494,000	10,000	2.07	494,000
National Board of Professional Teaching						
Standards - Reimbursements	0	12,000	12,000	0	0.00	12,000
Education Trust Fund	10,433,194	11,520,100	12,296,306	776,206	6.74	12,220,100
Education Trust Fund- Reversion Reappropriated	6,579,870	2,099,854	0	(2,099,854)	(100.00)	0
Education Trust Fund- Supplemental Appropriation	650,000	0	0	0	.....	0
ETF Advancement & Technology Fund	248,953	0	0	0	.....	0
State General Fund - Departmental Emergency Fund	1,429,850	0	0	0	.....	0
TOTAL RECEIPTS	21,971,894	15,528,454	13,687,306	(1,841,148)	(11.86)	13,611,100
TOTAL AVAILABLE	22,007,175	17,153,703	13,971,540	(3,182,163)	(18.55)	13,895,334
LESS: EXPENDITURES	18,282,072	16,869,469	13,687,306	(3,182,163)	(18.86)	13,611,100
REVERSION TO EDUCATION TRUST FUND	2,099,854	0	0	0	.....	0
Balance Unencumbered	1,625,249	284,234	284,234	0	0.00	284,234
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
FINANCIAL ASSISTANCE PROGRAM						
Other Financial Assistance Function	18,282,072	16,869,469	13,687,306	(3,182,163)	(18.86)	
TOTAL	18,282,072	16,869,469	13,687,306	(3,182,163)	(18.86)	
TOTAL EXPENDITURES	18,282,072	16,869,469	13,687,306	(3,182,163)	(18.86)	13,611,100
ALABAMA SCHOOL OF MATHEMATICS AND SCIENCE SUMMARY						
Personnel Costs	4,262,290	4,755,500	4,910,500	155,000	3.26	
Employee Benefits	1,412,898	1,630,000	1,842,000	212,000	13.01	
Travel - In-State	17,299	19,500	38,000	18,500	94.87	
Travel - Out-of-State	30,422	37,000	44,000	7,000	18.92	
Repairs and Maintenance	7,018,041	3,593,015	792,000	(2,801,015)	(77.96)	
Rentals and Leases	2,403,630	2,777,516	3,037,092	259,576	9.35	
Utilities and Communication	567,107	830,000	679,500	(150,500)	(18.13)	
Professional Fees and Services	1,568,725	1,692,084	1,481,214	(210,870)	(12.46)	
Supplies/Materials/Operating Expenses	568,140	1,127,000	757,000	(370,000)	(32.83)	
Transportation Equipment Purchases	51,995	0	0	0	.....
Other Equipment Purchases	381,525	407,854	106,000	(301,854)	(74.01)	
TOTAL EXPENDITURES	18,282,072	16,869,469	13,687,306	(3,182,163)	(18.86)	13,611,100
Total Number of Employees	100.00	105.00	108.00	3.00	2.86	
SOURCE OF FUNDS:						
Education Trust Fund	15,563,210	13,619,954	12,296,306	(1,323,648)	(9.72)	12,220,100
State General Fund	88,835	1,341,015	0	(1,341,015)	(100.00)	0
National Board of Professional Teaching						
Standards - Reimbursements	0	12,000	12,000	0	0.00	12,000

ALABAMA SCHOOL OF MATHEMATICS AND SCIENCE

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Special Revenue	2,156,683	1,412,500	885,000	(527,500)	(37.35)	885,000
Student Auxiliary	473,344	484,000	494,000	10,000	2.07	494,000
Total Funds	18,282,072	16,869,469	13,687,306	(3,182,163)	(18.86)	13,611,100

AGENCY DESCRIPTION: Prepares educational opportunities for students and teachers designed to increase interest in the areas of mathematics and science. Serves high school students who are talented in both mathematics and science by providing a challenging and intellectually stimulating education. Provides educational services to other schools, business community members, and non-profit organizations (e.g. YMCA). Presents summer programs for elementary students and students in grades 7-10 from throughout Alabama.

ALABAMA MEDICAID AGENCY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	545,404,227	363,723,130	147,117,619	(216,605,511)	(59.55)	147,117,619
Balance Committed for Recipient Benefits and Federal Revenue Reserve	88,000,000	100,000,000	100,000,000	0	0.00	100,000,000
RECEIPTS:						
Federal and Local Funds:						
Federal Stimulus Funds - HIE	328,766	0	0	0	.....	0
Federal and Local Funds	6,349,073,670	6,597,500,811	6,684,860,470	87,359,659	1.32	6,684,860,470
Federal Drug Rebates	459,021,526	483,845,262	511,397,341	27,552,079	5.69	511,397,341
PMS Refunds/ HCBS Fund	11,646,795	0	0	0	.....	0
State Funds:						
State General Fund	862,999,999	955,138,325	1,184,000,000	228,861,675	23.96	1,184,000,000
State General Fund - COLA	292,000	321,000	0	(321,000)	(100.00)	0
State General Fund - SEIB Increase	113,928	69,552	0	(69,552)	(100.00)	0
Alabama Health Care Trust Fund	448,521,024	460,446,720	460,446,720	0	0.00	460,446,720
Medicaid Trust Fund - Children First Trust Fund - Transfer	1,686,357	1,643,289	1,643,289	0	0.00	1,551,236
Medicaid Trust Fund - 21st Century Fund - Transfer	29,002,213	30,103,496	30,103,496	0	0.00	24,836,383
Certified Public Expenditures (CPE) /						
Disproportionate Share	3,964,016	3,498,816	3,498,816	0	0.00	3,498,816
Children's Rehabilitation Services - Transfer	10,062,134	14,471,134	14,578,924	107,790	0.74	14,578,924
Court Ordered Settlements	359,201	359,646	359,646	0	0.00	359,646
Department of Human Resources - Transfer	23,797,867	29,960,563	30,192,216	231,653	0.77	30,192,216
Department of Mental Health - Transfer	189,442,101	228,052,627	229,775,773	1,723,146	0.76	229,775,773
Department of Public Health - Transfer	28,189,083	36,746,678	36,969,823	223,145	0.61	36,969,823
Department of Senior Services - Transfer	29,877,987	26,946,630	27,620,296	673,666	2.50	27,620,296
Department of Youth Services - Transfer	3,368,159	4,164,320	4,196,518	32,198	0.77	4,196,518
Departmental Receipts	15,925,471	40,663,235	24,902,372	(15,760,863)	(38.76)	24,902,372
State Drug Rebates	145,685,748	157,144,448	168,051,752	10,907,304	6.94	168,051,752
Intergovernmental Transfers	547,883,925	518,364,467	525,648,032	7,283,565	1.41	525,648,032
Public Schools Transfer	51,241,951	51,344,636	51,787,598	442,962	0.86	51,787,598
Department of Early Childhood Education - Transfer	771,468	0	0	0	.....	0
TOTAL RECEIPTS	9,213,255,389	9,640,785,655	9,990,033,082	349,247,427	3.62	9,984,673,916
TOTAL AVAILABLE	9,846,659,616	10,104,508,785	10,237,150,701	132,641,916	1.31	10,231,791,535
LESS: EXPENDITURES	9,382,936,486	9,857,391,166	10,043,510,121	186,118,955	1.89	10,138,150,955
Balance Committed for Recipient Benefits and Federal Revenue Reserve	88,000,000	100,000,000	100,000,000	0	0.00	100,000,000
Balance Unencumbered	375,723,130	147,117,619	93,640,580	(53,477,039)	(36.35)	93,640,580

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

MEDICAL ASSISTANCE THROUGH MEDICAID PROGRAM

Nursing Home Care Function	1,242,792,158	1,341,894,221	1,409,075,022	67,180,801	5.01
Hospital Care Function	3,313,044,144	3,227,971,697	3,253,935,042	25,963,345	0.80
Physician Care Function	897,568,183	880,346,599	883,325,767	2,979,168	0.34
Pharmaceutical Function	1,112,552,859	1,180,749,515	1,245,129,883	64,380,368	5.45
Health Support Function	376,415,438	454,438,282	405,742,837	(48,695,445)	(10.72)
Alternative Care Function	508,858,479	530,653,582	542,853,582	12,200,000	2.30

ALABAMA MEDICAID AGENCY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Administrative Cost Function	318,950,400	400,493,470	406,994,538	6,501,068	1.62	
Mental Health - Facilities Function	2,768,909	3,000,000	3,300,000	300,000	10.00	
Mental Health - Waivers Function	523,868,617	523,868,617	523,868,617	0	0.00	
Medicaid - CHIP Function	228,336,800	258,293,577	275,201,192	16,907,615	6.55	
Alabama Coordinated Health Networks Function	47,851,533	60,353,119	66,682,232	6,329,113	10.49	
Integrated Care Network Function	55,932,687	56,932,687	56,932,687	0	0.00	
Mental Health - Other Function	130,789,103	257,230,255	257,230,255	0	0.00	
Health Insurance Premiums Function	589,321,532	638,045,841	669,847,479	31,801,638	4.98	
Family Planning Function	33,885,644	43,119,704	43,390,988	271,284	0.63	
TOTAL	9,382,936,486	9,857,391,166	10,043,510,121	186,118,955	1.89	
TOTAL EXPENDITURES	9,382,936,486	9,857,391,166	10,043,510,121	186,118,955	1.89	10,138,150,955

ALABAMA MEDICAID AGENCY SUMMARY

Personnel Costs	40,576,503	49,001,179	50,703,745	1,702,566	3.47	
Employee Benefits	16,414,440	20,109,942	21,482,226	1,372,284	6.82	
Travel - In-State	178,229	228,980	232,619	3,639	1.59	
Travel - Out-of-State	101,465	144,122	150,122	6,000	4.16	
Repairs and Maintenance	26,878	70,460	70,460	0	0.00	
Rentals and Leases	5,464,514	10,392,278	5,888,638	(4,503,640)	(43.34)	
Utilities and Communication	5,022,382	5,348,604	5,348,604	0	0.00	
Professional Fees and Services	84,848,377	139,939,004	142,825,496	2,886,492	2.06	
Supplies/Materials/Operating Expenses	12,235,131	15,023,874	18,945,202	3,921,328	26.10	
Transportation Equipment Operations	26,176	31,629	31,629	0	0.00	
Grants and Benefits	9,217,789,747	9,615,736,073	9,795,763,859	180,027,786	1.87	
Transportation Equipment Purchases	0	100,000	100,000	0	0.00	
Other Equipment Purchases	252,644	1,265,021	1,967,521	702,500	55.53	
TOTAL EXPENDITURES	9,382,936,486	9,857,391,166	10,043,510,121	186,118,955	1.89	10,138,150,955
Total Number of Employees	612.25	695.00	695.00	0.00	0.00	

SOURCE OF FUNDS:

State General Fund	873,643,271	955,528,877	1,184,000,000	228,471,123	23.91	1,184,000,000
Medicaid Trust Fund - Children First Trust Fund - Transfer	1,686,357	1,643,289	1,643,289	0	0.00	1,551,236
Unencumbered Balance	0	216,605,511	53,477,039	(163,128,472)	(75.31)	53,477,039
Medicaid Trust Fund - 21st Century Fund - Transfer	29,002,213	30,103,496	30,103,496	0	0.00	24,836,383
Alabama Medicaid Fund	8,024,253,663	8,193,063,273	8,313,839,577	120,776,304	1.47	8,313,839,577
Alabama Health Care Trust Fund	454,350,982	460,446,720	460,446,720	0	0.00	460,446,720
Medicaid Emergency Reserve Fund	0	0	0	0	.....	100,000,000
Total Funds	9,382,936,486	9,857,391,166	10,043,510,121	186,118,955	1.89	10,138,150,955

AGENCY DESCRIPTION: General Administration: Contains all administrative costs associated with operations of the programs.
 Nursing Home Care: Provides recuperative and rehabilitative care to persons not medically capable of maintaining themselves or being cared for in the home environment.
 Hospital Care: Provides service in general hospitals for in-patient and out-patient care, treatment at ambulatory surgical centers, rural health clinics, federally qualified health centers and family planning clinics.
 Physician Care: Provides payment for physician services.
 Pharmaceutical: Provides drugs for the treatment of illness as prescribed by a physician.
 Health Support: Provides service on referral basis for dental, hearing, eyeglasses, lab and x-ray.
 Alternative Care: Provides home health care, durable medical equipment, and waived services to eligible recipients.
 Mental Health Programs: Provides intermediate care nursing home services and day care service to patients who are mentally retarded or who are mentally ill.
 Health Insurance: Provides payment for Part A and Part B Medicare buy-ins, QMB and catastrophic insurance; provides for payment of Medicare Part A and Part B deductible and co-insurance; provides for a managed care and case management program that was instituted in FY 1998.
 Family Planning: Provides medical treatment and counseling for Medicaid eligibles for family planning.

ALABAMA MEDICAL CANNABIS COMMISSION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	1,376,647	1,877,892	1,877,892	0	0.00	1,877,892
RECEIPTS:						
State Funds:						
State General Fund	2,525,047	2,500,000	1,500,000	(1,000,000)	(40.00)	1,500,000
State General Fund - Reversion Reappropriated	3,809,303	2,767,593	0	(2,767,593)	(100.00)	0
State General Fund - COLA	20,719	22,993	0	(22,993)	(100.00)	0
State General Fund - SEIB Increase	3,948	2,352	0	(2,352)	(100.00)	0
State General Fund - Inflationary Increase	37,284	149,369	0	(149,369)	(100.00)	0
Medical Cannabis Commission Fund	873,379	1,500,000	1,500,000	0	0.00	1,500,000
TOTAL RECEIPTS	7,269,680	6,942,307	3,000,000	(3,942,307)	(56.79)	3,000,000
TOTAL AVAILABLE	8,646,327	8,820,199	4,877,892	(3,942,307)	(44.70)	4,877,892
LESS: EXPENDITURES	4,000,842	6,942,307	3,000,000	(3,942,307)	(56.79)	3,000,000
REVERSION TO STATE GENERAL FUND	2,767,593	0	0	0	.....	0
Balance Unencumbered	1,877,892	1,877,892	1,877,892	0	0.00	1,877,892
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM						
Medical Cannabis Licensing and Regulatory Function	4,000,842	6,942,307	3,000,000	(3,942,307)	(56.79)	
TOTAL	4,000,842	6,942,307	3,000,000	(3,942,307)	(56.79)	
TOTAL EXPENDITURES	4,000,842	6,942,307	3,000,000	(3,942,307)	(56.79)	3,000,000
ALABAMA BOARD OF MEDICAL CANNABIS COMMISSION SUMMARY						
Personnel Costs	1,002,236	1,466,602	1,466,602	0	0.00	
Employee Benefits	295,880	482,456	482,456	0	0.00	
Travel - In-State	15,539	50,000	50,000	0	0.00	
Travel - Out-of-State	104	54,000	54,000	0	0.00	
Repairs and Maintenance	9,132	15,000	15,000	0	0.00	
Rentals and Leases	174,253	180,000	185,000	5,000	2.78	
Utilities and Communication	11,096	15,000	15,000	0	0.00	
Professional Fees and Services	2,393,680	4,556,749	619,442	(3,937,307)	(86.41)	
Supplies/Materials/Operating Expenses	19,083	20,000	20,000	0	0.00	
Transportation Equipment Operations	3,128	7,500	7,500	0	0.00	
Transportation Equipment Purchases	75,384	50,000	40,000	(10,000)	(20.00)	
Other Equipment Purchases	1,327	45,000	45,000	0	0.00	
TOTAL EXPENDITURES	4,000,842	6,942,307	3,000,000	(3,942,307)	(56.79)	3,000,000
Total Number of Employees	7.00	7.00	7.00	0.00	0.00	
SOURCE OF FUNDS:						
State General Fund	3,628,708	5,442,307	1,500,000	(3,942,307)	(72.44)	1,500,000
Medical Cannabis Commission Fund	372,134	1,500,000	1,500,000	0	0.00	1,500,000
Total Funds	4,000,842	6,942,307	3,000,000	(3,942,307)	(56.79)	3,000,000

AGENCY DESCRIPTION: The 14-member commission is a new agency directed to: (1) license and regulate cultivators, processors, secure transporters, testing laboratories, dispensaries, and/or integrated facilities of medical cannabis products and (2) develop and maintain a patient and patient-caregiver registry for qualified individuals.

BOARD OF MEDICAL SCHOLARSHIP AWARDS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	0	0	0	0	.....	0
RECEIPTS:						
State Funds:						
Medical Scholarship Awards	0	400,000	1,000,000	600,000	150.00	1,000,000
Education Trust Fund	2,440,014	2,440,014	2,800,000	359,986	14.75	2,440,014
TOTAL RECEIPTS	2,440,014	2,840,014	3,800,000	959,986	33.80	3,440,014
TOTAL AVAILABLE	2,440,014	2,840,014	3,800,000	959,986	33.80	3,440,014
LESS: EXPENDITURES	2,440,006	2,840,014	3,800,000	959,986	33.80	3,440,014
REVERSION TO EDUCATION TRUST FUND	8	0	0	0	.....	0
Balance Unencumbered	0	0	0	0	.....	0

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

SUPPORT OF OTHER EDUCATION ACTIVITIES PROGRAM

Scholarships and Fellowships Function	1,946,705	2,340,014	3,300,000	959,986	41.02	
Physician Assistant Function	493,301	500,000	500,000	0	0.00	
TOTAL	2,440,006	2,840,014	3,800,000	959,986	33.80	
TOTAL EXPENDITURES	2,440,006	2,840,014	3,800,000	959,986	33.80	3,440,014

BOARD OF MEDICAL SCHOLARSHIP AWARDS SUMMARY

Personnel Costs	91,409	93,222	93,322	100	0.11	
Employee Benefits	33,919	34,350	35,981	1,631	4.75	
Travel - In-State	1,198	1,198	1,198	0	0.00	
Rentals and Leases	14,930	11,703	14,930	3,227	27.57	
Utilities and Communication	3,945	3,200	3,945	745	23.28	
Professional Fees and Services	21,322	18,902	21,322	2,420	12.80	
Supplies/Materials/Operating Expenses	4,392	4,000	4,392	392	9.80	
Transportation Equipment Operations	1,385	1,385	1,385	0	0.00	
Grants and Benefits	2,267,189	2,672,054	3,623,525	951,471	35.61	
Other Equipment Purchases	317	0	0	0	.....
TOTAL EXPENDITURES	2,440,006	2,840,014	3,800,000	959,986	33.80	3,440,014
Total Number of Employees	1.00	1.00	1.00	0.00	0.00	

SOURCE OF FUNDS:

Education Trust Fund	2,440,006	2,440,014	2,800,000	359,986	14.75	2,440,014
Medical Scholarship Awards	0	400,000	1,000,000	600,000	150.00	1,000,000
Total Funds	2,440,006	2,840,014	3,800,000	959,986	33.80	3,440,014

AGENCY DESCRIPTION: Finances the medical education of students in Alabama in exchange for an agreement to practice in the state of Alabama.

DEPARTMENT OF MENTAL HEALTH

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	168,314,767	140,712,685	112,752,383	(27,960,302)	(19.87)	112,752,383
RECEIPTS:						
Federal and Local Funds:						
Alabama Behavior Analyst Licensing Board	86,770	40,000	40,000	0	0.00	40,000
Opioid Abatement Fund	20,510,000	0	0	0	.....	0
Federal and Local Funds	823,977,650	832,691,797	871,429,281	38,737,484	4.65	871,429,281
State Funds:						
State General Fund - Transfer	211,441,459	237,965,500	308,354,496	70,388,996	29.58	248,162,669
State General Fund - Transfer - Supplemental						
Appropriation	6,425,000	0	0	0	.....	0
State General Fund - Transfer - COLA	397,591	404,839	0	(404,839)	(100.00)	0
State General Fund - Transfer - Inflationary Increase	1,986,417	1,278,667	0	(1,278,667)	(100.00)	0
State General Fund - Transfer - SEIB Increase	75,888	113,663	0	(113,663)	(100.00)	0
Education Trust Fund - Transfer	52,559,278	53,490,520	56,490,520	3,000,000	5.61	54,490,520
Education Trust Fund - Transfer - Alabama Interagency						
Autism Coordinating Council	438,900	438,900	438,900	0	0.00	438,900
Education Trust Fund - Transfer - ARC Programs	4,282,409	4,282,409	4,282,409	0	0.00	4,282,409
Education Trust Fund - Transfer - Developmental						
Disability Nurse Delegation Program	800,000	800,000	1,400,000	600,000	75.00	800,000
Education Trust Fund - Transfer - Camp ASCCA	440,000	465,000	465,000	0	0.00	465,000
Education Trust Fund - Transfer - Eagles Wings	525,000	550,000	550,000	0	0.00	550,000
Education Trust Fund - Transfer - Rainbow Omega	525,000	550,000	550,000	0	0.00	550,000
Education Trust Fund - Transfer - Residential Habilitation	960,000	960,000	960,000	0	0.00	960,000
Education Trust Fund - Transfer - School Based Mental						
Health Services Collaboration	4,500,000	4,500,000	5,500,000	1,000,000	22.22	5,500,000
Education Trust Fund - Transfer - Emotional Disturbances						
and Autism in Children	4,750,000	4,750,000	4,750,000	0	0.00	4,750,000
Education Trust Fund - Transfer - Community Provider						
Rates	6,500,000	8,250,000	8,250,000	0	0.00	8,250,000
Education Trust Fund - Transfer - ARC of Southwest						
Alabama	34,907	34,907	34,907	0	0.00	34,907
Education Trust Fund - Transfer - Behavioral Therapy,						
Counseling, and related Occupational Therapy and						
Speech and Language Therapy Services	650,000	0	0	0	.....	0
Departmental Receipts Fund	1,500,000	1,495,357	1,495,357	0	0.00	1,495,357
Special Mental Health Trust Fund	238,155,261	235,504,491	236,364,491	860,000	0.37	236,364,491
Children First Trust Fund	2,409,083	2,142,457	2,142,457	0	0.00	2,142,457
Indigent Offenders Treatment Fund	81,195	115,000	115,000	0	0.00	115,000
Cigarette Tax	4,204,860	5,021,278	5,018,178	(3,100)	(0.06)	5,018,178
Other Income	13,785,269	17,509,905	8,082,245	(9,427,660)	(53.84)	8,082,245
TOTAL RECEIPTS	1,402,001,937	1,413,354,690	1,516,713,241	103,358,551	7.31	1,453,921,414
TOTAL AVAILABLE	1,570,316,704	1,554,067,375	1,629,465,624	75,398,249	4.85	1,566,673,797
LESS: EXPENDITURES	1,429,604,019	1,441,314,992	1,516,713,241	75,398,249	5.23	1,453,921,414
Balance Unencumbered	140,712,685	112,752,383	112,752,383	0	0.00	112,752,383

DEPARTMENT OF MENTAL HEALTH

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
HEALTHCARE PROGRAM						
American Rescue Plan Act Function	15,264,932	1,514,799	0	(1,514,799)	(100.00)	
TOTAL	15,264,932	1,514,799	0	(1,514,799)	(100.00)	
INSTITUTIONAL TREATMENT AND CARE OF MENTALLY ILL PROGRAM						
Patient Treatment and Care of Mentally Ill Function	114,227,483	127,071,875	130,129,180	3,057,305	2.41	
Finance Bureau Function	1,934	0	0	0	.....
Community Services/Mental Illness Function	400,099,783	394,478,677	446,499,548	52,020,871	13.19	
Opioid Settlement Function	0	7,000,000	0	(7,000,000)	(100.00)	
Central Administration Function	148	0	0	0	.....
TOTAL	514,329,348	528,550,552	576,628,728	48,078,176	9.10	
INSTITUTIONAL TREATMENT AND CARE OF INTELLECTUALLY DISABLED PROGRAM						
ARC/Community Based Programs Function	4,410,782	4,282,409	4,282,409	0	0.00	
Community Services/Intellectually Disabled Function	722,834,401	688,135,871	744,361,791	56,225,920	8.17	
Individual and Family Support Function	650,000	650,000	650,000	0	0.00	
TOTAL	727,895,183	693,068,280	749,294,200	56,225,920	8.11	
ADMINISTRATIVE SERVICES PROGRAM						
Community Services/Intellectually Disabled Function	140	0	0	0	.....
Mental Illness Administration Function	7,157,568	6,995,347	6,995,347	0	0.00	
Intellectual Disabilities Administration Function	6,387,675	6,347,943	6,760,552	412,609	6.50	
Substance Abuse Administration Function	4,956,872	6,009,292	6,152,402	143,110	2.38	
ARC/Community Based Programs Function	9,472	0	0	0	.....
Agency Administration Function	3,492,034	4,463,394	4,547,899	84,505	1.89	
Central Administration Function	11,893,896	16,648,373	15,784,839	(863,534)	(5.19)	
TOTAL	33,897,657	40,464,349	40,241,039	(223,310)	(0.55)	
SUBSTANCE ABUSE PROGRAM						
Community Services/Substance Abuse Function	104,543,020	117,827,705	122,687,876	4,860,171	4.12	
Opioid Settlement Function	2,654,597	19,360,503	0	(19,360,503)	(100.00)	
TOTAL	107,197,617	137,188,208	122,687,876	(14,500,332)	(10.57)	
SPECIAL SERVICES PROGRAM						
Children's First Program Function	2,142,456	2,142,457	2,142,457	0	0.00	
Mental Illness Administration Function	160	0	0	0	.....
Special Services Function	28,876,666	38,386,347	25,718,941	(12,667,406)	(33.00)	
TOTAL	31,019,282	40,528,804	27,861,398	(12,667,406)	(31.26)	
TOTAL EXPENDITURES	1,429,604,019	1,441,314,992	1,516,713,241	75,398,249	(31.26)	1,453,921,414

DEPARTMENT OF MENTAL HEALTH SUMMARY

Personnel Costs	77,453,787	98,481,488	100,288,831	1,807,343	1.84
Employee Benefits	31,239,223	38,542,135	39,669,179	1,127,044	2.92
Travel - In-State	316,966	452,408	393,986	(58,422)	(12.91)
Travel - Out-of-State	145,336	253,360	197,260	(56,100)	(22.14)
Repairs and Maintenance	229,834	340,650	338,649	(2,001)	(0.59)
Rentals and Leases	5,733,231	5,610,772	5,825,707	214,935	3.83

DEPARTMENT OF MENTAL HEALTH

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Utilities and Communication	2,260,949	3,671,415	3,055,705	(615,710)	(16.77)	
Professional Fees and Services	59,048,154	34,536,186	36,907,444	2,371,258	6.87	
Supplies/Materials/Operating Expenses	14,110,257	11,125,285	11,240,794	115,509	1.04	
Transportation Equipment Operations	323,943	375,895	365,652	(10,243)	(2.72)	
Grants and Benefits	1,237,655,826	1,246,884,901	1,317,478,419	70,593,518	5.66	
Transportation Equipment Purchases	0	8,300	2,000	(6,300)	(75.90)	
Other Equipment Purchases	1,086,513	1,032,197	949,615	(82,582)	(8.00)	
TOTAL EXPENDITURES	1,429,604,019	1,441,314,992	1,516,713,241	75,398,249	5.23	1,453,921,414
Total Number of Employees	1,568.72	1,592.26	1,523.84	(68.42)	(4.30)	
SOURCE OF FUNDS:						
State General Fund - Transfer	220,326,355	239,762,669	308,354,496	68,591,827	28.61	248,162,669
Education Trust Fund - Transfer	76,965,494	79,071,736	83,671,736	4,600,000	5.82	81,071,736
Federal and Local Funds	863,979,805	832,691,797	871,429,281	38,737,484	4.65	871,429,281
Cigarette Tax	4,204,860	5,021,278	5,018,178	(3,100)	(0.06)	5,018,178
Special Mental Health Trust Fund	235,122,161	235,504,491	236,364,491	860,000	0.37	236,364,491
Other Income	7,332,456	17,509,905	8,082,245	(9,427,660)	(53.84)	8,082,245
Indigent Offenders Treatment Fund	115,000	115,000	115,000	0	0.00	115,000
Children First Trust Fund	2,142,456	2,142,457	2,142,457	0	0.00	2,142,457
State Fiscal Recovery Fund	14,668,694	1,514,788	0	(1,514,788)	(100.00)	0
State Fiscal Recovery Fund - Revenue Replacement	596,238	11	0	(11)	(100.00)	0
Alabama Behavior Analyst Licensing Board Fund	973	40,000	40,000	0	0.00	40,000
Departmental Receipts	1,500,000	1,495,357	1,495,357	0	0.00	1,495,357
Opioid Abatement and Treatment Fund	2,649,497	26,360,503	0	(26,360,503)	(100.00)	0
Mental Health Contingency Fund	30	85,000	0	(85,000)	(100.00)	0
Total Funds	1,429,604,019	1,441,314,992	1,516,713,241	101,843,752	7.07	1,453,921,414

AGENCY DESCRIPTION: Mental Illness: Provides intensive psychiatric services, longer-term treatment, long-term care and adjustment services. Mental Retardation: Provides comprehensive services and training to mentally retarded residents to enable them to achieve their fullest potential. Substance Abuse: Plans, organizes and directs the development and maintenance of a service delivery system composed of all state and federally funded substance abuse treatment services and certain prevention and early intervention activities.

ALABAMA STATE BOARD OF MIDWIFERY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	20,961	24,786	24,786	0	0.00	24,786
RECEIPTS:						
State Funds:						
Licensure, Renewal and Other Fees	11,200	25,000	25,000	0	0.00	25,000
TOTAL RECEIPTS	11,200	25,000	25,000	0	0.00	25,000
TOTAL AVAILABLE	32,161	49,786	49,786	0	0.00	49,786
LESS: EXPENDITURES	7,375	25,000	25,000	0	0.00	25,000
Balance Unencumbered	24,786	24,786	24,786	0	0.00	24,786
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
ALABAMA STATE BOARD OF MIDWIFERY PROGRAM						
Licensing and Regulatory Board Function	7,375	25,000	25,000	0	0.00	
TOTAL	7,375	25,000	25,000	0	0.00	
TOTAL EXPENDITURES	7,375	25,000	25,000	0	0.00	25,000
ALABAMA STATE BOARD OF MIDWIFERY SUMMARY						
Travel - In-State	0	2,800	2,800	0	0.00	
Rentals and Leases	0	1,000	1,000	0	0.00	
Utilities and Communication	0	1,000	1,000	0	0.00	
Professional Fees and Services	6,491	10,000	10,000	0	0.00	
Supplies/Materials/Operating Expenses	884	2,000	2,000	0	0.00	
Miscellaneous	0	8,200	8,200			
TOTAL EXPENDITURES	7,375	25,000	25,000	0	0.00	25,000
Total Number of Employees	0.00	0.00	0.00	0.00	.....
SOURCE OF FUNDS:						
State Board of Midwifery Fund	7,375	25,000	25,000	0	0.00	25,000
Total Funds	7,375	25,000	25,000	0	0.00	25,000

AGENCY DESCRIPTION: The Alabama State Board of Midwifery is a licensing and regulatory agency established to enforce the rules and regulations overseeing licensed midwifery for the safety of mothers and their newborns during pregnancy, birth, and postpartum.

MILITARY DEPARTMENT

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	5,925,723	2,805,873	2,805,873	0	0.00	2,805,873
RECEIPTS:						
Federal and Local Funds:						
Military - Federal Capital Projects	7,462,385	26,840,000	26,840,000	0	0.00	26,840,000
Military - Federal Air	7,333,991	9,262,866	9,400,521	137,655	1.49	9,400,521
Federal Counter Drug - US Attorney	35,318	48,950	39,000	(9,950)	(20.33)	39,000
Military Billeting Fund	899,347	1,486,110	1,687,000	200,890	13.52	1,687,000
Military - Federal Army	49,320,414	61,641,893	71,267,136	9,625,243	15.61	71,267,136
State Funds:						
State General Fund	7,993,482	8,778,755	13,654,344	4,875,589	55.54	9,397,671
State General Fund - Active Military Service	3,222	3,222	3,222	0	0.00	3,222
State General Fund - JEEP Program	313,334	313,334	313,334	0	0.00	313,334
State General Fund - State Share Utilities	1,217,467	1,217,467	1,217,467	0	0.00	1,217,467
State General Fund - Emergency Active Service	1,394,000	1,394,000	1,394,000	0	0.00	1,394,000
State General Fund - Reversion Reappropriated	9,178,220	10,883,051	0	(10,883,051)	(100.00)	0
State General Fund - Capital Outlay	2,000,000	5,000,000	5,000,000	0	0.00	4,000,000
State General Fund - SEIB Increase	14,633	10,080	0	(10,080)	(100.00)	0
State General Fund - Inflationary Increase	727,226	570,992	0	(570,992)	(100.00)	0
State General Fund - COLA	43,414	37,844	0	(37,844)	(100.00)	0
TOTAL RECEIPTS	87,936,453	127,488,564	130,816,024	3,327,460	2.61	125,559,351
TOTAL AVAILABLE	93,862,176	130,294,437	133,621,897	3,327,460	2.55	128,365,224
LESS: EXPENDITURES	80,173,252	127,488,564	130,816,024	3,327,460	2.61	125,559,351
REVERSION TO STATE GENERAL FUND	10,883,051	0	0	0	.....	0
Balance Unencumbered	2,805,873	2,805,873	2,805,873	0	0.00	2,805,873
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
CAPITAL OUTLAY PROGRAM						
Operations and Maintenance Function	7,486,918	26,840,000	26,840,000	0	0.00	
Capital Outlay Function	2,000,000	5,000,000	5,000,000	0	0.00	
TOTAL	9,486,918	31,840,000	31,840,000	0	13.79	
MILITARY OPERATIONS PROGRAM						
Operations Function	1,917,454	5,391,507	4,535,452	(856,055)	(15.88)	
Active Military Service Function	1,069,913	2,376,829	1,582,000	(794,829)	(33.44)	
Operations and Maintenance Function	67,698,967	87,880,228	92,858,572	4,978,344	5.66	
TOTAL	70,686,334	95,648,564	98,976,024	3,327,460	3.48	
TOTAL EXPENDITURES	80,173,252	127,488,564	130,816,024	3,327,460	2.61	125,559,351
MILITARY DEPARTMENT SUMMARY						
Personnel Costs	14,238,302	18,112,542	20,256,819	2,144,277	11.84	
Employee Benefits	6,094,359	6,406,941	8,778,959	2,372,018	37.02	

MILITARY DEPARTMENT

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Travel - In-State	353,752	698,721	444,768	(253,953)	(36.35)	
Travel - Out-of-State	71,832	533,886	324,849	(209,037)	(39.15)	
Repairs and Maintenance	20,263,117	22,818,139	30,813,608	7,995,469	35.04	
Rentals and Leases	408,670	538,572	618,972	80,400	14.93	
Utilities and Communication	9,163,854	12,257,597	13,193,446	935,849	7.63	
Professional Fees and Services	12,464,938	13,850,484	9,620,563	(4,229,921)	(30.54)	
Supplies/Materials/Operating Expenses	1,777,600	3,965,516	4,114,506	148,990	3.76	
Transportation Equipment Operations	1,097,848	1,119,302	765,500	(353,802)	(31.61)	
Grants and Benefits	73,500	2,037,004	325,834	(1,711,170)	(84.00)	
Capital Outlay	13,566,296	40,503,000	37,753,000	(2,750,000)	(6.79)	
Transportation Equipment Purchases	323,963	1,378,610	1,295,000	(83,610)	(6.06)	
Other Equipment Purchases	275,221	3,268,250	2,510,200	(758,050)	(23.19)	
TOTAL EXPENDITURES	80,173,252	127,488,564	130,816,024	3,327,460	2.61	125,559,351
Total Number of Employees	279.00	297.00	282.00	(15.00)	(5.05)	
SOURCE OF FUNDS:						
State General Fund	12,001,947	28,208,745	21,582,367	(6,626,378)	(23.49)	16,325,694
Military - Federal Army	53,020,682	61,641,893	71,267,136	9,625,243	15.61	71,267,136
Military Billeting Fund	850,715	1,486,110	1,687,000	200,890	13.52	1,687,000
Federal Counter Drug - US Attorney	16,372	48,950	39,000	(9,950)	(20.33)	39,000
Military - Federal Air	6,796,618	9,262,866	9,400,521	137,655	1.49	9,400,521
Military - Federal Capital Projects	7,486,918	26,840,000	26,840,000	0	0.00	26,840,000
Total Funds	80,173,252	127,488,564	130,816,024	3,327,460	2.61	125,559,351

AGENCY DESCRIPTION: Prepares and supports the Alabama National Guard to perform its federal mission to augment our active forces in time of national emergency and to provide a qualified force to aid state and civil authorities in the protection of life, property and preservation of peace, order and public safety. Ensures the provision of adequate logistical support and provides direction and monitorship over the use of all federal funds allotted by the National Guard Bureau.

MOTOR SPORTS HALL OF FAME

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	0	0	0	0	.....	0
RECEIPTS:						
State Funds:						
State General Fund	0	0	600,000	600,000	.....	0
State General Fund - Transfer from Tourism	500,000	500,000		(500,000)	(100.00)	500,000
Education Trust Fund	0	0	300,000	300,000	.....	0
Education Trust Fund - Transfer from ACHE	200,000	200,000	0	(200,000)	(100.00)	200,000
Admission Tickets	69,500	48,000	58,000	10,000	20.83	58,000
Tag Sales	48,845	108,000	118,000	10,000	9.26	118,000
Rentals and Leases	28,600	44,000	54,000	10,000	22.73	54,000
TOTAL RECEIPTS	846,945	900,000	1,130,000	230,000	25.56	930,000
TOTAL AVAILABLE	846,945	900,000	1,130,000	230,000	25.56	930,000
LESS: EXPENDITURES	846,945	900,000	1,130,000	230,000	25.56	930,000
Balance Unencumbered	0	0	0	0	.....	0
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
TOURISM AND TRAVEL PROMOTION PROGRAM						
Historical Appreciation Function	846,945	900,000	1,130,000	230,000	25.56	
TOTAL	846,945	900,000	1,130,000	230,000	25.56	
TOTAL EXPENDITURES	846,945	900,000	1,130,000	230,000	25.56	930,000
MOTOR SPORTS HALL OF FAME SUMMARY						
Personnel Costs	125,054	95,000	121,000	26,000	27.37	
Repairs and Maintenance	325,265	511,080	600,000	88,920	17.40	
Rentals and Leases	1,533	0	0	0	.....
Utilities and Communication	91,676	85,000	90,000	5,000	5.88	
Professional Fees and Services	38,517	4,920	43,000	38,080	773.98	
Supplies/Materials/Operating Expenses	30,574	10,000	12,000	2,000	20.00	
Transportation Equipment Operations	14,564	0	0	0	.....
Other Equipment Purchases	910	0	0	0	.....
Debt Service	162,000	162,000	164,000	2,000	1.23	
Miscellaneous	56,852	32,000	100,000	68,000	212.50	
TOTAL EXPENDITURES	846,945	900,000	1,130,000	230,000	25.56	930,000
Total Number of Employees	1.00	1.00	1.00	0.00	0.00	
SOURCE OF FUNDS:						
State General Fund	0	0	600,000	600,000	.....	0
State General Fund- Transfer From Tourism	500,000	500,000	0	(500,000)	(100.00)	500,000
Education Trust Fund	0	0	300,000	300,000	.....	0
Education Trust Fund - Transfer from ACHE	200,000	200,000	0	(200,000)	(100.00)	200,000
Tags Sales	48,845	44,000	54,000	10,000	22.73	54,000
Rentals and Leases	28,600	48,000	58,000	10,000	20.83	58,000
Admission Ticket Sales	69,500	108,000	118,000	10,000	9.26	118,000
Total Funds	846,945	900,000	1,130,000	230,000	25.56	930,000

AGENCY DESCRIPTION: Collects historical information, memorabilia and motor vehicles related to motor sports throughout the world; provides educational exhibits and automotive technological displays; promotes driver safety programs for Alabama students; provides a museum for tourism development; and operates a research library of the history of motor sports.

ALABAMA MUSIC HALL OF FAME

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	508,960	406,913	191,657	(215,256)	(52.90)	191,657
RECEIPTS:						
State Funds:						
State General Fund - Departmental Emergency Fund	82,783	0	0	0	.....	0
Gift Shop Sales	12,214	0	13,000	13,000	.....	13,000
Grant from Department of Tourism	300,000	0	300,000	300,000	.....	300,000
Museum Admissions	14,810	0	17,000	17,000	.....	17,000
Music Hall Fame Fund	0	360,018	0	(360,018)	(100.00)	0
Education Trust Fund	202,900	204,381	412,857	208,476	102.00	204,381
Education Trust Fund - Reversion Reappropriated	1,236	30,995	0	(30,995)	(100.00)	0
TOTAL RECEIPTS	613,943	595,394	742,857	147,463	24.77	534,381
TOTAL AVAILABLE	1,122,903	1,002,307	934,514	(67,793)	(6.76)	726,038
LESS: EXPENDITURES	684,995	810,650	742,857	(67,793)	(8.36)	534,381
REVERSION TO EDUCATION TRUST FUND	30,995	0	0	0	.....	0
Balance Unencumbered	406,913	191,657	191,657	0	0.00	191,657
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
FINE ARTS PROGRAM						
Community Arts Development Function	684,995	810,650	742,857	(67,793)	(8.36)	
TOTAL	684,995	810,650	742,857	(67,793)	(8.36)	
TOTAL EXPENDITURES	684,995	810,650	742,857	(67,793)	(8.36)	534,381
ALABAMA MUSIC HALL OF FAME SUMMARY						
Personnel Costs	226,118	204,381	283,056	78,675	38.49	
Employee Benefits	120,016	365,256	231,810	(133,446)	(36.53)	
Travel - In-State	0	0	2,600	2,600	.....
Travel - Out-of-State	0	0	9,191	9,191	.....
Repairs and Maintenance	106,354	60,000	25,000	(35,000)	(58.33)	
Rentals and Leases	50	0	0	0	.....
Utilities and Communication	55,035	30,726	60,000	29,274	95.27	
Professional Fees and Services	102,499	95,724	45,000	(50,724)	(52.99)	
Supplies/Materials/Operating Expenses	74,923	30,000	85,000	55,000	183.33	
Transportation Equipment Operations	0	10,563	1,200	(9,363)	(88.64)	
Other Equipment Purchases	0	14,000	0	(14,000)	(100.00)	
TOTAL EXPENDITURES	684,995	810,650	742,857	(67,793)	(8.36)	534,381
Total Number of Employees	6.00	5.00	7.00	2.00	40.00	
SOURCE OF FUNDS:						
State General Fund	82,783	0	0	0	.....	0
Education Trust Fund	173,141	235,376	412,857	177,481	75.40	204,381
Music Hall of Fame Fund	429,071	360,018	330,000	(30,018)	(8.34)	330,000
Music Hall of Fame Fund - Reversion Reappropriated	0	215,256	0	(215,256)	(100.00)	0
Total Funds	684,995	810,650	742,857	(67,793)	(8.36)	534,381

AGENCY DESCRIPTION: Alabama Code Section 41-9-680 creates and charges the Alabama Music Hall of Fame Board with "honoring those, living or dead, who, by achievement or service, have made outstanding and lasting contributions to music in Alabama or elsewhere."

BOARD OF EXAMINERS OF NURSING HOME ADMINISTRATORS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	676,219	685,455	685,455	0	0.00	685,455
RECEIPTS:						
State Funds:						
Examinations, Renewals, Applications, Emergency Permits and License Fees	93,146	118,000	120,000	2,000	1.69	120,000
TOTAL RECEIPTS	93,146	118,000	120,000	2,000	1.69	120,000
TOTAL AVAILABLE	769,365	803,455	805,455	2,000	0.25	805,455
LESS: EXPENDITURES	83,910	118,000	120,000	2,000	1.69	120,000
Balance Unencumbered	685,455	685,455	685,455	0	0.00	685,455

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Regulation of Nursing Home Administrators Function	83,910	118,000	120,000	2,000	1.69	
TOTAL	83,910	118,000	120,000	2,000	1.69	
TOTAL EXPENDITURES	83,910	118,000	120,000	2,000	1.69	120,000

BOARD OF EXAMINERS OF NURSING HOME ADMINISTRATORS SUMMARY

Personnel Costs	44,461	50,189	52,500	2,311	4.60	
Employee Benefits	10,160	16,336	15,500	(836)	(5.12)	
Travel - In-State	4,645	8,000	6,000	(2,000)	(25.00)	
Travel - Out-of-State	0	6,000	6,000	0	0.00	
Repair and Maintenance	0	100	0	(100)	(100.00)	
Rentals and Leases	14,843	18,825	19,000	175	0.93	
Professional Fees and Services	6,546	13,050	11,000	(2,050)	(15.71)	
Supplies/Materials/Operating Expenses	3,255	5,500	6,500	1,000	18.18	
Other Equipment Purchases	0	0	3,500	3,500	.....
TOTAL EXPENDITURES	83,910	118,000	120,000	2,000	1.69	120,000
Total Number of Employees	0.50	0.50	0.50	0.00	0.00	

SOURCE OF FUNDS:

Alabama Board of Nursing Home Administrators Fund	83,910	118,000	120,000	2,000	1.69	120,000
Total Funds	83,910	118,000	120,000	2,000	1.69	120,000

AGENCY DESCRIPTION: Ascertain that all nursing homes in the state are administered by a licensed administrator; enforces standards that are prerequisite to licensure; administers appropriate examinations and issues licenses to qualified persons; receives, investigates and appropriates action with regard to any charge or complaint lodged against a licensed administrator; conducts disciplinary proceedings; conducts a continuing study and investigation of nursing homes and administrators with a view to the improvement of the standards imposed for the licensing of such administrators; approves various educational programs for continuing education credits; and renews licenses of licensed administrators.

ALABAMA BOARD OF NURSING

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	10,459,274	10,684,140	11,450,167	766,027	7.17	11,450,167
RECEIPTS:						
Federal Funds:						
Board of Nursing Trust Fund	9,056,512	11,551,125	12,663,647	1,112,522	9.63	12,663,647
State Funds:						
Education Trust Fund	616,027	766,027	1,066,027	300,000	39.16	766,027
Education Trust Fund - Reversion Reappropriated	15,000	2,635	0	(2,635)	(100.00)	0
TOTAL RECEIPTS	9,687,539	12,319,787	13,729,674	1,409,887	11.44	13,429,674
TOTAL AVAILABLE	20,146,813	23,003,927	25,179,841	2,175,914	9.46	24,879,841
LESS: EXPENDITURES	9,460,038	11,553,760	12,663,647	1,109,887	9.61	12,363,647
REVERSION TO EDUCATION TRUST FUND	2,635	0	0	0	.....	0
Balance Unencumbered	10,684,140	11,450,167	12,516,194	1,066,027	9.31	12,516,194

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Nursing Regulation and Licensing Function	9,460,038	11,553,760	12,663,647	1,109,887	9.61	
TOTAL	9,460,038	11,553,760	12,663,647	1,109,887	9.61	
TOTAL EXPENDITURES	9,460,038	11,553,760	12,663,647	1,109,887	9.61	12,363,647

ALABAMA BOARD OF NURSING SUMMARY

Personnel Costs	4,652,271	5,934,573	6,084,713	150,140	2.53	
Employee Benefits	1,784,918	2,172,048	2,435,099	263,051	12.11	
Travel - In-State	29,788	30,000	30,000	0	0.00	
Travel - Out-of-State	59,487	80,000	64,900	(15,100)	(18.88)	
Repairs and Maintenance	36,984	20,000	20,000	0	0.00	
Rentals and Leases	1,085,245	1,172,033	1,183,464	11,431	0.98	
Utilities and Communication	126,985	87,000	87,000	0	0.00	
Professional Fees and Services	453,880	815,256	1,218,256	403,000	49.43	
Supplies/Materials/Operating Expenses	414,699	271,263	271,263	0	0.00	
Transportation Equipment Operations	42,058	35,700	35,700	0	0.00	
Grants and Benefits	628,591	768,887	1,066,252	297,365	38.67	
Transportation Equipment Purchases	48,398	80,000	80,000	0	0.00	
Other Equipment Purchases	96,734	87,000	87,000	0	0.00	
TOTAL EXPENDITURES	9,460,038	11,553,760	12,663,647	1,109,887	9.61	12,363,647
Total Number of Employees	75.00	84.00	84.00	0.00	0.00	

SOURCE OF FUNDS:

Education Trust Fund	628,392	768,662	1,066,027	297,365	38.69	766,027
Board of Nursing Fund	8,831,646	10,785,098	11,597,620	812,522	7.53	11,597,620
Total Funds	9,460,038	11,553,760	12,663,647	1,109,887	9.61	12,363,647

AGENCY DESCRIPTION: Provides control over nursing education programs, licensing nurses, and nursing practice.

BOARD OF OCCUPATIONAL THERAPY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	465,160	491,667	491,667	0	0.00	491,667
RECEIPTS:						
State Funds:						
Occupational Therapy Licensure Fees	257,087	337,518	378,291	40,773	12.08	378,291
TOTAL RECEIPTS	257,087	337,518	378,291	40,773	12.08	378,291
TOTAL AVAILABLE	722,247	829,185	869,958	40,773	4.92	869,958
LESS: EXPENDITURES	230,580	337,518	378,291	40,773	12.08	378,291
Balance Unencumbered	491,667	491,667	491,667	0	0.00	491,667
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM						
Licensure and Regulation of Occupational						
Therapists Function	230,580	337,518	378,291	40,773	12.08	
TOTAL	230,580	337,518	378,291	40,773	12.08	
TOTAL EXPENDITURES	230,580	337,518	378,291	40,773	12.08	378,291
BOARD OF OCCUPATIONAL THERAPY SUMMARY						
Personnel Costs	114,450	105,126	111,986	6,860	6.53	
Employee Benefits	46,791	49,392	53,305	3,913	7.92	
Travel - In-State	10,378	24,000	28,000	4,000	16.67	
Travel - Out-of-State	0	6,000	12,000	6,000	100.00	
Repairs and Maintenance	375	3,000	5,000	2,000	66.67	
Rentals and Leases	23,330	28,000	30,000	2,000	7.14	
Utilities and Communication	6,917	14,000	20,000	6,000	42.86	
Professional Fees and Services	16,272	87,000	90,000	3,000	3.45	
Supplies/Materials/Operating Expenses	12,067	18,000	21,000	3,000	16.67	
Other Equipment Purchases	0	3,000	7,000	4,000	133.33	
TOTAL EXPENDITURES	230,580	337,518	378,291	40,773	12.08	378,291
Total Number of Employees	2.00	2.00	2.00	0.00	0.00	
SOURCE OF FUNDS:						
Board of Occupational Therapy Fund	230,580	337,518	378,291	40,773	12.08	378,291
Total Funds	230,580	337,518	378,291	40,773	12.08	378,291

AGENCY DESCRIPTION: Licenses occupational therapists and assistants in the state. Screens all applicants' credentials, examines those admitted, and licenses those who meet the qualifications. Collects application, license, and renewal fees.

OIL AND GAS BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	589,403	240,417	233,642	(6,775)	(2.82)	233,642
RECEIPTS:						
State Funds:						
Surety Bond Deposits	0	40,000	50,000	10,000	25.00	50,000
Oil and Gas Board Operations	128,831	740,917	741,235	318	0.04	741,235
State General Fund	3,602,898	3,822,439	4,818,103	995,664	26.05	4,230,867
State General Fund - Reversion Reappropriated	546,187	763,455	0	(763,455)	(100.00)	0
State General Fund - SEIB Increase	14,100	8,736	0	(8,736)	(100.00)	0
State General Fund - COLA	39,535	49,051	0	(49,051)	(100.00)	0
State General Fund - Inflationary Increase	52,563	280,641	0	(280,641)	(100.00)	0
TOTAL RECEIPTS	4,384,114	5,705,239	5,609,338	(95,901)	(1.68)	5,022,102
TOTAL AVAILABLE	4,973,517	5,945,656	5,842,980	(102,676)	(1.73)	5,255,744
LESS: EXPENDITURES	3,969,645	5,712,014	5,609,338	(102,676)	(1.80)	5,022,102
REVERSION TO STATE GENERAL FUND	763,455	0	0	0	.....	0
Balance Unencumbered	240,417	233,642	233,642	0	0.00	233,642

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

MANAGEMENT AND REGULATION OF OIL AND GAS EXPLORATION AND DEVELOPMENT PROGRAM

Administrative Services Function	1,462,159	2,541,171	2,506,840	(34,331)	(1.35)
Technical Operations Function	1,058,416	1,863,764	1,627,398	(236,366)	(12.68)
Reclamation Projects Function	400,000	46,775	50,000	3,225	6.89
Compliance and Hearings Function	799,070	1,260,304	1,425,100	164,796	13.08
TOTAL	3,719,645	5,712,014	5,609,338	(102,676)	(1.80)

CAPITAL OUTLAY PROGRAM

Administrative Services Function	250,000	0	0		
TOTAL	250,000	0	0	0

TOTAL EXPENDITURES	3,969,645	5,712,014	5,609,338	(102,676)	(1.80)	5,022,102
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OIL AND GAS BOARD SUMMARY

Personnel Costs	1,989,490	2,928,848	2,957,549	28,701	0.98
Employee Benefits	716,366	1,038,371	1,039,389	1,018	0.10
Travel - In-State	19,496	41,000	45,000	4,000	9.76
Travel - Out-of-State	10,152	31,500	35,500	4,000	12.70
Repairs and Maintenance	26,699	210,000	156,400	(53,600)	(25.52)
Rentals and Leases	30,357	98,000	98,000	0	0.00
Utilities and Communication	94,183	183,000	193,000	10,000	5.46
Professional Fees and Services	459,519	362,048	275,000	(87,048)	(24.04)
Supplies/Materials/Operating Expenses	74,728	190,000	208,000	18,000	9.47
Transportation Equipment Operations	39,593	130,000	130,000	0	0.00
Capital Outlay	250,000	0	0	0	.....
Transportation Equipment Purchases	91,009	178,065	150,000	(28,065)	(15.76)

OIL AND GAS BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Other Equipment Purchases	62,964	215,182	215,500	318	0.15	
Debt Services	105,089	106,000	106,000	0	0.00	
TOTAL EXPENDITURES	3,969,645	5,712,014	5,609,338	(102,676)	(1.80)	5,022,102
Total Number of Employees	28.00	45.00	45.00	0.00	0.00	
SOURCE OF FUNDS:						
State General Fund	3,491,828	4,924,322	4,818,103	(106,219)	(2.16)	4,230,867
Oil and Gas Board Operations	77,817	740,917	741,235	318	0.04	741,235
Surety Bond Deposits	400,000	40,000	50,000	10,000	25.00	50,000
Surety Bond Deposits - Reversion Reappropriated	0	6,775	0	(6,775)	(100.00)	0
Total Funds	3,969,645	5,712,014	5,609,338	(102,676)	(1.80)	5,022,102

AGENCY DESCRIPTION: Manages and regulates oil and gas exploration and development.

ONSITE WASTEWATER BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	118,294	151,376	151,376	0	0.00	151,376
RECEIPTS:						
State Funds:						
Professional and Occupational License Fees	536,030	553,035	558,850	5,815	1.05	558,850
TOTAL RECEIPTS	536,030	553,035	558,850	5,815	1.05	558,850
TOTAL AVAILABLE	654,324	704,411	710,226	5,815	0.83	710,226
LESS: EXPENDITURES	502,948	553,035	558,850	5,815	1.05	558,850
Balance Unencumbered	151,376	151,376	151,376	0	0.00	151,376
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM						
Onsite Wastewater Licensing Function	502,948	553,035	558,850	5,815	1.05	
TOTAL	502,948	553,035	558,850	5,815	1.05	
TOTAL EXPENDITURES	502,948	553,035	558,850	5,815	1.05	558,850
ONSITE WASTEWATER BOARD SUMMARY						
Personnel Costs	227,984	279,578	281,025	1,447	0.52	
Employee Benefits	74,411	110,707	100,000	(10,707)	(9.67)	
Travel - In-State	5,592	12,500	10,000	(2,500)	(20.00)	
Repairs and Maintenance	899	12,000	1,000	(11,000)	(91.67)	
Rentals and Leases	37,672	41,000	37,825	(3,175)	(7.74)	
Utilities and Communication	16,200	25,850	20,000	(5,850)	(22.63)	
Professional Fees and Services	103,684	15,000	37,000	22,000	146.67	
Supplies/Materials/Operating Expenses	21,941	15,000	27,000	12,000	80.00	
Transportation Equipment Operations	6,412	12,000	8,000	(4,000)	(33.33)	
Transportation Equipment Purchase	0	29,400	32,000	2,600	8.84	
Other Equipment Purchases	8,153	0	5,000	5,000	.....
TOTAL EXPENDITURES	502,948	553,035	558,850	5,815	1.05	558,850
Total Number of Employees	15.00	15.00	15.00	0.00	0.00	
SOURCE OF FUNDS:						
Alabama Onsite Wastewater Board Fund	502,948	553,035	558,850	5,815	1.05	558,850
Total Funds	502,948	553,035	558,850	5,815	1.05	558,850

AGENCY DESCRIPTION: To administer and enforce the licensing regulations for persons in the onsite wastewater industry in the State of Alabama, to include the installation of septic tanks, the pumping of septic tanks and grease traps, and the manufacturing of tanks.

BOARD OF OPTOMETRIC SCHOLARSHIP AWARDS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	393,905	445,905	497,905	52,000	11.66	497,905
RECEIPTS:						
State Funds:						
Loan Repayments	52,000	52,000	52,000	0	0.00	52,000
Education Trust Fund	200,000	200,000	200,000	0	0.00	200,000
TOTAL RECEIPTS	252,000	252,000	252,000	0	0.00	252,000
TOTAL AVAILABLE	645,905	697,905	749,905	52,000	7.45	749,905
LESS: EXPENDITURES	200,000	200,000	200,000	0	0.00	200,000
Balance Unencumbered	445,905	497,905	549,905	52,000	10.44	549,905
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
SUPPORT OF OTHER EDUCATION ACTIVITIES PROGRAM						
Scholarships and Fellowships Function	200,000	200,000	200,000	0	0.00	
TOTAL	200,000	200,000	200,000	0	0.00	
TOTAL EXPENDITURES	200,000	200,000	200,000	0	0.00	200,000
BOARD OF OPTOMETRIC SCHOLARSHIPS AWARDS SUMMARY						
Grants and Benefits	200,000	200,000	200,000	0	0.00	
TOTAL EXPENDITURES	200,000	200,000	200,000	0	0.00	200,000
Total Number of Employees	0.00	0.00	0.00	0.00	.....
SOURCE OF FUNDS:						
Education Trust Fund	200,000	200,000	200,000	0	0.00	200,000
Total Funds	200,000	200,000	200,000	0	0.00	200,000

AGENCY DESCRIPTION: Provides financial assistance to optometry students who are residents of Alabama and require financial assistance to meet the cost of their optometric education. Provides scholarships to reward outstanding successful students.

ALABAMA BOARD OF OPTOMETRY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	0	0	0	0	.....	0
RECEIPTS:						
State Funds:						
License and Registration Fees	0	403,560	397,000	(6,560)	(1.63)	397,000
TOTAL RECEIPTS	0	403,560	397,000	(6,560)	(1.63)	397,000
TOTAL AVAILABLE	0	403,560	397,000	(6,560)	(1.63)	397,000
LESS: EXPENDITURES	0	403,560	397,000	(6,560)	(1.63)	397,000
Balance Unencumbered	0	0	0	0	.....	0
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM						
Optometry Board Regulation Function	0	403,560	397,000	(6,560)	(1.63)	
TOTAL	0	403,560	397,000	(6,560)	(1.63)	
TOTAL EXPENDITURES	0	403,560	397,000	(6,560)	(1.63)	397,000
ALABAMA BOARD OF OPTOMETRY SUMMARY						
Personnel Costs	0	125,836	45,000	(80,836)	(64.24)	
Employee Benefits	0	25,480	5,000	(20,480)	(80.38)	
Travel-In State	0	41,132	45,000	3,868	9.40	
Travel-Out of State	0	18,744	22,000	3,256	17.37	
Utilities and Communication	0	4,048	5,000	952	23.52	
Professional Fees and Services	0	88,256	150,000	61,744	69.96	
Supplies, Materials, and Operating Expenses	0	25,064	30,000	4,936	19.69	
Other Equipment Purchases	0	75,000	25,000	(50,000)	(66.67)	
Miscellaneous	0	0	70,000	70,000	.....
TOTAL EXPENDITURES	0	403,560	397,000	(6,560)	(1.63)	397,000
Total Number of Employees	0.00	1.00	1.00	0.00	0.00	
SOURCE OF FUNDS:						
Optometry Board Fund	0	403,560	397,000	(6,560)	(1.63)	397,000
Total Funds	0	403,560	397,000	(6,560)	(1.63)	397,000

AGENCY DESCRIPTION: The Alabama Board of Optometry was statutorily created by the Alabama Legislature with the authority to regulate the optometry profession in the interest of protecting the health, safety, and welfare of the public. The board, with necessary oversight by the government, enforces standards and criteria set forth in statute and adds specificity through the promulgation of regulations. An administrative regulatory system provides consumers with an assurance of the qualifications of licenses along with a means of enforcement for the benefit of the public.

OTHER APPROPRIATIONS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward Emergency						
Prisoner Feeding	1,000,000	1,000,000	1,000,000	0	0.00	1,000,000
RECEIPTS:						
State Funds:						
Arrest of Absconding Felons	24,735	24,735	24,735	0	0.00	24,735
Automatic Appeal Expenses	33	33	33	0	0.00	33
Corrections Facilities Maintenance Fund	1,835,000	1,835,000	6,835,000	5,000,000	272.48	1,835,000
Reversion Reappropriated	11,835,000	13,670,000	0	(13,670,000)	(100.00)	0
Court Assessed Costs - Finance	5,500,000	5,500,000	5,500,000	0	0.00	5,500,000
Court Assessed Costs - Attorney General	264,500	264,500	264,500	0	0.00	264,500
Automatic Appeal - Court Assessed	15,630	15,630	15,630	0	0.00	15,630
Court Costs - Act 558, 1957	81	81	81	0	0.00	81
Dandridge, Beniah - Wrongful Incarceration	0	50,000	0	(50,000)	(100.00)	50,000
Distribution of Public Documents	483,000	483,000	483,000	0	0.00	483,000
Reversion Reappropriated	93,326	234,040	0	(234,040)	(100.00)	0
Election Expenses	8,615,000	8,615,000	9,476,500	861,500	10.00	9,476,500
Election, Training Officials	31,239	32,849	32,849	0	0.00	32,849
Reversion Reappropriated	28,124	24,763	0	(24,763)	(100.00)	0
Emergency Forest Fire Fund	250,000	250,000	250,000	0	0.00	250,000
Emergency Fund, Departmental	6,807,038	6,807,038	6,807,038	0	0.00	6,807,038
Reversion Reappropriated	14,055,409	19,014,814	0	(19,014,814)	(100.00)	0
Emergency Prisoner Feeding Fund	500,000	500,000	750,000	250,000	50.00	750,000
Fair Trial Tax Transfer	85,500,000	85,692,909	85,692,909	0	0.00	85,692,909
Fair Trial Tax Transfer - Inflationary Increase	192,909	0	0	0	.....	0
Feeding of Prisoners	11,977,500	12,273,699	15,300,000	3,026,301	24.66	15,300,000
Feeding of Prisoners - Inflationary Increase	296,199	0	0	0	.....	0
Finance - CMIA	603,984	120,000	120,000	0	0.00	120,000
Reversion Reappropriated	35,465	0	0	0	.....	0
Finance - FEMA	2,762,911	5,760,099	9,798,756	4,038,657	70.11	5,760,099
Governor's Conference, National	151,650	156,624	156,624	0	0.00	156,624
Governor's Proclamation Expense	236,250	236,250	236,250	0	0.00	236,250
Reversion Reappropriated	241,269	386,015	0	(386,015)	(100.00)	0
Governor's Widow Retirement	6,048	6,048	6,048	0	0.00	6,048
Grimes, Dan - Wrongful Incarceration	0	50,000	0	(50,000)	(100.00)	50,000
Law Enforcement Fund	10,000	10,000	10,000	0	0.00	10,000
Law Enforcement Legal Defense	819	819	819	0	0.00	819
Lee, Bridget - Wrongful Incarceration	0	50,000	0	(50,000)	(100.00)	18,768
Sheriffs' Advancement in Education, Technology, and						
Training Fund	5,000,000	5,000,000	5,000,000	0	0.00	5,000,000
Military - Emergency Active Duty	1,394,000	1,394,000	1,394,000	0	0.00	1,394,000
Printing Code and Supplement - Secretary of State	250,000	250,000	250,000	0	0.00	250,000
Reversion Reappropriated	100,000	70,000	0	(70,000)	(100.00)	0
Printing Legislative Acts and Journals	50,000	50,000	50,000	0	0.00	50,000
Reversion Reappropriated	32,983	0	0	0	.....	0
Law Enforcement Agency - SBI Cost of Evidence	118,125	118,125	118,125	0	0.00	118,125
Law Enforcement Agency - Emergency Code	56,700	56,700	56,700	0	0.00	56,700
Registration of Voters - Photo Voter Identification	904,000	904,000	904,000	0	0.00	904,000

OTHER APPROPRIATIONS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Reversion Reappropriated	416,320	418,329	0	(418,329)	(100.00)	0
Registration of Voters - Voter Registrars	4,255,000	4,255,000	4,680,000	425,000	9.99	4,680,000
Removal of Prisoners	2,200,000	2,100,000	2,300,000	200,000	9.52	2,300,000
Alabama Trust Fund Income	71,010,544	68,417,924	58,386,614	(10,031,310)	(14.66)	58,386,614
TOTAL RECEIPTS	238,140,791	245,098,024	214,900,211	(30,197,813)	(12.32)	205,980,322
TOTAL AVAILABLE	239,140,791	246,098,024	215,900,211	(30,197,813)	(12.27)	206,980,322
LESS: EXPENDITURES	238,045,213	245,098,024	214,900,211	(30,197,813)	(12.32)	205,980,322
REVERSION TO STATE GENERAL FUND	95,578	0	0	0	.....	0
Balance Unencumbered	1,000,000	1,000,000	1,000,000	0	0.00	1,000,000

SUMMARY BUDGET REQUEST

OTHER APPROPRIATIONS:

Arrest of Absconding Felons	0	24,735	24,735	0	0.00	24,735
Automatic Appeal Expenses	0	33	33	0	0.00	33
Corrections Facilities Maintenance Fund	13,670,000	15,505,000	6,835,000	(8,670,000)	(55.92)	1,835,000
County Government Capital Improvement Fund	35,505,272	34,208,962	29,193,307	(5,015,655)	(14.66)	29,193,307
Court-Assessed Costs - Finance	5,500,000	5,500,000	5,500,000	0	0.00	5,500,000
Court-Assessed Costs - Attorney General	264,500	264,500	264,500	0	0.00	264,500
Automatic Appeal - Court Assessed	0	15,630	15,630	0	0.00	15,630
Court Costs - Act 558, 1957	0	81	81	0	0.00	81
Dandridge, Beniah - Wrongful Incarceration	0	50,000	0	(50,000)	(100.00)	50,000
Distribution of Public Documents	576,326	717,040	483,000	(234,040)	(32.64)	483,000
Election Expenses	8,615,000	8,615,000	9,476,500	861,500	10.00	9,476,500
Election, Training Officials	59,363	57,612	32,849	(24,763)	(42.98)	32,849
Emergency Forest Fire Fund	250,000	250,000	250,000	0	0.00	250,000
Emergency Fund, Departmental	20,862,447	25,821,852	6,807,038	(19,014,814)	(73.64)	6,807,038
Emergency Prisoner Feeding Fund	500,000	500,000	750,000	250,000	50.00	750,000
Fair Trial Tax Transfer	85,692,909	85,692,909	85,692,909	0	0.00	85,692,909
Feeding of Prisoners	12,273,699	12,273,699	15,300,000	3,026,301	24.66	15,300,000
Finance - CMIA	639,449	120,000	120,000	0	0.00	120,000
Finance - FEMA	2,762,911	5,760,099	9,798,756	4,038,657	70.11	5,760,099
Governor's Conference, National	151,650	156,624	156,624	0	0.00	156,624
Governor's Proclamation Expense	477,519	622,265	236,250	(386,015)	(62.03)	236,250
Governor's Widows Retirement	0	6,048	6,048	0	0.00	6,048
Grimes, Dan - Wrongful Incarceration	0	50,000	0	(50,000)	(100.00)	50,000
Law Enforcement Agency - SBI Cost of Evidence	118,125	118,125	118,125	0	0.00	118,125
Law Enforcement Agency - Emergency Code	56,700	56,700	56,700	0	0.00	56,700
Law Enforcement Fund	10,000	10,000	10,000	0	0.00	10,000
Law Enforcement Legal Defense	0	819	819	0	0.00	819
Lee, Bridget - Wrongful Incarceration	0	50,000	0	(50,000)	(100.00)	18,768
Sheriffs' Advancement in Education, Technology, and Training Fund	5,000,000	5,000,000	5,000,000	0	0.00	5,000,000
Military-Emergency Active Duty Pay	1,394,000	1,394,000	1,394,000	0	0.00	1,394,000
Municipal Government Capital Improvement Fund	35,505,272	34,208,962	29,193,307	(5,015,655)	(14.66)	29,193,307
Printing Code and Supplement-Secretary of State	350,000	320,000	250,000	(70,000)	(21.88)	250,000

OTHER APPROPRIATIONS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Printing Legislative Acts and Journals	82,983	50,000	50,000	0	0.00	50,000
Registration of Voters - Photo Voter Identification	1,320,320	1,322,329	904,000	(418,329)	(31.64)	904,000
Registration of Voters - Voter Registrars	4,206,768	4,255,000	4,680,000	425,000	9.99	4,680,000
Removal of Prisoners	2,200,000	2,100,000	2,300,000	200,000	9.52	2,300,000
TOTAL EXPENDITURES	238,045,213	245,098,024	214,900,211	(30,197,813)	(12.32)	205,980,322
Total Number of Employees	0.00	0.00	0.00	0.00	.....
SOURCE OF FUNDS:						
State General Fund	167,034,669	176,680,100	166,513,597	(10,166,503)	(5.75)	147,593,708
Alabama Trust Fund Income	71,010,544	68,417,924	58,386,614	(10,031,310)	(14.66)	58,386,614
Total Funds	238,045,213	245,098,024	224,900,211	(20,197,813)	(8.24)	205,980,322

BOARD OF PARDONS AND PAROLES

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	5,875,486	11,948,346	6,458,346	(5,490,000)	(45.95)	6,458,346
RECEIPTS:						
State Funds:						
State General Fund	87,782,998	91,418,747	96,095,175	4,676,428	5.12	94,451,750
State General Fund - Reversion Reappropriated	8,038,482	15,468,084	0	(15,468,084)	(100.00)	0
State General Fund - COLA	1,194,022	1,197,503	0	(1,197,503)	(100.00)	0
State General Fund - SEIB Increase	434,280	269,808	0	(269,808)	(100.00)	0
State General Fund - Inflationary Increase	713,209	1,565,692	0	(1,565,692)	(100.00)	0
Opioid Treatment and Abatement Fund	5,490,000	0	0	0	.....	0
Probationers' Upkeep Fund	8,880,466	8,410,000	8,900,000	490,000	5.83	8,900,000
TOTAL RECEIPTS	112,533,457	118,329,834	104,995,175	(13,334,659)	(11.27)	103,351,750
TOTAL AVAILABLE	118,408,943	130,278,180	111,453,521	(18,824,659)	(14.45)	109,810,096
LESS: EXPENDITURES	90,992,513	123,819,834	104,995,175	(18,824,659)	(15.20)	103,351,750
REVERSION TO STATE GENERAL FUND	15,468,084	0	0	0	.....	0
Balance Unencumbered	11,948,346	6,458,346	6,458,346	0	0.00	6,458,346

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

ADMINISTRATION OF PARDONS AND PAROLES PROGRAM

Agency Administration Function	11,801,823	13,220,496	12,447,637	(772,859)	(5.85)	
Financial Services Function	2,941,427	4,423,979	2,512,882	(1,911,097)	(43.20)	
Interstate Services Function	871,178	894,602	867,307	(27,295)	(3.05)	
Field Office Services Function	55,561,158	56,444,016	51,932,682	(4,511,334)	(7.99)	
Personnel and Staff Development Function	1,044,882	1,117,088	1,033,888	(83,200)	(7.45)	
Training and Special Populations Function	12,132,843	30,181,747	22,449,052	(7,732,695)	(25.62)	
Information Technology Division Function	5,531,194	8,258,922	6,075,918	(2,183,004)	(26.43)	
Data and Grants Unit Function	10,583	392,000	378,500	(13,500)	(3.44)	
Revocations Unit Function	2,674	228,500	190,900	(37,600)	(16.46)	
Training Division Unit Function	255,223	1,551,496	1,049,500	(501,996)	(32.36)	
Hearing Officers Function	1,445	548,000	416,500	(131,500)	(24.00)	
Headquarters Security Function	324	386,000	394,050	8,050	2.09	
Victim Services Division Function	13,940	826,671	848,700	22,029	2.66	
Board Operations Function	823,819	5,346,317	4,397,659	(948,658)	(17.74)	
TOTAL	90,992,513	123,819,834	104,995,175	(18,824,659)	(15.20)	
TOTAL EXPENDITURES	90,992,513	123,819,834	104,995,175	(18,824,659)	(15.20)	103,351,750

BOARD OF PARDONS AND PAROLES SUMMARY

Personnel Costs	48,336,961	52,295,643	54,910,425	2,614,782	5.00	
Employee Benefits	19,904,709	25,025,535	26,278,681	1,253,146	5.01	
Travel - In-State	54,063	83,500	76,997	(6,503)	(7.79)	
Travel - Out-of-State	25,067	48,000	48,000	0	0.00	
Repairs and Maintenance	206,131	3,138,000	763,000	(2,375,000)	(75.69)	

BOARD OF PARDONS AND PAROLES

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Rentals and Leases	4,336,687	8,941,152	4,790,650	(4,150,502)	(46.42)	
Utilities and Communication	2,377,442	3,943,184	3,092,300	(850,884)	(21.58)	
Professional Fees and Services	8,168,493	15,311,824	7,503,822	(7,808,002)	(50.99)	
Supplies/Materials/Operating Expenses	2,657,769	3,864,600	2,271,500	(1,593,100)	(41.22)	
Transportation Equipment Operations	2,113,117	3,226,900	2,531,000	(695,900)	(21.57)	
Grants and Benefits	670,445	500,000	500,000	0	0.00	
Transportation Equipment Purchases	1,386,944	2,980,000	880,000	(2,100,000)	(70.47)	
Other Equipment Purchases	754,685	4,461,496	1,348,800	(3,112,696)	(69.77)	
TOTAL EXPENDITURES	90,992,513	123,819,834	104,995,175	(18,824,659)	(15.20)	103,351,750
Total Number of Employees	847.00	854.00	864.00	10.00	1.17	
SOURCE OF FUNDS:						
State General Fund	82,694,907	109,919,834	96,095,175	(13,824,659)	(12.58)	94,451,750
Probationers' Upkeep Fund	8,297,606	8,410,000	8,900,000	490,000	5.83	8,900,000
Opioid Treatment and Abatement Fund - Reversion						
Reappropriated	0	5,490,000	0	(5,490,000)	(100.00)	0
Total Funds	90,992,513	123,819,834	104,995,175	(18,824,659)	(15.20)	103,351,750

AGENCY DESCRIPTION: Administers a probation and parole system. Prescribes the conditions of parole and determines whether a parolee who has violated any of these conditions should be revoked or continued on parole. Provides probation services for those courts having probationary powers. Grants pardons with restoration of civil and political rights to those persons who have shown evidence of rehabilitation and the ability to live as good citizens. Maintains Headquarters and 74 field offices to provide services to the courts and immediate supervision and re-entry services to offenders released on probation and parole.

ALABAMA PEACE OFFICERS' ANNUITY AND BENEFIT BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	25,613,444	26,368,520	23,445,020	(2,923,500)	(11.09)	23,445,020
RECEIPTS:						
State Funds:						
CDL License Fees	13,638	12,000	12,000	0	0.00	12,000
Court Fines	2,790,452	2,800,000	2,800,000	0	0.00	2,800,000
Membership Fees	408,834	500,000	450,000	(50,000)	(10.00)	450,000
MLI Reinstatement Fees	1,550,105	1,400,000	1,400,000	0	0.00	1,400,000
Investment Income and Profit	1,788,664	550,000	550,000	0	0.00	550,000
MLI Civil Fines (ALEA)	209,012	100,000	150,000	50,000	50.00	150,000
Miscellaneous Income	14	0	0	0	.....	0
TOTAL RECEIPTS	6,760,719	5,362,000	5,362,000	0	0.00	5,362,000
TOTAL AVAILABLE	32,374,163	31,730,520	28,807,020	(2,923,500)	(9.21)	28,807,020
LESS: EXPENDITURES	6,005,643	8,285,500	8,201,150	(84,350)	(1.02)	8,201,150
Balance Unencumbered	26,368,520	23,445,020	20,605,870	(2,839,150)	(12.11)	20,605,870
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
RETIREMENT SYSTEMS PROGRAM						
Peace Officers' Administrative Support Services						
Function	6,005,643	8,285,500	8,201,150	(84,350)	(1.02)	
TOTAL	6,005,643	8,285,500	8,201,150	(84,350)	(1.02)	
TOTAL EXPENDITURES	6,005,643	8,285,500	8,201,150	(84,350)	(1.02)	8,201,150
ALABAMA PEACE OFFICERS' ANNUITY AND BENEFIT BOARD SUMMARY						
Personnel Costs	309,325	451,600	459,650	8,050	1.78	
Employee Benefits	106,525	150,000	155,000	5,000	3.33	
Travel - In-State	9,806	15,000	15,000	0	0.00	
Repairs and Maintenance	63,322	25,000	20,000	(5,000)	(20.00)	
Rentals and Leases	5,973	10,000	10,000	0	0.00	
Utilities and Communication	30,433	60,000	60,000	0	0.00	
Professional Fees and Services	186,376	613,400	371,000	(242,400)	(39.52)	
Supplies/Materials/Operating Expenses	11,462	20,000	20,000	0	0.00	
Transportation Equipment Operations	12,200	15,000	15,000	0	0.00	
Grants and Benefits	5,270,010	6,900,500	7,050,500	150,000	2.17	
Other Equipment Purchases	211	25,000	25,000	0	0.00	
TOTAL EXPENDITURES	6,005,643	8,285,500	8,201,150	(84,350)	(1.02)	8,201,150
Total Number of Employees	3.00	3.00	3.00	0.00	0.00	
SOURCE OF FUNDS:						
Annuity/Benefit Payments and Death Benefits	5,270,010	6,900,000	7,050,000	150,000	2.17	7,050,000
Peace Officers' Annuity and Benefit Fund - Operations	735,633	1,385,500	1,151,150	(234,350)	(16.91)	1,151,150
Total Funds	6,005,643	8,285,500	8,201,150	(84,350)	(1.02)	8,201,150

AGENCY DESCRIPTION: Provides disability, death and retirement benefits to law enforcement officers who participate in the fund, the cost of which is presently in excess of \$5.5 million annually and is continuing to grow.

ALABAMA PEACE OFFICERS' STANDARDS AND TRAINING COMMISSION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	2,564,541	3,057,535	3,057,535	0	0.00	3,057,535
RECEIPTS:						
State Funds:						
APOSTC - Act 81-864	248,631	300,000	1,000,000	700,000	233.33	1,000,000
APOSTC - Acts 97-494 and 98-671	1,455,991	1,945,929	1,945,929	0	0.00	1,945,929
State General Fund	0	0	588,000	588,000	.....	0
State General Fund - Reversion Reappropriated	3,500,000	3,046,383	0	(3,046,383)	(100.00)	0
Education Trust Fund	2,119,368	2,123,089	3,357,956	1,234,867	58.16	2,323,089
Education Trust Fund - Reversion Reappropriated	1,218,875	451,606	0	(451,606)	(100.00)	0
TOTAL RECEIPTS	8,542,865	7,867,007	6,891,885	(975,122)	(12.40)	5,269,018
TOTAL AVAILABLE	11,107,406	10,924,542	9,949,420	(975,122)	(8.93)	8,326,553
LESS: EXPENDITURES	4,551,882	7,867,007	6,891,885	(975,122)	(12.40)	5,269,018
REVERSION TO EDUCATION TRUST FUND	451,606	0	0	0	.....	0
REVERSION TO STATE GENERAL FUND	3,046,383	0	0	0	.....	0
Balance Unencumbered	3,057,535	3,057,535	3,057,535	0	0.00	3,057,535

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

CERTIFIED LAW ENFORCEMENT ACADEMY PROGRAM

Regulation of Standards and Training of

Law Enforcement Function	2,660,563	2,330,437	3,189,712	859,275	36.87	
TOTAL	2,660,563	2,330,437	3,189,712	859,275	36.87	

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Regulation of Standards and Training of

Law Enforcement Function	1,891,319	5,536,570	3,702,173	(1,834,397)	(33.13)	
TOTAL	1,891,319	5,536,570	3,702,173	(1,834,397)	(33.13)	
TOTAL EXPENDITURES	4,551,882	7,867,007	6,891,885	(975,122)	(12.40)	5,269,018

ALABAMA PEACE OFFICERS' STANDARDS AND TRAINING COMMISSION SUMMARY

Personnel Costs	374,899	628,696	986,185	357,489	56.86	
Employee Benefits	144,987	281,205	395,972	114,767	40.81	
Travel - In-State	11,595	26,000	26,000	0	0.00	
Travel - Out-of-State	0	10,000	10,000	0	0.00	
Repairs and Maintenance	7,884	20,000	20,000	0	0.00	
Rentals and Leases	156,095	220,000	186,450	(33,550)	(15.25)	
Utilities and Communication	20,212	62,000	62,000	0	0.00	
Professional Fees and Services	132,815	2,282,569	469,600	(1,812,969)	(79.43)	
Supplies/Materials/Operating Expenses	18,831	118,000	134,650	16,650	14.11	
Transportation Equipment Operations	1,700	35,000	35,000	0	0.00	
Grants and Benefits	3,611,753	4,063,637	4,349,128	285,491	7.03	
Transportation Equipment Purchases	0	0	126,000	126,000	.....
Other Equipment Purchases	71,111	119,900	90,900	(29,000)	(24.19)	
TOTAL EXPENDITURES	4,551,882	7,867,007	6,891,885	(975,122)	(12.40)	5,269,018
Total Number of Employees	5.00	20.00	20.00	0.00	0.00	

SOURCE OF FUNDS:

State General Fund	453,617	3,046,383	588,000	(2,458,383)	(80.70)	0
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ALABAMA PEACE OFFICERS' STANDARDS AND TRAINING COMMISSION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Education Trust Fund	2,886,637	2,574,695	3,357,956	783,261	30.42	2,323,089
APOSTC - Act 81-864	140,000	300,000	1,000,000	700,000	233.33	1,000,000
APOSTC - Acts 97-494 and 98-671	1,071,628	1,945,929	1,945,929	0	0.00	1,945,929
Total Funds	4,551,882	7,867,007	6,891,885	(975,122)	(12.40)	5,269,018

AGENCY DESCRIPTION: Establishes the criteria for the recruitment, selection, and training of law enforcement officers in the state of Alabama.

STATE PERSONNEL DEPARTMENT

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	2,100,848	2,067,398	274,569	(1,792,829)	(86.72)	274,569
RECEIPTS:						
State Funds:						
State General Fund - Supplemental Appropriation	500,000	0	0	0	.....	0
State General Fund - Reversion Reappropriated	0	500,000	0	(500,000)	(100.00)	0
Agriculture and Industries, Department of	156,670	136,497	158,253	21,756	15.94	136,784
Agricultural/Conservation Development Comm	1,328	1,141	1,744	603	52.85	1,507
Alcoholic Beverage Control Board	382,824	348,657	411,108	62,451	17.91	355,338
Architects, Board of Registration for	1,328	1,141	1,308	167	14.64	1,130
Archives and History	32,750	30,417	33,569	3,152	10.36	29,015
Arts, State Council on the	7,966	7,224	9,155	1,931	26.73	7,913
Attorney General's Office	69,484	61,595	73,677	12,082	19.62	63,682
Auditor, State	3,541	3,422	3,924	502	14.67	3,391
Banking Department, State	41,602	34,980	40,980	6,000	17.15	35,421
Child Abuse & Neglect Prevention Board	9,294	9,505	10,899	1,394	14.67	9,420
Early Childhood Education	100,464	95,533	115,965	20,432	21.39	100,233
Chiropractic Examiners Board	2,655	1,901	3,052	1,151	60.55	2,638
Choctawhatchee-Pea River Watershed	1,328	1,141	1,308	167	14.64	1,130
Commerce, Alabama Department of	32,750	28,896	34,877	5,981	20.70	30,145
Conservation and Natural Resources	525,333	476,789	572,849	96,060	20.15	495,137
Corrections - Contract Team	149,000	145,000	145,000	0	0.00	145,000
Corrections, Department of	1,330,813	1,113,269	1,394,194	280,925	25.23	1,205,059
Cosmetology, Board of	11,507	9,505	11,335	1,830	19.25	9,797
Counseling Examiners Board	1,770	760	872	112	14.74	754
Credit Union Administration	4,868	4,182	4,796	614	14.68	4,145
Crime Victims Compensation, Alabama	9,737	8,365	11,771	3,406	40.72	10,174
Dietetics/Nutrition Board	1,770	1,141	1,308	167	14.64	1,130
Economic and Community Affairs	62,846	65,017	74,985	9,968	15.33	64,812
Education, Department of	354,942	326,985	379,719	52,734	16.13	328,207
Educational Television Commission, Ala	15,047	13,308	16,566	3,258	24.48	14,319
Emergency Management Agency	40,274	39,162	45,340	6,178	15.78	39,189
Employees Insurance Board, State	23,014	19,011	20,490	1,479	7.78	17,710
Engineers and Land Surveyors Registration Board	3,983	3,042	3,924	882	28.99	3,391
Environmental Management, Department of	254,036	224,327	262,447	38,120	16.99	226,844
Ethics Commission	6,639	5,703	6,539	836	14.66	5,652
Examiners of Public Accounts	84,089	75,283	91,551	16,268	21.61	79,131
Finance, Department of	165,522	155,128	170,460	15,332	9.88	147,335
Forensic Sciences, Department of	96,038	84,408	98,527	14,119	16.73	85,161
Forestry Commission	104,889	94,293	116,401	22,108	23.45	100,610
Forestry Registration Board	443	380	436	56	14.74	377
Funeral Services Board	1,770	1,901	3,052	1,151	60.55	2,638
General Contractors, State Licensing Board for	6,639	5,323	6,103	780	14.65	5,275
Geological Survey	22,129	17,490	20,926	3,436	19.65	18,087
Governor's Office	19,916	20,532	23,542	3,010	14.66	20,348
Health, Department of Public	1,143,162	991,600	1,172,727	181,127	18.27	1,013,637
Health Planning Agency, State	5,311	4,563	4,796	233	5.11	4,145
Heating and Air Conditioning Contractors Board	5,311	4,563	5,231	668	14.64	4,522
Historical Commission, Alabama	29,210	24,714	32,261	7,547	30.54	27,884
Home Builders Licensure Board	8,851	7,985	10,027	2,042	25.57	8,667

STATE PERSONNEL DEPARTMENT

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Human Resources, Department of	1,669,380	1,426,186	1,673,643	247,457	17.35	1,446,599
Indian Affairs Commission, Alabama	1,328	1,141	1,308	167	14.64	1,130
Insurance, Department of	67,712	58,933	76,293	17,360	29.46	65,943
Judicial Inquiry Commission	3,098	2,662	3,052	390	14.65	2,638
Labor, Department of	324,405	293,906	327,840	33,934	11.55	283,366
Liquefied Petroleum Gas Board	3,983	3,042	4,360	1,318	43.33	3,768
Manufactured Housing Commission	11,064	7,985	10,899	2,914	36.49	9,420
Medicaid Agency, Alabama	262,888	227,368	267,242	39,874	17.54	230,989
Mental Health, Department of	463,372	418,236	535,357	117,121	28.00	462,731
Military Department	121,265	104,559	112,477	7,918	7.57	97,219
Nursing, Board of	26,554	23,954	29,209	5,255	21.94	25,247
Nursing Home Administrators Examining Board	443	380	436	56	14.74	377
Occupational Therapy Board	885	760	872	112	14.74	754
Office of Information Technology	53,109	42,964	49,699	6,735	15.68	42,957
Oil and Gas Board	11,949	10,266	12,643	2,377	23.15	10,928
Onsite Wastewater Board	1,770	1,521	1,744	223	14.66	1,507
Pardons and Paroles Board	343,878	300,370	353,562	53,192	17.71	305,598
Peace Officers Annuity and Benefit Fund	1,328	1,141	1,308	167	14.64	1,130
Peace Officers Standards/Training Commission	2,213	1,901	2,180	279	14.68	1,884
Physical Fitness Commission	1,328	1,141	1,308	167	14.64	1,130
Physical Therapy, Board of	1,328	1,521	1,744	223	14.66	1,507
Plumbers and Gas Fitters Examining Board	7,524	5,703	6,103	400	7.01	5,275
Polygraph Examiners	443	380	436	56	14.74	377
Port Authority, Alabama State	65,943	58,173	69,753	11,580	19.91	60,291
Public Education Employees Insurance Board	14,162	14,068	16,130	2,062	14.66	13,942
Public Library Service	15,490	13,688	13,951	263	1.92	12,058
Public Service Commission	28,767	24,714	27,465	2,751	11.13	23,739
Real Estate Appraisers Board	3,983	3,042	3,052	10	0.33	2,638
Real Estate Commission	16,818	13,688	15,259	1,571	11.48	13,189
Retirement Systems	144,721	127,372	148,662	21,290	16.71	128,494
Revenue, Department of	498,336	432,685	516,610	83,925	19.40	446,528
Secretary of State	19,916	15,589	17,438	1,849	11.86	15,073
Securities Commission	28,325	23,573	30,517	6,944	29.46	26,377
Senior Services, Department of	21,686	21,292	24,414	3,122	14.66	21,102
Social Work Examiners Board	2,213	1,521	1,744	223	14.66	1,507
Soil and Water Conservation Commission	3,541	2,662	3,488	826	31.03	3,015
Speech Pathology & Audiology Board	885	380	436	56	14.74	377
State Law Enforcement Agency	618,273	520,514	595,519	75,005	14.41	514,731
Surface Mining Commission	10,622	9,125	9,591	466	5.11	8,290
Tourism and Travel, Bureau of	28,768	26,235	29,645	3,410	13.00	25,624
Transportation - Contract-Team	980,000	980,000	980,000	0	0.00	980,000
Transportation, Department of	1,872,963	1,622,374	1,872,869	250,495	15.44	1,618,804
Treasurer, State	12,392	10,266	12,207	1,941	18.91	10,551
Veterans Affairs, Department of	12,835	11,406	11,771	365	3.20	10,174
Veterinary Medical Examiners, Department of	1,770	1,901	1,744	(157)	(8.26)	1,507
Women's Commission	443	0	436	436	.....	377
Youth Services, Department of	156,670	139,539	178,743	39,204	28.10	154,495
Rehabilitation Services	342,108	297,328	346,587	49,259	16.57	299,569
Psychology Examiners	885	760	872	112	14.74	754
Agricultural Museum Board	885	760	872	112	14.74	754

STATE PERSONNEL DEPARTMENT

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Governor's Mansion Authority	3,098	2,662	2,180	(482)	(18.11)	1,884
Electrical Contractors Board	443	760	0	(760)	(100.00)	0
Massage Therapy Board	543	760	436	(324)	(42.63)	377
Professional Bail Bonding Board	443	380	436	56	14.74	377
Hearing Instrument Dealers Board	443	380	436	56	14.74	377
Medical Cannabis Commission	12,213	2,662	3,052	390	14.65	2,638
Alabama Office of Minority Affairs	1,770	1,521	2,180	659	43.33	1,884
Alabama Board of Court Reporting	443	380	436	56	14.74	377
Alabama Security Regulatory Board	67	760	1,308	548	72.11	1,130
Home Medical Equipment Service Provider Board	0	0	436	436	.....	377
Salvage Equipment to Other Pro	5,449	0	0	0	.....	0
Other - Intragovernmental	82,901	0	0	0	.....	0
Alabama Tax Tribunal	2,213	2,281	2,616	335	14.69	2,261
TOTAL RECEIPTS	14,227,516	12,527,000	14,025,000	1,498,000	11.96	12,275,000
TOTAL AVAILABLE	16,328,364	14,594,398	14,299,569	(294,829)	(2.02)	12,549,569
LESS: EXPENDITURES	12,810,538	13,216,741	14,025,000	808,259	6.12	12,275,000
REVERSION TO STATE GENERAL FUND	500,000	0	0	0	.....	0
TRANSFER TO FINANCE DEPARTMENT	2,000,000	0	0	0	.....	0
Balance Unencumbered	1,017,826	1,377,657	274,569	(1,103,088)	(80.07)	274,569
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
ADMINISTRATIVE SUPPORT SERVICES PROGRAM						
Personnel Services Function	12,810,538	13,216,741	14,025,000	808,259	6.12	
TOTAL	12,810,538	13,216,741	14,025,000	808,259	6.12	
TOTAL EXPENDITURES	12,810,538	13,216,741	14,025,000	808,259	6.12	12,275,000
STATE PERSONNEL DEPARTMENT SUMMARY						
Personnel Costs	6,821,239	7,342,252	7,737,293	395,041	5.38	
Employee Benefits	2,466,560	2,969,295	3,184,467	215,172	7.25	
Travel - In-State	32,500	35,000	32,500	(2,500)	(7.14)	
Travel - Out-of-State	27,000	30,000	30,000	0	0.00	
Repairs and Maintenance	68,000	75,000	70,000	(5,000)	(6.67)	
Rentals and Leases	1,066,092	1,135,000	1,264,740	129,740	11.43	
Utilities and Communication	257,000	240,000	250,000	10,000	4.17	
Professional Fees and Services	538,500	828,353	510,000	(318,353)	(38.43)	
Supplies/Materials/Operating Expenses	454,827	282,500	350,900	68,400	24.21	
Transportation Equipment Operations	38,000	55,000	45,000	(10,000)	(18.18)	
Grants and Benefits	100	100	100	0	0.00	
Capital Outlay	775,220	0	194,000	194,000	.....
Transportation Equipment Purchases	3,500	40,000	0	(40,000)	(100.00)	
Other Equipment Purchases	262,000	184,241	356,000	171,759	93.23	
TOTAL EXPENDITURES	12,810,538	13,216,741	14,025,000	808,259	6.12	12,275,000
Total Number of Employees	92.00	99.00	99.00	0.00	0.00	
SOURCE OF FUNDS:						
State General Fund	0	500,000	0	(500,000)	(100.00)	0
Personnel Fund	12,810,538	12,716,741	14,025,000	1,308,259	10.29	12,275,000
Total Funds	12,810,538	13,216,741	14,025,000	808,259	6.12	12,275,000

AGENCY DESCRIPTION: Provides support for at least twelve monthly meetings of the State Personnel Board; receives and reviews applications for examination; validates written tests; constructs tests and arranges to administer them; grades tests and applications and sets up eligible registers; maintains classification and pay plans; certifies eligibles to vacancies and resulting appointments; maintains records; verifies and approves personnel transactions; provides technical assistance to counties and cities in such things as development of classification and pay plans when personnel management systems are installed; and is responsible for due process disciplinary hearings.

GOVERNOR'S COMMISSION ON PHYSICAL FITNESS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	9,288	11,788	11,788	0	0.00	11,788
RECEIPTS:						
Federal and Local Funds:						
Donations	5,000	9,288	9,288	0	0.00	9,288
State Funds:						
Education Trust Fund	2,393,636	2,599,951	2,647,361	47,410	1.82	2,599,951
Education Trust Fund- Reversion Reappropriated	6,200	885	0	(885)	(100.00)	0
TOTAL RECEIPTS	2,404,836	2,610,124	2,656,649	46,525	1.78	2,609,239
TOTAL AVAILABLE	2,414,124	2,621,912	2,668,437	46,525	1.77	2,621,027
LESS: EXPENDITURES	2,401,451	2,610,124	2,656,649	46,525	1.78	2,609,239
REVERSION TO EDUCATION TRUST FUND	885	0	0	0	.....	0
Balance Unencumbered	11,788	11,788	11,788	0	0.00	11,788
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
ADVISORY SERVICES PROGRAM						
Physical Education Function	2,401,451	2,610,124	2,656,649	46,525	1.78	
TOTAL	2,401,451	2,610,124	2,656,649	46,525	1.78	
TOTAL EXPENDITURES	2,401,451	2,610,124	2,656,649	46,525	1.78	2,609,239
GOVERNOR'S COMMISSION ON PHYSICAL FITNESS SUMMARY						
Personnel Costs	169,261	171,700	208,694	36,994	21.55	
Employee Benefits	61,577	64,100	71,772	7,672	11.97	
Travel - In-State	3,599	2,100	3,000	900	42.86	
Travel - Out-of-State	394	6,000	4,000	(2,000)	(33.33)	
Repairs and Maintenance	340	840	840	0	0.00	
Rentals and Leases	18,500	18,300	18,500	200	1.09	
Utilities and Communication	1,400	1,400	1,000	(400)	(28.57)	
Professional Fees and Services	11,055	11,056	12,000	944	8.54	
Supplies/Materials/Operating Expenses	14,000	14,000	18,000	4,000	28.57	
Transportation Equipment Operations	5,300	4,800	4,800	0	0.00	
Grants and Benefits	2,115,220	2,312,428	2,311,543	(885)	(0.04)	
Other Equipment Purchases	805	3,400	2,500	(900)	(26.47)	
TOTAL EXPENDITURES	2,401,451	2,610,124	2,656,649	46,525	1.78	2,609,239
Total Number of Employees	2.10	2.20	3.00	0.80	36.36	
SOURCE OF FUNDS:						
Education Trust Fund	2,398,951	2,600,836	2,647,361	46,525	1.79	2,599,951
Physical Fitness Commission Fund	2,500	9,288	9,288	0	0.00	9,288
Total Funds	2,401,451	2,610,124	2,656,649	46,525	1.78	2,609,239

AGENCY DESCRIPTION: Administers functions and programs to promote, improve and protect the physical fitness of the residents of Alabama, meaning good or improved habits and programs relating to recreation, exercise, sports and use of leisure time. Maintains liaison with the State Department of Education, local boards of education, private/parochial schools, and physical fitness groups within the various governmental subdivisions of the state, as well as comparable agencies in other states and in the federal government. Consults with and advises these groups about programs of physical fitness and collects, assembles, and disseminates information by publication, advertisement, conferences, workshops, programs, lectures, and other means. Serves as a catalyst to obtain the support of professionals, citizen volunteers, nationally known experts, celebrities, the news media, public and private agencies and facilities, special grants and in-kind services, which has generated approximately \$2,000,000 in value.

BOARD OF PHYSICAL THERAPY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	2,315,349	2,604,780	2,654,007	49,227	1.89	2,654,007
RECEIPTS:						
State Funds:						
Physical Therapy Licensing Fees	796,266	730,000	815,000	85,000	11.64	815,000
TOTAL RECEIPTS	796,266	730,000	815,000	85,000	11.64	815,000
TOTAL AVAILABLE	3,111,615	3,334,780	3,469,007	134,227	4.03	3,469,007
LESS: EXPENDITURES	506,835	680,773	806,602	125,829	18.48	806,602
Balance Unencumbered	2,604,780	2,654,007	2,662,405	8,398	0.32	2,662,405

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Physical Therapy Regulation Function	506,835	680,773	806,602	125,829	18.48	
TOTAL	506,835	680,773	806,602	125,829	18.48	
TOTAL EXPENDITURES	506,835	680,773	806,602	125,829	18.48	806,602

BOARD OF PHYSICAL THERAPY SUMMARY

Personnel Costs	172,891	256,165	274,515	18,350	7.16	
Employee Benefits	47,429	71,726	78,305	6,579	9.17	
Travel - In-State	7,111	12,500	12,500	0	0.00	
Travel - Out-of-State	206	10,000	10,000	0	0.00	
Repairs and Maintenance	3,579	5,000	5,000	0	0.00	
Rentals and Leases	66,296	95,000	95,000	0	0.00	
Utilities and Communication	6,949	14,000	14,000	0	0.00	
Professional Fees and Services	192,882	189,882	286,282	96,400	50.77	
Supplies/Materials/Operating Expenses	9,243	12,500	15,000	2,500	20.00	
Grants and Benefits	0	0	1,000	1,000	.....
Other Equipment Purchases	249	14,000	15,000	1,000	7.14	
TOTAL EXPENDITURES	506,835	680,773	806,602	125,829	18.48	806,602
Total Number of Employees	4.00	5.00	5.00	0.00	0.00	

SOURCE OF FUNDS:

Physical Therapy Fund	506,835	680,773	806,602	125,829	18.48	806,602
Total Funds	506,835	680,773	806,602	125,829	18.48	806,602

AGENCY DESCRIPTION: Licenses physical therapists/physical therapist assistants, enforces the law governing the practice of physical therapy.

PLUMBERS AND GAS FITTERS EXAMINING BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	457,906	661,857	661,857	0	0.00	661,857
RECEIPTS:						
State Funds:						
Plumbers and Gas Fitters Examining Board	2,222,963	2,470,186	2,469,772	(414)	(0.02)	2,469,772
TOTAL RECEIPTS	2,222,963	2,470,186	2,469,772	(414)	(0.02)	2,469,772
TOTAL AVAILABLE	2,680,869	3,132,043	3,131,629	(414)	(0.01)	3,131,629
LESS: EXPENDITURES	2,019,012	2,470,186	2,470,407	221	0.01	2,470,407
Balance Unencumbered	661,857	661,857	661,222	(635)	(0.10)	661,222

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Licensing and Regulation of Plumbers and Gas Fitters Function	2,019,012	2,470,186	2,470,407	221	0.01	
TOTAL	2,019,012	2,470,186	2,470,407	221	0.01	
TOTAL EXPENDITURES	2,019,012	2,470,186	2,470,407	221	0.01	2,470,407

PLUMBERS AND GAS FITTERS EXAMINING BOARD SUMMARY

Personnel Costs	931,317	1,096,758	1,078,553	(18,205)	(1.66)	
Employee Benefits	351,896	373,028	386,454	13,426	3.60	
Travel - In-State	58,924	135,000	135,000	0	0.00	
Travel - Out-of-State	25,889	40,000	40,000	0	0.00	
Repairs and Maintenance	3,388	5,000	5,000	0	0.00	
Rentals and Leases	91,669	110,400	110,400	0	0.00	
Utilities and Communication	49,860	90,000	90,000	0	0.00	
Professional Fees and Services	206,574	260,000	260,000	0	0.00	
Supplies/Materials/Operating Expenses	73,758	80,000	80,000	0	0.00	
Transportation Equipment Operations	77,312	100,000	100,000	0	0.00	
Transportation Equipment Purchases	118,721	145,000	145,000	0	0.00	
Other Equipment Purchases	29,704	35,000	40,000	5,000	14.29	
TOTAL EXPENDITURES	2,019,012	2,470,186	2,470,407	221	0.01	2,470,407
Total Number of Employees	14.00	25.00	25.00	0.00	0.00	

SOURCE OF FUNDS:

Plumbers and Gas Fitters Examining Board	2,019,012	2,470,186	2,470,407	221	0.01	2,470,407
Total Funds	2,019,012	2,470,186	2,470,407	221	0.01	2,470,407

AGENCY DESCRIPTION: Certifies, through examination, the competency of persons engaged in plumbing, natural gas fitting or medical gas fitting. Maintains an inspection and investigation program to make sure unauthorized persons are not engaged in these trades in violation of Code of Alabama 1975, Sections 34-37-1 through 34-37-18. Provides for the protection of public health, safety and welfare by issuing, for inspection, certificates of competency to those making passing grades and renewing those annually.

ALABAMA PODIATRY BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	0	79,686	79,686	0	0.00	79,686
RECEIPTS:						
State Funds:						
License and Registration Fees	112,500	120,000	120,000	0	0.00	120,000
TOTAL RECEIPTS	112,500	120,000	120,000	0	0.00	120,000
TOTAL AVAILABLE	112,500	199,686	199,686	0	0.00	199,686
LESS: EXPENDITURES	32,814	120,000	120,000	0	0.00	120,000
Balance Unencumbered	79,686	79,686	79,686	0	0.00	79,686

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Licensing and Regulation of Podiatrist Function	32,814	120,000	120,000	0	0.00	
TOTAL	32,814	120,000	120,000	0	0.00	
TOTAL EXPENDITURES	32,814	120,000	120,000	0	0.00	120,000

ALABAMA PODIATRY BOARD SUMMARY

Personnel Costs	4,200	24,000	24,000	0	0.00	
Employee Benefits	324	5,000	5,000	0	0.00	
Travel - In-State	5,951	5,000	5,000	0	0.00	
Utilities and Communication	129	500	500	0	0.00	
Professional Fees and Services	20,661	78,500	78,500	0	0.00	
Supplies/Materials/Operating Expenses	1,549	7,000	7,000	0	0.00	
TOTAL EXPENDITURES	32,814	120,000	120,000	0	0.00	120,000
Total Number of Employees	0.00	0.00	0.00	0.00	.....

SOURCE OF FUNDS:

Alabama Podiatry Board Fund	32,814	120,000	120,000	0	0.00	120,000
Total Funds	32,814	120,000	120,000	0	0.00	120,000

AGENCY DESCRIPTION: The Alabama State Podiatry Board is a licensing and regulatory organization, created to protect the public from incompetent, unprofessional and unlawful practice of podiatry.

BOARD OF POLYGRAPH EXAMINERS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	45,644	43,640	43,640	0	0.00	43,640
RECEIPTS:						
State Funds:						
Investigation and Licensing Fees	24,650	40,000	40,000	0	0.00	40,000
TOTAL RECEIPTS	24,650	40,000	40,000	0	0.00	40,000
TOTAL AVAILABLE	70,294	83,640	83,640	0	0.00	83,640
LESS: EXPENDITURES	26,654	40,000	40,000	0	0.00	40,000
Balance Unencumbered	43,640	43,640	43,640	0	0.00	43,640

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Licensure of Polygraph Examiners Function	26,654	40,000	40,000	0	0.00	
TOTAL	26,654	40,000	40,000	0	0.00	
TOTAL EXPENDITURES	26,654	40,000	40,000	0	0.00	40,000

BOARD OF POLYGRAPH EXAMINERS SUMMARY

Personnel Costs	12,827	19,600	19,600	0	0.00	
Employee Benefits	3,430	2,800	3,800	1,000	35.71	
Travel - In-State	6,879	9,900	9,900	0	0.00	
Travel - Out-of-State	0	2,000	2,000	0	0.00	
Rental and Leases	250	800	400	(400)	(50.00)	
Utilities and Communication	277	400	400	0	0.00	
Professional Fees and Services	2,000	2,800	2,400	(400)	(14.29)	
Supplies/Materials/Operating Expenses	791	1,000	1,000	0	0.00	
Miscellaneous	200	700	500	(200)	(28.57)	
TOTAL EXPENDITURES	26,654	40,000	40,000	0	0.00	40,000
Total Number of Employees	1.00	1.00	1.00	0.00	0.00	

SOURCE OF FUNDS:

Board of Polygraph Examiners Fund	26,654	40,000	40,000	0	0.00	40,000
Total Funds	26,654	40,000	40,000	0	0.00	40,000

AGENCY DESCRIPTION: Provides for the testing and licensing of persons who use instrumentation or mechanical devices to test or question a subject for the purpose of detecting or verifying truth of statements.

ALABAMA STATE PORT AUTHORITY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	0	0	0	0	.....	0
RECEIPTS:						
Federal and Local Funds:						
Coal Handling & Storage	87,165,312	86,345,717	86,500,000	154,283	0.18	86,500,000
General Cargo & Intermodal	26,732,402	24,394,966	24,500,000	105,034	0.43	24,500,000
Marine Liquid Bulk Terminal	4,742,597	4,449,393	4,500,000	50,607	1.14	4,500,000
Terminal Railroad	31,607,244	29,866,744	30,000,000	133,256	0.45	30,000,000
Real Estate	15,203,519	13,701,269	14,000,000	298,731	2.18	14,000,000
Harbormaster	3,278,137	3,462,500	3,500,000	37,500	1.08	3,500,000
Pinto Terminal	19,364,909	16,757,484	16,500,000	(257,484)	(1.54)	16,500,000
Other	3,397,505	8,619,245	8,500,000	(119,245)	(1.38)	8,500,000
Federal Emergency Management Agency Fund	1,622,794	0	0	0	.....	0
Port Security Grant Fund	204,164	203,942	0	(203,942)	(100.00)	0
RESTORE Grant Fund	302,670	149,643	0	(149,643)	(100.00)	0
Federal Railroad Administration	1,336,507	1,085,821	0	(1,085,821)	(100.00)	0
HUD FY2022	2,622,479	1,871,274	0	(1,871,274)	(100.00)	0
State Funds:						
State General Fund - Conditional Appropriation	0	3,500,000 *	3,500,000 *	0	0.00	3,500,000*
TOTAL RECEIPTS	197,580,239	190,907,998	188,000,000	(2,907,998)	(1.52)	188,000,000
TOTAL AVAILABLE	197,580,239	190,907,998	188,000,000	(2,907,998)	(1.52)	188,000,000
LESS: EXPENDITURES	159,835,933	163,812,269	163,750,000	(62,269)	(0.04)	163,750,000
NON-CASH EXPENDITURES	37,744,306	27,095,729	24,250,000	(2,845,729)	(10.50)	24,250,000
Balance Unencumbered	0	0	0	0	.....	0
*Amounts are conditional and are not included in totals.						
<u>SUMMARY BUDGET REQUEST</u>						
ALABAMA STATE PORT AUTHORITY SUMMARY						
Salaries	61,076,588	62,971,727	63,000,000	28,273	0.04	
Utilities	5,352,975	5,354,955	5,400,000	45,045	0.84	
Insurance	5,492,689	6,884,355	7,000,000	115,645	1.68	
Rentals	1,431,142	1,442,232	1,400,000	(42,232)	(2.93)	
TOTAL	73,353,394	76,653,269	76,800,000	146,731	0.19	
MAINTENANCE & REPAIR						
Maintenance Materials and Services	29,095,320	26,743,765	26,850,000	106,235	0.40	
Dredging	12,391,749	13,181,412	13,200,000	18,588	0.14	
Operations	6,957,669	6,761,078	6,500,000	(261,078)	(3.86)	
Outside Services	7,174,504	9,589,047	9,300,000	(289,047)	(3.01)	
Environmental Health and Safety	2,776,864	2,478,961	2,400,000	(78,961)	(3.19)	
Miscellaneous Expenses	4,918,600	5,208,243	5,200,000	(8,243)	(0.16)	
Debt Service	23,167,833	23,196,494	23,500,000	303,506	1.31	
TOTAL	86,482,539	87,159,000	86,950,000	(209,000)	(0.24)	
TOTAL EXPENDITURES	159,835,933	163,812,269	163,750,000	(62,269)	(0.04)	163,750,000
Total Number of Employees	543.00	548.00	548.00	0.00	0.00	

ALABAMA STATE PORT AUTHORITY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
SOURCE OF FUNDS:						
Alabama State Docks Fund	159,835,933	163,812,269	163,750,000	(62,269)	(0.04)	163,750,000
TOTAL FUNDS	159,835,933	163,812,269	163,750,000	(62,269)	(0.04)	163,750,000

AGENCY DESCRIPTION: Title 33 of the Code Of Alabama gives Alabama State Port Authority the responsibility of acquiring, constructing, operating and promoting the deep-water seaport at Mobile and inland ports along the navigable waterways of the state of Alabama. The Port Authority is required by Generally Accepted Accounting Principles, the Governmental Accounting Standards Board, the Governmental Finance Officers Association and the Department of Examiners of Public Accounts to use Enterprise Fund Accounting Standards for its financial reporting. This system is a full accrual, profit center oriented system rather than a cash basis object code system. Therefore, the entire financial reporting system is incompatible with the governmental accounting system based upon a receipts and expenditure basis of accounting. The appropriation request of \$3.5 million dollars for the 2025-2026 year is conditional, contingent upon the availability of funds and upon the financial needs of the department. This conditional appropriation is considered very important by the bond rating agencies and the bond investment community. Therefore, we respectfully request the inclusion of this request in the budget.

ALABAMA PRIVATE INVESTIGATION BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	123,850	78,477	78,477	0	0.00	78,477
RECEIPTS:						
State Funds:						
Application and Licensure Fees	111,025	242,000	242,000	0	0.00	242,000
TOTAL RECEIPTS	111,025	242,000	242,000	0	0.00	242,000
TOTAL AVAILABLE	234,875	320,477	320,477	0	0.00	320,477
LESS: EXPENDITURES	156,398	242,000	242,000	0	0.00	242,000
Balance Unencumbered	78,477	78,477	78,477	0	0.00	78,477

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Private Investigation Board Function	156,398	242,000	242,000	0	0.00	
TOTAL	156,398	242,000	242,000	0	0.00	
TOTAL EXPENDITURES	156,398	242,000	242,000	0	0.00	242,000

ALABAMA PRIVATE INVESTIGATION BOARD SUMMARY

Travel - In-State	7,111	15,000	15,000	0	0.00	
Travel - Out-of-State	2,000	8,000	8,000	0	0.00	
Rentals and Leases	2,589	12,450	12,450	0	0.00	
Utilities and Communication	4,058	13,000	13,000	0	0.00	
Professional Fees and Services	133,891	177,000	177,000	0	0.00	
Supplies/Materials/Operating Expenses	6,199	16,000	16,000	0	0.00	
Miscellaneous	550	550	550	0	0.00	
TOTAL EXPENDITURES	156,398	242,000	242,000	0	0.00	242,000
Total Number of Employees	0.00	0.00	0.00	0.00	.....

SOURCE OF FUNDS:

Private Investigation Board Fund	156,398	242,000	242,000	0	0.00	242,000
Total Funds	156,398	242,000	242,000	0	0.00	242,000

AGENCY DESCRIPTION: The Alabama Private Investigation Board regulates and licenses the practice of private investigation for the purpose of public protection.

ALABAMA PROFESSIONAL BAIL BONDING BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	277,050	207,206	207,206	0	0.00	207,206
RECEIPTS:						
State Funds:						
License and Examination Fees	163,745	250,000	250,000	0	0.00	250,000
TOTAL RECEIPTS	163,745	250,000	250,000	0	0.00	250,000
TOTAL AVAILABLE	440,795	457,206	457,206	0	0.00	457,206
LESS: EXPENDITURES	233,589	250,000	250,000	0	0.00	250,000
Balance Unencumbered	207,206	207,206	207,206	0	0.00	207,206

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION

PROGRAM

Professional Bail Bonding Licensing and Regulation

Function	233,589	250,000	250,000	0	0.00	
TOTAL	233,589	250,000	250,000	0	0.00	
TOTAL EXPENDITURES	233,589	250,000	250,000	0	0.00	250,000

ALABAMA PROFESSIONAL BAIL BONDING
BOARD SUMMARY

Personnel Costs	22,296	30,000	38,000	8,000	26.67	
Employee Benefits	1,706	3,500	3,500	0	0.00	
Travel - In-State	22,051	27,000	27,000	0	0.00	
Utilities and Communication	3,072	4,000	4,000	0	0.00	
Professional Fees and Services	177,866	177,000	169,000	(8,000)	(4.52)	
Supplies/Materials/Operating Expenses	4,210	5,000	5,000	0	0.00	
Other Equipment Purchases	2,388	3,500	3,500	0	0.00	
TOTAL EXPENDITURES	233,589	250,000	250,000	0	0.00	250,000
Total Number of Employees	1.00	1.00	1.00	0.00	0.00	

SOURCE OF FUNDS:

Alabama Bail Bond Board Fund	233,589	250,000	250,000	0	0.00	250,000
Total Funds	233,589	250,000	250,000	0	0.00	250,000

AGENCY DESCRIPTION: Regulates the practice of bail bonding; professional bondsmen and recovery agents to adhere to regulations as per the Alabama Bail Bond Regulatory Act, Alabama Act number 2019-409. This includes granting of licenses to qualified applicants, establish continuing education requirements, and investigating complaints regarding individuals who are not in compliance with the above named Act.

OFFICE OF PROSECUTION SERVICES

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	241,713	240,369	240,369	0	0.00	240,369
RECEIPTS:						
Federal and Local Funds:						
Victim Service Officer Funds	505,876	600,000	600,000	0	0.00	600,000
10% DA County Funds	118,929	130,591	125,000	(5,591)	(4.28)	125,000
Federal Grants	1,127,472	1,231,066	1,163,000	(68,066)	(5.53)	1,163,000
Other	81,567	0	50,000	50,000	.....	50,000
Sale of Salvage Equipment	295	0	0	0	.....	0
Sex Offender Registration Fees	22,649	15,000	25,000	10,000	66.67	25,000
State Funds:						
State General Fund	1,110,072	1,155,893	1,946,740	790,847	68.42	1,227,056
State General Fund - Reversion Reappropriated	8,045	5,789	0	(5,789)	(100.00)	0
State General Fund - COLA	13,745	17,562	0	(17,562)	(100.00)	0
State General Fund - SEIB Increase	5,076	2,352	0	(2,352)	(100.00)	0
State General Fund - Inflationary Increase	0	1,249	0	(1,249)	(100.00)	0
Pre-Trial Diversion Fee	44,578	50,000	50,000	0	0.00	50,000
ADECA DV Prosecutor	80,000	80,000	80,000	0	0.00	80,000
Transfer from Commission on Higher Education	550,000	550,000	550,000	0	0.00	550,000
TOTAL RECEIPTS	3,668,304	3,839,502	4,589,740	750,238	19.54	3,870,056
TOTAL AVAILABLE	3,910,017	4,079,871	4,830,109	750,238	18.39	4,110,425
LESS: EXPENDITURES	3,663,859	3,839,502	4,765,823	926,321	24.13	4,046,139
REVERSION TO STATE GENERAL FUND	5,789	0	0			
Balance Unencumbered	240,369	240,369	64,286	(176,083)	(73.26)	64,286

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROSECUTION TRAINING EDUCATION AND MANAGEMENT PROGRAM

Prosecution Training Education - Management						
Function	3,663,859	3,839,502	4,765,823	926,321	24.13	
TOTAL	3,663,859	3,839,502	4,765,823	926,321	24.13	
TOTAL EXPENDITURES	3,663,859	3,839,502	4,765,823	926,321	24.13	4,046,139

OFFICE OF PROSECUTION SERVICES SUMMARY

Personnel Costs	2,115,391	2,259,303	2,749,479	490,176	21.70	
Employee Benefits	709,951	808,892	1,046,344	237,452	29.36	
Travel - In-State	79,342	60,614	105,000	44,386	73.23	
Travel - Out-of-State	18,914	44,959	60,000	15,041	33.45	
Repairs and Maintenance	500	2,000	2,000	0	0.00	
Rentals and Leases	104,505	122,000	250,000	128,000	104.92	
Utilities and Communication	49,398	54,141	81,000	26,859	49.61	
Professional Fees and Services	80,447	137,391	120,000	(17,391)	(12.66)	

OFFICE OF PROSECUTION SERVICES

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Supplies/Materials/Operating Expenses	87,919	86,046	112,000	25,954	30.16	
Transportation Equipment Operations	79,796	69,110	105,000	35,890	51.93	
Grants and Benefits	93,550	105,000	100,000	(5,000)	(4.76)	
Transportation Equipment Purchases	0	55,000	0	(55,000)	(100.00)	
Other Equipment Purchases	244,146	35,046	35,000	(46)	(0.13)	
TOTAL EXPENDITURES	3,663,859	3,839,502	4,765,823	926,321	24.13	4,046,139
Total Number of Employees	20.50	23.00	23.00	0.00	0.00	
SOURCE OF FUNDS:						
State General Fund	1,131,149	1,182,845	1,946,740	763,895	64.58	1,227,056
Office of Prosecution Services Fund	2,028,710	2,056,657	2,219,083	162,426	7.90	2,219,083
Victim Service Officer Funds	504,000	600,000	600,000	0	0.00	600,000
Total Funds	3,663,859	3,839,502	4,765,823	926,321	24.13	4,046,139

AGENCY DESCRIPTION: Administers and coordinates the services of all District Attorneys in the state of Alabama.

ALABAMA STATE BOARD OF PROSTHETISTS AND ORTHOTISTS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	176,262	153,103	153,103	0	0.00	153,103
RECEIPTS:						
State Funds:						
License and Registration Fees	130,625	250,000	250,000	0	0.00	250,000
TOTAL RECEIPTS	130,625	250,000	250,000	0	0.00	250,000
TOTAL AVAILABLE	306,887	403,103	403,103	0	0.00	403,103
LESS: EXPENDITURES	153,784	250,000	250,000	0	0.00	250,000
Balance Unencumbered	153,103	153,103	153,103	0	0.00	153,103
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM						
Licensing and Regulation Function	153,784	250,000	250,000	0	0.00	
TOTAL	153,784	250,000	250,000	0	0.00	
TOTAL EXPENDITURES	153,784	250,000	250,000	0	0.00	250,000
ALABAMA STATE BOARD OF PROSTHETISTS AND ORTHOTISTS SUMMARY						
Personnel Costs	1,000	8,000	8,000	0	0.00	
Employee Benefits	76	1,200	1,200	0	0.00	
Travel - In-State	1,725	7,600	7,600	0	0.00	
Professional Fees and Services	149,846	224,000	224,000	0	0.00	
Supplies/Materials/Operating Expenses	1,137	9,200	9,200	0	0.00	
TOTAL EXPENDITURES	153,784	250,000	250,000	0	0.00	250,000
Total Number of Employees	9.00	9.00	9.00	0.00	0.00	
SOURCE OF FUNDS:						
Prosthetists and Orthotists Board Fund	153,784	250,000	250,000	0	0.00	250,000
Total Funds	153,784	250,000	250,000	0	0.00	250,000

AGENCY DESCRIPTION: Regulates and licenses persons administering prosthetic and orthotic care and orthotic suppliers.

BOARD OF EXAMINERS IN PSYCHOLOGY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	414,070	355,523	355,523	0	0.00	355,523
RECEIPTS:						
State Funds:						
License and Renewal Fees	302,695	764,161	418,420	(345,741)	(45.24)	418,420
TOTAL RECEIPTS	302,695	764,161	418,420	(345,741)	(45.24)	418,420
TOTAL AVAILABLE	716,765	1,119,684	773,943	(345,741)	(30.88)	773,943
LESS: EXPENDITURES	361,242	764,161	425,973	(338,188)	(44.26)	425,973
Balance Unencumbered	355,523	355,523	347,970	(7,553)	(2.12)	347,970

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Licensure and Regulation of Psychologists

Function	361,242	764,161	425,973	(338,188)	(44.26)	
TOTAL	361,242	764,161	425,973	(338,188)	(44.26)	
TOTAL EXPENDITURES	361,242	764,161	425,973	(338,188)	(44.26)	425,973

BOARD OF EXAMINERS IN PSYCHOLOGY SUMMARY

Personnel Costs	153,358	173,820	179,152	5,332	3.07	
Employee Benefits	58,309	65,971	69,797	3,826	5.80	
Travel - In-State	9,122	18,000	10,000	(8,000)	(44.44)	
Travel - Out-of-State	6,952	26,000	8,500	(17,500)	(67.31)	
Repairs and Maintenance	1,375	10,000	1,750	(8,250)	(82.50)	
Rentals and Leases	38,759	62,000	41,500	(20,500)	(33.06)	
Utilities and Communication	6,904	28,000	7,500	(20,500)	(73.21)	
Professional Fees and Services	76,307	298,170	95,774	(202,396)	(67.88)	
Supplies/Materials/Operating Expenses	10,156	30,000	11,500	(18,500)	(61.67)	
Grants and Benefits	0	1,200	500	(700)	(58.33)	
Capital Outlay	0	25,000	0	(25,000)	(100.00)	
Other Equipment Purchases	0	26,000	0	(26,000)	(100.00)	
TOTAL EXPENDITURES	361,242	764,161	425,973	(338,188)	(44.26)	425,973
Total Number of Employees	2.00	2.00	2.00	0.00	0.00	

SOURCE OF FUNDS:

Board of Examiners in Psychology Fund	361,242	764,161	425,973	(338,188)	(44.26)	425,973
Total Funds	361,242	764,161	425,973	(338,188)	(44.26)	425,973

AGENCY DESCRIPTION: Licenses psychologists and psychological technicians in the state. Screens all applicants' credentials, examines those admitted, and licenses those who meet the qualifications. Collects application and renewal fees, and fees for rosters and other publications. Regulates the practice of psychology so as to protect the public from unscrupulous practitioners or individuals engaged in unauthorized practice.

PUBLIC EDUCATION EMPLOYEES' HEALTH CARE TRUST, RETIRED

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Committed for Retiree Health Insurance Benefits						
Balance Brought Forward	1,375,269,207	1,484,194,268	1,588,087,867	103,893,599	7.00	1,588,087,867
RECEIPTS:						
State Funds:						
Investment Income	108,925,061	103,893,599	111,166,151	7,272,552	7.00	111,166,151
TOTAL RECEIPTS	108,925,061	103,893,599	111,166,151	7,272,552	7.00	111,166,151
TOTAL AVAILABLE	1,484,194,268	1,588,087,867	1,699,254,018	111,166,151	7.00	1,699,254,018
LESS: EXPENDITURES						
TRANSFER TO PEEHIB	0	0	118,900,000	118,900,000	.....
TOTAL	0	0	118,900,000	118,900,000	.....
Committed for Retiree Health Insurance Benefits						
Balance	1,484,194,268	1,588,087,867	1,580,354,018	(7,733,849)	(0.49)	1,699,254,018

AGENCY DESCRIPTION: Established March 6, 2007 in accordance with requirements of Act 2007-16. Act 2007-7 proposed a constitutional amendment, which was ratified on June 5, 2007, to require that these funds be used exclusively for the purpose of providing health care benefits to retired education employees.

PUBLIC EDUCATION EMPLOYEES' HEALTH INSURANCE BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	22,998	328,203	328,203	0	0.00	328,203
Balance Committed for Insurance Benefits Brought Forward	384,357,699	371,133,317	208,059,688	(163,073,629)	(43.94)	208,059,688
RECEIPTS:						
State Funds:						
Employer Group Waiver Program	270,460	240,000	240,000	0	0.00	240,000
Investment Income	23,631,142	15,100,210	8,343,145	(6,757,065)	(44.75)	8,343,145
Premiums Paid by Employees	395,467,068	395,467,068	395,467,068	0	0.00	395,467,068
Premiums Paid by Universities for Retirees	45,291,641	59,334,000	59,334,000	0	0.00	59,334,000
Transfers from Retiree Trust Fund	0	0	118,900,000	118,900,000	.....	118,900,000
Fees - Other	86,356	0	0	0	.....	0
Premiums Paid by Employer	1,004,955,111	1,004,955,111	1,128,973,565	124,018,454	12.34	1,128,973,565
ARPA Funds Received	3,500,000	0	0	0	.....	0
TOTAL RECEIPTS	1,473,201,778	1,475,096,389	1,711,257,778	236,161,389	16.01	1,711,257,778
TOTAL AVAILABLE	1,857,582,475	1,846,557,909	1,919,645,669	73,087,760	3.96	1,919,645,669
LESS: EXPENDITURES	1,486,120,955	1,638,170,018	1,770,947,376	132,777,358	8.11	1,770,947,376
Balance Committed for Insurance Benefits	371,133,317	208,059,688	148,370,090	(59,689,598)	(28.69)	148,370,090
Balance Unencumbered	328,203	328,203	328,203	0	0.00	328,203
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
ADMINISTRATIVE SUPPORT SERVICES PROGRAM						
Administration of Health Insurance Fund for State						
Employees Function	1,486,120,955	1,638,170,018	1,770,947,376	132,777,358	8.11	
TOTAL	1,486,120,955	1,638,170,018	1,770,947,376	132,777,358	8.11	
TOTAL EXPENDITURES	1,486,120,955	1,638,170,018	1,770,947,376	132,777,358	8.11	1,770,947,376
PUBLIC EDUCATION EMPLOYEES' HEALTH INSURANCE BOARD SUMMARY						
Personnel Costs	2,823,519	3,056,869	3,207,963	151,094	4.94	
Employee Benefits	943,483	1,053,604	1,136,400	82,796	7.86	
Travel - In-State	16,396	8,750	8,750	0	0.00	
Travel - Out-of-State	37,725	30,133	30,133	0	0.00	
Repairs and Maintenance	16,605	16,605	16,605	0	0.00	
Rentals and Leases	500	500	500	0	0.00	
Utilities and Communication	228,690	168,418	168,418	0	0.00	
Professional Fees and Services	1,186,309	1,169,671	1,169,671	0	0.00	
Supplies/Materials/Operating Expenses	490,125	466,972	490,125	23,153	4.96	
Grants and Benefits	1,480,375,103	1,632,196,496	1,764,716,811	132,520,315	8.12	
Other Equipment Purchases	2,500	2,000	2,000	0	0.00	
TOTAL EXPENDITURES	1,486,120,955	1,638,170,018	1,770,947,376	132,777,358	8.11	1,770,947,376
Total Number of Employees	41.00	36.00	36.00	0.00	0.00	

PUBLIC EDUCATION EMPLOYEES' HEALTH INSURANCE BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
SOURCE OF FUNDS:						
Public Education Employees' Health Insurance						
Expense Fund	5,745,877	5,973,822	6,230,865	257,043	4.30	6,230,865
Public Education Employees' Health Insurance Board Fund	1,480,375,078	1,632,196,196	1,764,716,511	132,520,315	8.12	1,764,716,511
Total Funds	1,486,120,955	1,638,170,018	1,770,947,376	132,777,358	8.11	1,770,947,376

AGENCY DESCRIPTION: Provides a uniform health insurance plan for employees and retired employees of state educational institutions which provide instruction at any combination of grades K-14 under the auspices of the State Board of Education and employees of the Alabama Institute for Deaf and Blind, the High School for Math and Science, the School of Fine Arts, Athens State College, and any university that has elected coverage, currently only Jacksonville State University. Provides for funding of retired employees' health insurance benefits in the same proportion to total benefits as those provided to active employees (Act 84-284).

Performance Indicators

	Actual 2024	Budgeted 2025	Estimated 2026	Governor's Recommendation 2026					
					Employer Rate	\$800	\$800	\$904	\$800
					Membership:				
Employee-Active	104,683	104,683	104,683						
Employee-Retired with Hospital Medical	71,974	73,000	75,000						

PUBLIC SERVICE COMMISSION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	9,687,439	12,488,127	8,507,105	(3,981,022)	(31.88)	8,507,105
RECEIPTS:						
Federal and Local Funds:						
Federal Department of Transportation	761,852	800,000	775,000	(25,000)	(3.13)	775,000
State Funds:						
Inspection and Supervision Fees	14,193,005	13,340,000	14,120,000	780,000	5.85	14,120,000
Miscellaneous - Public Service Commission Fund	35,500	0	0	0	.....	0
Motor Carrier Fees	2,451,110	2,440,833	2,440,833	0	0.00	2,440,833
Transfer from Motor Carrier Fund	50,000	50,000	50,000	0	0.00	50,000
TNC Local Assessment Fees	501,438	350,000	500,000	150,000	42.86	500,000
Service Line Fees	524,833	550,000	525,000	(25,000)	(4.55)	525,000
Miscellaneous - Gas Pipeline Safety Fund	13,793	0	0	0	.....	0
TOTAL RECEIPTS	18,531,531	17,530,833	18,410,833	880,000	5.02	18,410,833
TOTAL AVAILABLE	28,218,970	30,018,960	26,917,938	(3,101,022)	(10.33)	26,917,938
LESS: EXPENDITURES	9,730,843	15,511,855	16,116,408	604,553	3.90	16,116,408
TRANSFER TO STATE GENERAL FUND	6,000,000	6,000,000	6,000,000	0	0.00	6,000,000
Balance Unencumbered	12,488,127	8,507,105	4,801,530	(3,705,575)	(43.56)	4,801,530
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
REGULATORY SERVICES PROGRAM						
Energy Function	135,084	205,561	217,483	11,922	5.80	
Telecommunications Function	1,915,160	3,080,745	3,204,256	123,511	4.01	
Transportation Function	1,086,073	1,464,915	1,492,343	27,428	1.87	
Gas Pipeline Safety Function	1,586,626	2,030,023	2,262,056	232,033	11.43	
Licenses Function	5,007,900	8,730,611	8,940,270	209,659	2.40	
TOTAL	9,730,843	15,511,855	16,116,408	604,553	3.90	
TOTAL EXPENDITURES	9,730,843	15,511,855	16,116,408	604,553	3.90	16,116,408
PUBLIC SERVICE COMMISSION SUMMARY						
Personnel Costs	5,137,847	7,472,025	7,981,299	509,274	6.82	
Employee Benefits	1,865,434	2,613,469	2,734,614	121,145	4.64	
Travel - In-State	60,289	101,700	102,500	800	0.79	
Travel - Out-of-State	63,250	128,000	129,500	1,500	1.17	
Repairs and Maintenance	34,155	58,400	58,400	0	0.00	
Rentals and Leases	910,395	1,028,147	1,033,046	4,899	0.48	
Utilities and Communication	240,807	898,271	897,971	(300)	(0.03)	
Professional Fees and Services	280,908	1,745,697	1,760,655	14,958	0.86	
Supplies/Materials/Operating Expenses	254,597	412,221	421,973	9,752	2.37	
Transportation Equipment Operations	81,843	115,000	115,500	500	0.43	
Grants and Benefits	556,490	600,525	600,550	25	0.00	
Transportation Equipment Purchases	217,958	240,000	195,000	(45,000)	(18.75)	
Other Equipment Purchases	26,870	98,400	85,400	(13,000)	(13.21)	
TOTAL EXPENDITURES	9,730,843	15,511,855	16,116,408	604,553	3.90	16,116,408

PUBLIC SERVICE COMMISSION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Total Number of Employees	64.00	83.00	84.00	1.00	1.20	
SOURCE OF FUNDS:						
Gas Pipeline Safety Fund	1,586,626	2,030,023	2,262,056	232,033	11.43	2,262,056
Public Service Commission Fund	7,475,667	12,180,832	12,553,352	372,520	3.06	12,553,352
State Dual Party Relay Fund	668,550	1,301,000	1,301,000	0	0.00	1,301,000
Total Funds	9,730,843	15,511,855	16,116,408	604,553	3.90	16,116,408

AGENCY DESCRIPTION: Determines proper level of regulatory rates and tariffs, analyzes all tariffs filed, and assists companies in their preparation. Controls all transportation activities relating to rates, services, facilities, safety, enforcement and licensing. Administers federal railroad administration program. Monitors gas pipeline safety. Conducts public hearings on applications, petitions and complaints relative to rates and services of public transportation and utilities in the state. Plans, coordinates and directs fiscal and administrative services for the Commission. Resolves consumer complaints. Receives and processes formal applications to Commission. Certifies official orders and directives of the Commission.

REAL ESTATE APPRAISERS BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	1,682,593	1,573,046	1,573,046	0	0.00	1,573,046
RECEIPTS:						
State Funds:						
Licensing and Occupational Fees	892,555	1,469,693	1,469,693	0	0.00	1,469,693
TOTAL RECEIPTS	892,555	1,469,693	1,469,693	0	0.00	1,469,693
TOTAL AVAILABLE	2,575,148	3,042,739	3,042,739	0	0.00	3,042,739
LESS: EXPENDITURES	1,002,102	1,469,693	1,469,693	0	0.00	1,469,693
Balance Unencumbered	1,573,046	1,573,046	1,573,046	0	0.00	1,573,046

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Licensure and Regulation of Real Estate

Appraisers Function	1,002,102	1,469,693	1,469,693	0	0.00	
TOTAL	1,002,102	1,469,693	1,469,693	0	0.00	
TOTAL EXPENDITURES	1,002,102	1,469,693	1,469,693	0	0.00	1,469,693

REAL ESTATE APPRAISERS BOARD SUMMARY

Personnel Costs	453,008	626,975	626,975	0	0.00	
Employee Benefits	158,712	260,718	260,718	0	0.00	
Travel - In-State	16,016	20,000	20,000	0	0.00	
Travel - Out of State	15,370	30,000	30,000	0	0.00	
Repairs and Maintenance	4,571	7,000	7,000	0	0.00	
Rentals and Leases	102,013	130,000	130,000	0	0.00	
Utilities and Communication	13,255	30,000	30,000	0	0.00	
Professional Fees and Services	111,462	250,000	250,000	0	0.00	
Supplies/Materials/Operating Expenses	82,346	40,000	40,000	0	0.00	
Transportation Equipment Operations	3,320	10,000	10,000	0	0.00	
Transportation Equipment Purchases	38,976	40,000	40,000	0	0.00	
Other Equipment Purchases	3,053	25,000	25,000	0	0.00	
TOTAL EXPENDITURES	1,002,102	1,469,693	1,469,693	0	0.00	1,469,693
Total Number of Employees	16.00	19.00	19.00	0.00	0.00	

SOURCE OF FUNDS:

Real Estate Appraisers Board Fund	1,002,102	1,469,693	1,469,693	0	0.00	1,469,693
Total Funds	1,002,102	1,469,693	1,469,693	0	0.00	1,469,693

AGENCY DESCRIPTION: Licenses and certifies real estate appraisers in Alabama; disseminates applications and information regarding requirements for licensure and certification; processes applications; administers exams; issues licenses and certificates; receives and investigates letters of complaint and determines if sufficient reason exists for probable cause to issue a summons and complaint for determination of disciplinary action, if any; and reviews and approves education courses and instructors for required appraisal education.

REAL ESTATE COMMISSION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	1,176,340	1,260,257	1,260,257	0	0.00	1,260,257
Investments Balance Brought Forward	3,023,502	3,331,095	3,331,095	0	0.00	3,331,095
RECEIPTS:						
State Funds:						
Real Estate Commission Fund	0	5,254,074	5,761,276	507,202	9.65	5,761,276
Recovery Fund Fees	87,150	200,000	200,000	0	0.00	200,000
Registration Fees	4,507,558	0	0	0	.....	0
TOTAL RECEIPTS	4,594,708	5,454,074	5,961,276	507,202	9.30	5,961,276
TOTAL AVAILABLE	8,794,550	10,045,426	10,552,628	507,202	5.05	10,552,628
LESS: EXPENDITURES	4,510,791	5,454,074	5,961,276	507,202	9.30	5,961,276
INVESTMENTS ADJUSTMENT	(307,593)	0	0	0	.....	0
Investments Balance	3,331,095	3,331,095	3,331,095	0	0.00	3,331,095
Balance Unencumbered	1,260,257	1,260,257	1,260,257	0	0.00	1,260,257

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Licensure and Regulation of Real Estate Brokers,

Salesman Function	4,510,791	5,454,074	5,961,276	507,202	9.30	
TOTAL	4,510,791	5,454,074	5,961,276	507,202	9.30	
TOTAL EXPENDITURES	4,510,791	5,454,074	5,961,276	507,202	9.30	5,961,276

REAL ESTATE COMMISSION SUMMARY

Personnel Costs	2,799,467	3,024,976	3,149,519	124,543	4.12	
Employee Benefits	1,033,129	1,092,927	1,200,377	107,450	9.83	
Travel - In-State	41,000	53,000	58,000	5,000	9.43	
Travel - Out-of-State	47,500	55,000	60,000	5,000	9.09	
Repairs and Maintenance	46,650	154,700	164,800	10,100	6.53	
Rentals and Leases	6,450	9,000	16,000	7,000	77.78	
Utilities and Communication	96,200	136,900	110,900	(26,000)	(18.99)	
Professional Fees and Services	262,000	265,668	281,450	15,782	5.94	
Supplies/Materials/Operating Expenses	129,350	221,903	250,230	28,327	12.77	
Transportation Equipment Operations	5,993	15,000	15,000	0	0.00	
Grants and Benefits	0	210,000	210,000	0	0.00	
Transportation Equipment Purchases	0	100,000	120,000	20,000	20.00	
Other Equipment Purchases	43,052	115,000	325,000	210,000	182.61	
TOTAL EXPENDITURES	4,510,791	5,454,074	5,961,276	507,202	9.30	5,961,276
Total Number of Employees	38.00	39.00	39.00	0.00	0.00	

REAL ESTATE COMMISSION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				<u>From Prior Year</u>		
				Amount	Percent	
SOURCE OF FUNDS:						
Real Estate Commission Fund	4,510,791	5,254,074	5,761,276	507,202	9.65	5,761,276
Real Estate Commission Recovery Fund	0	200,000	200,000	0	0.00	200,000
Total Funds	4,510,791	5,454,074	5,961,276	507,202	9.30	5,961,276

AGENCY DESCRIPTION: Enforces standards that are prerequisite to licensure; administers appropriate examinations and issues licenses to qualified persons; receives, investigates and appropriates actions with regard to any charge or complaint lodged against any licensee or instructor; conducts disciplinary proceedings; approves educational courses for continuing education credits; issues original, renewal, and transfer licenses; and collects fees for fines, law books, and lists.

DEPARTMENT OF REHABILITATION SERVICES

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	33,911,467	14,239,565	25,651,775	11,412,210	80.14	25,651,775
RECEIPTS:						
Federal and Local Funds:						
Estimated Insurance Reimbursement	1,237,263	1,237,263	1,237,263	0	0.00	1,237,263
Rehabilitation Services	139,608,382	223,089,029	200,933,334	(22,155,695)	(9.93)	200,933,334
State Funds:						
Alabama Head and Spinal Cord Injury Trust Fund	800,183	1,000,000	1,000,000	0	0.00	1,000,000
Children First Trust Fund	240,908	246,763	246,763	0	0.00	214,002
Education Trust Fund	53,941,892	55,287,104	57,720,032	2,432,928	4.40	60,422,474
Education Trust Fund - Supplemental Appropriation	100,000	0	0	0	.....	0
Education Trust Fund - Transfer	750,000	1,000,000	1,000,000	0	0.00	1,000,000
TOTAL RECEIPTS	196,678,628	281,860,159	262,137,392	(19,722,767)	(7.00)	264,807,073
TOTAL AVAILABLE	230,590,095	296,099,724	287,789,167	(8,310,557)	(2.81)	290,458,848
LESS: EXPENDITURES	225,730,409	270,447,949	272,433,785	1,985,836	0.73	275,103,466
INDIRECT COST AND OTHER BALANCE SHEET ADJUSTMENTS						
	(9,379,879)	0	0	0	.....	0
Balance Unencumbered	14,239,565	25,651,775	15,355,382	(10,296,393)	(40.14)	15,355,382
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
DIRECT CLIENT SERVICES - HANDICAP PROGRAM						
Agency Administration - Operations and						
Maintenance Function	13,749,699	18,171,684	18,696,997	525,313	2.89	
Rehabilitation Services Program Function	109,041,543	127,658,774	129,309,561	1,650,787	1.29	
Children's Rehabilitative Services Program						
Function	38,163,166	47,380,337	48,080,692	700,355	1.48	
Hemophilia Program Function	760,778	1,501,619	1,503,082	1,463	0.10	
Homebound Program Function	24,719,485	26,550,131	29,198,521	2,648,390	9.98	
Oasis Function	743,025	1,171,041	1,179,796	8,755	0.75	
Respite Services/Training Function	315,000	315,000	315,000	0	0.00	
Education of Dependents of Blind Parents Function	10,399	10,399	10,399	0	0.00	
Projects - Vocational Rehabilitation/Crippled						
Children Service Function	3,486,592	4,997,739	5,007,199	9,460	0.19	
Early Intervention Function	31,179,456	36,982,271	37,144,038	161,767	0.44	
Alabama Head & Spinal Injury Program Function	1,578,422	1,988,500	1,988,500	0	0.00	
American Rescue Plan Act Function	8,958	0	0	0	.....
TOTAL	223,756,523	266,727,495	272,433,785	5,706,290	2.14	
HEALTHCARE PROGRAM						
American Rescue Plan Act Function	1,973,886	3,720,454	0	(3,720,454)	(100.00)	
TOTAL	1,973,886	3,720,454	0	(3,720,454)	(1.00)	
TOTAL EXPENDITURES	225,730,409	270,447,949	272,433,785	1,985,836	(97.86)	275,103,466
DEPARTMENT OF REHABILITATION SERVICES SUMMARY						
Personnel Costs	51,534,911	61,941,067	63,469,165	1,528,098	2.47	
Employee Benefits	19,187,368	23,223,769	24,671,042	1,447,273	6.23	

DEPARTMENT OF REHABILITATION SERVICES

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Travel - In-State	2,148,984	2,719,990	2,719,990	0	0.00	
Travel - Out-of-State	211,267	335,860	335,860	0	0.00	
Repairs and Maintenance	631,865	1,157,202	1,157,202	0	0.00	
Rentals and Leases	8,384,643	10,304,102	10,304,102	0	0.00	
Utilities and Communication	1,317,281	1,662,598	1,662,598	0	0.00	
Professional Fees and Services	3,719,061	5,702,713	5,677,713	(25,000)	(0.44)	
Supplies/Materials/Operating Expenses	13,756,762	18,486,603	18,725,446	238,843	1.29	
Transportation Equipment Operations	199,637	253,775	253,775	0	0.00	
Grants and Benefits	120,918,578	138,034,120	138,211,433	177,313	0.13	
Transportation Equipment Purchases	259,958	1,211,400	311,400	(900,000)	(74.29)	
Other Equipment Purchases	3,460,094	5,414,750	4,934,059	(480,691)	(8.88)	
TOTAL EXPENDITURES	225,730,409	270,447,949	272,433,785	1,985,836	0.73	275,103,466
Total Number of Employees	787.25	891.50	891.50	0.00	0.00	
SOURCE OF FUNDS:						
Education Trust Fund	54,041,892	55,287,104	57,720,032	2,432,928	4.40	60,422,474
Education Trust Fund - Transfer	750,000	1,000,000	1,000,000	0	0.00	1,000,000
Alabama Head and Spinal Cord Injury Trust Fund	822,320	1,000,000	1,000,000	0	0.00	1,000,000
Rehabilitation Services Fund	167,866,391	209,193,628	212,466,990	3,273,362	1.56	212,466,990
Coronavirus State Fiscal Recovery Revenue Fund	1,973,886	3,720,454	0	(3,720,454)	(100.00)	0
Children First Trust Fund	275,920	246,763	246,763	0	0.00	214,002
Total Funds	225,730,409	270,447,949	272,433,785	1,985,836	0.73	275,103,466

AGENCY DESCRIPTION: Provides various services to identify, evaluate, prevent, correct or alleviate the problems of handicapped individuals.

ALABAMA STATE BOARD OF RESPIRATORY THERAPY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	261,220	424,117	424,117	0	0.00	424,117
RECEIPTS:						
State Funds:						
Occupational and Licensing Fees	338,411	350,000	350,000	0	0.00	350,000
TOTAL RECEIPTS	338,411	350,000	350,000	0	0.00	350,000
TOTAL AVAILABLE	599,631	774,117	774,117	0	0.00	774,117
LESS: EXPENDITURES	175,514	350,000	350,000	0	0.00	350,000
Balance Unencumbered	424,117	424,117	424,117	0	0.00	424,117

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Licensing and Regulation of Respiratory

Therapists Function

	175,514	350,000	350,000	0	0.00	
TOTAL	175,514	350,000	350,000	0	0.00	
TOTAL EXPENDITURES	175,514	350,000	350,000	0	0.00	350,000

ALABAMA STATE BOARD OF RESPIRATORY THERAPY SUMMARY

Travel - In-State	7,906	20,000	20,000	0	0.00	
Travel - Out-of-State	0	20,000	20,000	0	0.00	
Repairs and Maintenance	875	4,000	4,000	0	0.00	
Rentals and Leases	198	20,000	20,000	0	0.00	
Utilities and Communication	1,629	24,000	24,000	0	0.00	
Professional Fees and Services	158,233	240,000	240,000	0	0.00	
Supplies/Materials/Operating Expenses	4,436	8,000	8,000	0	0.00	
Other Equipment Purchases	2,237	14,000	14,000	0	0.00	
TOTAL EXPENDITURES	175,514	350,000	350,000	0	0.00	350,000
Total Number of Employees	0.00	0.00	0.00	0.00	.....

SOURCE OF FUNDS:

State Board of Respiratory Therapy Fund	175,514	350,000	350,000	0	0.00	350,000
Total Funds	175,514	350,000	350,000	0	0.00	350,000

AGENCY DESCRIPTION: Provides for the examination, licensing, regulation and continuing education of individuals administering respiratory therapy in the state of Alabama.

EMPLOYEES' RETIREMENT SYSTEM

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	34,726,775	30,593,520	35,405,925	4,812,405	15.73	35,405,925
Committed for Pension Obligations Balance Brought Forward	11,430,630,237	11,866,092,063	12,362,396,926	496,304,863	4.18	12,362,396,926
RECEIPTS:						
State Funds:						
Building Reimbursement - Salaries and Benefits	1,266,019	1,600,000	1,600,000	0	0.00	1,600,000
Fees - Investment Advisor and Other	440,890	175,000	175,000	0	0.00	175,000
Local Unit Employer Cost	367,028,200	481,047,134	496,855,222	15,808,088	3.29	496,855,222
Member Contribution Transfers from Teachers' Retirement System and Judicial Retirement Fund	6,265,413	0	0	0	.....	0
State Agency Employer Cost - Agency Paid	300,035,267	319,078,629	342,564,363	23,485,734	7.36	342,564,363
Member Contributions	355,658,588	385,138,468	396,843,456	11,704,988	3.04	396,843,456
Investment Income	897,062,709	861,979,000	908,568,000	46,589,000	5.40	908,568,000
Marketing & Advertising Revenue - Department of Tourism	330,000	0	0	0	.....	0
TOTAL RECEIPTS	1,928,087,086	2,049,018,231	2,146,606,041	97,587,810	4.76	2,146,606,041
TOTAL AVAILABLE	13,393,444,098	13,945,703,814	14,544,408,892	598,705,078	4.29	14,544,408,892
LESS: EXPENDITURES	1,485,345,305	1,547,900,963	1,618,826,484	70,925,521	4.58	1,618,826,484
TRANSFER TO TRS/JRF	11,413,210	0	0	0	.....	0
Committed for Pension Obligations Balance	11,866,092,063	12,362,396,926	12,885,861,019	523,464,093	4.23	12,885,861,019
Balance Unencumbered	30,593,520	35,405,925	39,721,389	4,315,464	12.19	39,721,389
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
RETIREMENT SYSTEMS PROGRAM						
Employees' Retirement System Function	1,485,345,305	1,547,900,963	1,618,826,484	70,925,521	4.58	
TOTAL	1,485,345,305	1,547,900,963	1,618,826,484	70,925,521	4.58	
TOTAL EXPENDITURES	1,485,345,305	1,547,900,963	1,618,826,484	70,925,521	4.58	1,618,826,484
EMPLOYEES' RETIREMENT SYSTEM SUMMARY						
Personnel Costs	9,883,483	10,709,316	11,400,328	691,012	6.45	
Employee Benefits	3,370,509	3,686,614	4,021,123	334,509	9.07	
Travel - In-State	66,235	54,018	54,018	0	0.00	
Travel - Out-of-State	52,626	36,755	36,755	0	0.00	
Repairs and Maintenance	717,377	1,104,481	1,104,481	0	0.00	
Rentals and Leases	20,000	20,000	20,000	0	0.00	
Utilities and Communication	1,171,301	987,501	987,501	0	0.00	
Professional Fees and Services	2,694,734	3,067,734	3,067,734	0	0.00	
Supplies/Materials/Operating Expenses	3,439,642	2,879,644	2,879,644	0	0.00	
Transportation Equipment Operations	42,200	22,200	22,200	0	0.00	
Grants and Benefits	1,461,824,798	1,523,900,300	1,594,300,300	70,400,000	4.62	
Capital Outlay	1,500,000	500,000	0	(500,000)	(100.00)	

EMPLOYEES' RETIREMENT SYSTEM

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Transportation Equipment Purchases	120,000	200,000	200,000	0	0.00	
Other Equipment Purchases	442,400	732,400	732,400	0	0.00	
TOTAL EXPENDITURES	1,485,345,305	1,547,900,963	1,618,826,484	70,925,521	4.58	1,618,826,484
Total Number of Employees	129.00	113.00	113.00	0.00	0.00	
SOURCE OF FUNDS:						
Employees' Retirement System	1,461,824,498	1,523,900,000	1,594,300,000	70,400,000	4.62	1,594,300,000
Employees' Retirement Expense	23,520,807	24,000,963	24,526,484	525,521	2.19	24,526,484
Total Funds	1,485,345,305	1,547,900,963	1,618,826,484	70,925,521	4.58	1,618,826,484

AGENCY DESCRIPTION: Provides retirement benefits for State Employees, State Troopers and on a unit voluntary basis, employees of local governments in Alabama. Provides administration of the System and the Judicial Retirement Fund. Maintains individual records on all members and regularly posts the creditable service and contributions accruing thereto. Employer contribution rates for the following years are listed below:

	Actual	Budgeted	Estimated
	2024	2025	2026
Tier I			
Classification:			
State Employees, Regular	16%	16.26%	17.34%
State Law Enforcement	53.38%	56.68%	60.35%
Tier II - Beginning January 1, 2013			
Classification:			
State Employees, Regular	15.76%	16.02%	17%
State Law Enforcement	44.84%	48.2%	58%

Local Employers may participate in the System provided that, notwithstanding anything to the contrary, the System shall not be liable for the payment of any pensions or other benefits on account of employees of any local unit, whether active or retired, for which reserves have not been previously created from funds contributed by each such local unit or its employees.

Performance Indicators

	Actual	Budgeted	Estimated
	2024	2025	2026
Membership:			
Active	85,000	85,000	85,000
Retired	58,571	61,071	63,571
Member Withdrawals	5,603	6,000	6,500
New Retirements	2,585	2,500	2,500

TEACHERS' RETIREMENT SYSTEM

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	65,867,554	44,881,714	36,596,704	(8,285,010)	(18.46)	36,596,704
Committed for Pension Obligations Balance Brought Forward	22,292,935,666	23,140,758,177	23,817,638,388	676,880,211	2.93	23,817,638,388
RECEIPTS:						
State Funds:						
Building Reimbursement - Salaries and Benefits	2,325,883	2,400,000	2,400,000	0	0.00	2,400,000
Employer Cost - Education Units	1,058,031,873	1,190,703,984	1,305,592,084	114,888,100	9.65	1,305,592,084
Fees - Other	5,180	160,000	160,000	0	0.00	160,000
Member Contributions	612,309,890	633,283,579	642,993,894	9,710,315	1.53	642,993,894
Member Contributions Transferred from ERS	9,035,595	0	0	0	.....	0
Investment Income	1,925,800,938	1,723,986,000	1,774,414,000	50,428,000	2.93	1,774,414,000
Marketing & Advertising Revenue - Department of Tourism	670,000	670,000	0	(670,000)	(100.00)	0
TOTAL RECEIPTS	3,608,179,359	3,551,203,563	3,725,559,978	174,356,415	4.91	3,725,559,978
TOTAL AVAILABLE	25,966,982,579	26,736,843,454	27,579,795,070	842,951,616	3.15	27,579,795,070
LESS: EXPENDITURES	2,768,484,953	2,882,608,362	2,997,086,500	114,478,138	3.97	2,997,086,500
TRANSFER TO ERS	12,857,735	0	0	0	.....	0
Committed for Pension Obligations Balance	23,140,758,177	23,817,638,388	24,554,014,159	736,375,771	3.09	24,554,014,159
Balance Unencumbered	44,881,714	36,596,704	28,694,411	(7,902,293)	(21.59)	28,694,411
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
RETIREMENT SYSTEMS PROGRAM						
Teachers' Retirement System Function	2,768,484,953	2,882,608,362	2,997,086,500	114,478,138	3.97	
TOTAL	2,768,484,953	2,882,608,362	2,997,086,500	114,478,138	3.97	
TOTAL EXPENDITURES	2,768,484,953	2,882,608,362	2,997,086,500	114,478,138	3.97	2,997,086,500
TEACHERS' RETIREMENT SYSTEM SUMMARY						
Personnel Costs	22,614,291	25,629,122	26,970,400	1,341,278	5.23	
Employee Benefits	6,437,402	7,416,585	8,253,445	836,860	11.28	
Travel - In-State	65,010	65,160	65,160	0	0.00	
Travel - Out-of-State	111,474	52,509	52,509	0	0.00	
Repairs and Maintenance	979,900	1,629,900	1,629,900	0	0.00	
Rentals and Leases	30,000	20,000	20,000	0	0.00	
Utilities and Communication	1,883,400	1,698,201	1,698,201	0	0.00	
Professional Fees and Services	4,507,470	5,768,819	5,768,819	0	0.00	
Supplies/Materials/Operating Expenses	4,805,078	4,312,166	4,312,166	0	0.00	
Transportation Equipment Operations	54,000	34,000	34,000	0	0.00	
Grants and Benefits	2,721,355,328	2,833,600,300	2,946,900,300	113,300,000	4.00	
Capital Outlay	4,400,000	1,000,000	0	(1,000,000)	(100.00)	
Transportation Equipment Purchases	160,000	200,000	200,000	0	0.00	
Other Equipment Purchases	1,081,600	1,181,600	1,181,600	0	0.00	
TOTAL EXPENDITURES	2,768,484,953	2,882,608,362	2,997,086,500	114,478,138	3.97	
Total Number of Employees	260.00	246.00	246.00	0.00	0.00	

TEACHERS' RETIREMENT SYSTEM

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
SOURCE OF FUNDS:						
Teachers' Retirement System	2,721,355,028	2,833,600,000	2,946,900,000	113,300,000	4.00	2,946,900,000
Teachers' Retirement Expense	47,129,925	49,008,362	50,186,500	1,178,138	2.40	50,186,500
Total Funds	2,768,484,953	2,882,608,362	2,997,086,500	114,478,138	3.97	2,997,086,500

AGENCY DESCRIPTION: Provides retirement benefits for teachers and all other employees in public education in Alabama. Provides through the Board of Control administration of the total system. Maintains individual records on all members and regularly records creditable service and contributions accruing thereto.

	Performance Indicators			Governor's Recommendation 2026
	Actual	Budgeted	Estimated	
	2024	2025	2026	
Employer Cost:				
Tier I	12.59%	13.57%	14.57%	14.57%
Tier II - Beginning January 1, 2013	11.57%	12.6%	13.61%	13.61%
Membership:				
Active	136,000	136,000	136,000	
Retired	108,777	110,000	114,000	
Member Withdrawals	5,031	5,000	5,000	
New Retirements	4,631	4,700	4,700	

DEPARTMENT OF REVENUE

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	80,686,020	93,261,295	3,204,134	(90,057,161)	(96.56)	3,204,134
RECEIPTS:						
Federal and Local Funds:						
Federal and Local Funds	22,788,683	24,224,671	24,224,671	0	0.00	24,224,671
State Funds:						
1 Mill Ad Valorem Tax	1,820,848	1,820,848	1,820,848	0	0.00	1,820,848
3 Mill Ad Valorem Tax	5,462,544	5,462,544	5,462,544	0	0.00	5,462,544
Aviation Gasoline Tax	6,733	6,733	6,733	0	0.00	6,733
Construction Industry Fees	250,000	250,000	250,000	0	0.00	250,000
Contractors' Gross Receipts	36,839	36,839	36,839	0	0.00	36,839
Drycleaning Fund Transfer	50,000	50,000	50,000	0	0.00	50,000
Forest Severance Tax	291,407	291,407	291,407	0	0.00	291,407
Gasoline Tax	12,665,527	12,665,526	12,665,526	0	0.00	12,665,526
Hydroelectric KWH Tax	254	254	254	0	0.00	254
Income Tax	44,035,642	44,035,642	44,035,642	0	0.00	44,035,642
Inspection Fees	1,484,220	876,634	876,634	0	0.00	876,634
Lube Oil Tax	12,957	12,957	12,957	0	0.00	12,957
Motor Carrier Mileage Tax	381	381	381	0	0.00	381
Motor Fuel Tax	1,360,110	1,360,110	1,360,110	0	0.00	1,360,110
Motor Vehicle License	330,712	330,712	330,712	0	0.00	330,712
Motor Vehicle Tags	2,644,002	2,644,002	2,644,002	0	0.00	2,644,002
Nursing Facility Tax	172,455	58,688	58,688	0	0.00	58,688
Pharmaceutical Services Tax	165,774	165,774	165,774	0	0.00	165,774
Scrap Tire Fees	60,000	60,000	60,000	0	0.00	60,000
Store License Tax	485,509	485,509	485,509	0	0.00	485,509
Use Tax	3,986,074	3,986,074	3,986,074	0	0.00	3,986,074
Utility Tax	312,621	312,621	312,621	0	0.00	312,621
Electronic Nicotine Delivery Systems Tax	12,500	0	0	0	.....	0
HB287	87,326	0	0	0	.....	0
Gas Tax - Rebuild Alabama, Act 2019-2	725,876	0	0	0	.....	0
Diesel Tax - Rebuild Alabama, Act 2019-2	232,410	0	0	0	.....	0
IFTA Taxes	13,273	0	0	0	.....	0
Sales Tax	86,660,953	103,165,953	127,795,552	24,629,599	23.87	127,795,552
Tobacco Tax	440,921	440,921	440,921	0	0.00	440,921
State General Fund	113,000	113,000	113,000	0	0.00	113,000
State General Fund - Transfer - Ad Valorem						
Equalization	250,000	250,000	250,000	0	0.00	250,000
Education Trust Fund - Transfer	0	0	0	0	.....	101,250,000
Education Trust Fund - Supplemental Appropriation	1,000,000	0	0	0	.....	0
Education Trust Fund - Transfer - Supplemental Appropriation	50,000,000	0	0	0	.....	0
Education Trust Fund - Reversion Reappropriated	0	1,000,000	0	(1,000,000)	(100.00)	0
Contract Fees	210	0	0	0	.....	0
TOTAL RECEIPTS	237,959,761	204,107,800	227,737,399	23,629,599	11.58	328,987,399
TOTAL AVAILABLE	318,645,781	297,369,095	230,941,533	(66,427,562)	(22.34)	332,191,533
LESS: EXPENDITURES	207,800,806	277,659,961	211,212,074	(66,447,887)	(23.93)	312,482,399
TRANSFER TO STATE GENERAL FUND	16,505,000	16,505,000	0	(16,505,000)	(100.00)	16,505,000

DEPARTMENT OF REVENUE

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
REVERSION TO STATE GENERAL FUND	78,680	0	0	0	.....	0
REVERSION TO EDUCATION TRUST FUND	1,000,000	0	0	0	.....	0
Balance Unencumbered	93,261,295	3,204,134	19,729,459	16,525,325	515.75	3,204,134
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
EDUCATION SAVINGS ACCOUNT PROGRAM						
CHOOSE Act Function	0	50,000,000	0	(50,000,000)	(50,000,000)	
TOTAL	0	50,000,000	0	(50,000,000)	(100.00)	
STATE REVENUE ADMINISTRATION PROGRAM						
Ad Valorem Tax Administration Function	284,117	363,238	363,000	(238)	(0.07)	
Agency Administration Function	207,510,587	226,296,723	210,849,074	(15,447,649)	(6.83)	
Resources Management Function	6,102	0	0	0	.....
CHOOSE Act Function	0	1,000,000	0	(1,000,000)	(100.00)	
TOTAL	207,800,806	227,659,961	211,212,074	(16,447,887)	(7.22)	
TOTAL EXPENDITURES	207,800,806	277,659,961	211,212,074	(66,447,887)	(23.93)	312,482,399
DEPARTMENT OF REVENUE SUMMARY						
Personnel Costs	81,960,237	84,882,615	88,798,659	3,916,044	4.61	
Employee Benefits	31,450,576	33,033,778	33,952,545	918,767	2.78	
Travel - In-State	1,297,959	1,500,000	1,500,000	0	0.00	
Travel - Out-of-State	738,793	750,000	800,000	50,000	6.67	
Repairs and Maintenance	232,540	350,000	350,000	0	0.00	
Rentals and Leases	10,802,984	14,758,214	13,200,000	(1,558,214)	(10.56)	
Utilities and Communication	8,847,454	8,400,000	8,500,000	100,000	1.19	
Professional Fees and Services	40,470,187	39,618,303	36,603,795	(3,014,508)	(7.61)	
Supplies/Materials/Operating Expenses	10,004,273	8,761,376	8,427,194	(334,182)	(3.81)	
Transportation Equipment Operations	100,367	130,000	130,000	0	0.00	
Grants and Benefits	775	50,312,000	312,000	(50,000,000)	(99.38)	
Transportation Equipment Purchases	87,074	500,000	500,000	0	0.00	
Other Equipment Purchases	1,074,745	5,493,600	5,500,000	6,400	0.12	
Miscellaneous	20,732,842	29,170,075	12,637,881	(16,532,194)	(56.68)	
TOTAL EXPENDITURES	207,800,806	277,659,961	211,212,074	(66,447,887)	(23.93)	312,482,399
Total Number of Employees	1,067.03	1,142.00	1,100.00	(42.00)	(3.68)	
SOURCE OF FUNDS:						
State General Fund	34,320	113,000	113,000	0	0.00	113,000
State General Fund - Transfer - Ad Valorem						
Equalization	250,000	250,000	250,000	0	0.00	250,000
Education Trust Fund	0	1,000,000	0	(1,000,000)	(100.00)	0
Revenue Administrative Fund	207,516,486	226,296,961	210,849,074	(15,447,887)	(6.83)	210,869,399
CHOOSE Act Fund	0	50,000,000	0	(50,000,000)	(100.00)	101,250,000
Total Funds	207,800,806	277,659,961	211,212,074	(66,447,887)	(23.93)	312,482,399

AGENCY DESCRIPTION: Administers the statewide ad valorem reappraisal program; supervises the various county boards of equalization; and administers deeds and assignment tax laws. Administers the majority of utilities and corporation associated taxes and maintains information files on all corporations operating in Alabama. Administers individual and corporate income taxes, financial institutional excise tax, withholding income taxes, estate tax. Supervises the manufacture, warehousing, distribution and sale of license plates; administers the International Registration Plan; supervises the staggered registration system; and administers the Alabama Uniform Certificate of Title and Antitheft Act. Administers sales and use tax programs for the state and 213 local governments. Handles all sales and use tax contact with the taxpayer through eight field offices and the Foreign Audit Division. Provides the audit function to assure taxpayer compliance. Administers the collection of all types of delinquent taxes. Performs statistical analysis reviews involving revenue/tax-related trends, and collection patterns and other related matters, serves as legislative liaison, and handles nonmedia-related information inquiries, surveys, etc. Conducts administrative hearings as required by the Alabama Administrative Procedure Act and reviews existing rules and regulations of the Department as required by this act. Administers the criminal tax laws of the Revenue Code and investigates, reports, and prosecutes violations. Administers the T.V.A. In-Lieu-of-Taxes program.

OFFICE OF THE SECRETARY OF STATE

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	16,784,336	16,695,020	12,918,968	(3,776,052)	(22.62)	12,918,968
RECEIPTS:						
Federal and Local Funds:						
Help America Vote Fund	1,260,021	6,000,000	6,000,000	0	0.00	6,000,000
State Funds:						
Information Bulk Sales Fund	1,147,803	1,650,000	1,650,000	0	0.00	1,650,000
Farmers' Credit Protection Fund	23,898	63,000	63,000	0	0.00	63,000
Voter Registration Fund	262,485	200,000	200,000	0	0.00	200,000
Electronic Voting Commission	0	6,000	6,000	0	0.00	6,000
Corporations Fund	3,703,552	3,619,500	3,619,500	0	0.00	3,619,500
Uniform Commercial Code	390,659	847,500	847,500	0	0.00	847,500
TOTAL RECEIPTS	6,788,418	12,386,000	12,386,000	0	0.00	12,386,000
TOTAL AVAILABLE	23,572,754	29,081,020	25,304,968	(3,776,052)	(12.98)	25,304,968
LESS: EXPENDITURES	6,877,734	16,162,052	12,386,000	(3,776,052)	(23.36)	12,386,000
Balance Unencumbered	16,695,020	12,918,968	12,918,968	0	0.00	12,918,968
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
ADMINISTRATIVE SUPPORT SERVICES PROGRAM						
Financial Assistance for Elections Function	0	6,000	6,000	0	0.00	
Administration of Official Public Documents Function	6,877,734	16,156,052	12,380,000	(3,776,052)	(23.37)	
TOTAL	6,877,734	16,162,052	12,386,000	(3,776,052)	(23.36)	
TOTAL EXPENDITURES	6,877,734	16,162,052	12,386,000	(3,776,052)	(23.36)	12,386,000
OFFICE OF THE SECRETARY OF STATE SUMMARY						
Personnel Costs	2,396,352	3,348,166	3,463,788	115,622	3.45	
Employee Benefits	1,011,057	1,448,034	1,507,912	59,878	4.14	
Travel - In-State	15,592	30,400	27,400	(3,000)	(9.87)	
Travel - Out-of-State	9,161	23,000	22,000	(1,000)	(4.35)	
Repairs and Maintenance	1,001	3,000	3,000	0	0.00	
Rentals and Leases	214,015	212,000	202,000	(10,000)	(4.72)	
Utilities and Communication	699,734	843,647	200,500	(643,147)	(76.23)	
Professional Fees and Services	2,158,517	6,007,905	3,096,000	(2,911,905)	(48.47)	
Supplies/Materials/Operating Expenses	257,562	1,016,400	595,900	(420,500)	(41.37)	
Transportation Equipment Operations	10,117	24,500	14,500	(10,000)	(40.82)	
Grants and Benefits	0	3,005,000	3,005,000	0	0.00	
Transportation Equipment Purchases	0	0	65,000	65,000	.....
Other Equipment Purchases	104,626	200,000	183,000	(17,000)	(8.50)	
TOTAL EXPENDITURES	6,877,734	16,162,052	12,386,000	(3,776,052)	(23.36)	12,386,000
Total Number of Employees	49.00	50.00	50.00	0.00	0.00	

OFFICE OF THE SECRETARY OF STATE

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
SOURCE OF FUNDS:						
Uniform Commercial Code	789,645	847,500	847,500	0	0.00	847,500
Uniform Commercial Code - Reversion Reappropriated	0	227,302	0	(227,302)	(100.00)	0
Corporations Fund	3,586,631	3,619,500	3,619,500	0	0.00	3,619,500
Corporations Fund - Reversion Reappropriated	0	953,147	0	(953,147)	(100.00)	0
Electronic Voting Commission	0	6,000	6,000	0	0.00	6,000
Voter Registration Fund	148,050	200,000	200,000	0	0.00	200,000
Voter Registration Fund - Reversion Reappropriated	0	195,603	0	(195,603)	(100.00)	0
Help America Vote Fund	1,408,494	6,000,000	6,000,000	0	0.00	6,000,000
Help America Vote Fund - Reversion Reappropriated	0	2,000,000	0	(2,000,000)	(100.00)	0
Farmers' Credit Protection Fund	8,891	63,000	63,000	0	0.00	63,000
Information Bulk Sales Fund	936,023	1,650,000	1,650,000	0	0.00	1,650,000
Information Bulk Sales Fund - Reversion Reappropriated	0	400,000	0	(400,000)	(100.00)	0
Total Funds	6,877,734	16,162,052	12,386,000	(3,776,052)	(23.36)	12,386,000

AGENCY DESCRIPTION: Provides overall management for the office including contact with public, state, county, and city offices relating to all documents filed with this office. Serves as secretary of the Board of Adjustment and keeps records for this board. Certifies elections and performs various functions for boards of registrars. Receives and records all corporations that do business within the state. Receives and registers all land records and trademarks for the state. Handles all work related to the laws for uniform commercial codes.

SECURITIES COMMISSION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	29,319,196	30,570,602	25,882,163	(4,688,439)	(15.34)	25,882,163
RECEIPTS:						
State Funds:						
Industrial Revenue Bond Notification Fund	1,000	1,000	1,000	0	0.00	1,000
Securities Commission Fund	11,654,650	11,771,197	11,888,908	117,711	1.00	11,888,908
TOTAL RECEIPTS	11,655,650	11,772,197	11,889,908	117,711	1.00	11,889,908
TOTAL AVAILABLE	40,974,846	42,342,799	37,772,071	(4,570,728)	(10.79)	37,772,071
LESS: EXPENDITURES	9,404,244	15,460,636	16,422,538	961,902	6.22	16,422,538
TRANSFER TO STATE GENERAL FUND	1,000,000	1,000,000	0	(1,000,000)	(100.00)	1,000,000
Balance Unencumbered	30,570,602	25,882,163	21,349,533	(4,532,630)	(17.51)	20,349,533

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

REGULATORY SERVICES PROGRAM

Securities Regulation Function	9,404,244	15,460,636	16,422,538	961,902	6.22	
TOTAL	9,404,244	15,460,636	16,422,538	961,902	6.22	
TOTAL EXPENDITURES	9,404,244	15,460,636	16,422,538	961,902	6.22	16,422,538

SECURITIES COMMISSION SUMMARY

Personnel Costs	5,177,565	8,141,748	8,685,331	543,583	6.68	
Employee Benefits	1,832,772	3,045,633	3,264,707	219,074	7.19	
Travel - In-State	56,530	80,000	100,000	20,000	25.00	
Travel - Out-of-State	55,791	100,000	120,000	20,000	20.00	
Repairs and Maintenance	12,972	30,000	30,000	0	0.00	
Rentals and Leases	929,916	995,000	1,010,000	15,000	1.51	
Utilities and Communication	129,464	195,000	195,000	0	0.00	
Professional Fees and Services	370,263	2,108,755	2,200,000	91,245	4.33	
Supplies/Materials/Operating Expenses	342,114	295,000	330,000	35,000	11.86	
Transportation Equipment Operations	65,249	84,000	92,000	8,000	9.52	
Grants and Benefits	0	500	500	0	0.00	
Transportation Equipment Purchases	280,746	250,000	250,000	0	0.00	
Other Equipment Purchases	150,862	135,000	145,000	10,000	7.41	
TOTAL EXPENDITURES	9,404,244	15,460,636	16,422,538	961,902	6.22	16,422,538
Total Number of Employees	67.00	95.50	96.00	0.50	0.52	

SOURCE OF FUNDS:

Industrial Revenue Bond Notification Fund	0	0	15,000	15,000	.....	15,000
Securities Commission Fund	9,404,244	15,460,636	16,407,538	946,902	6.12	16,407,538
Total Funds	9,404,244	15,460,636	16,422,538	961,902	6.22	16,422,538

AGENCY DESCRIPTION: Processes the registration of dealers, agents, investment advisers, investment adviser representatives, and all securities to be offered for sale in Alabama.

ALABAMA SECURITY REGULATORY BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	704,430	454,885	454,885	0	0.00	454,885
RECEIPTS:						
State Funds:						
Occupation License Fees	729,908	950,000	950,000	0	0.00	950,000
TOTAL RECEIPTS	729,908	950,000	950,000	0	0.00	950,000
TOTAL AVAILABLE	1,434,338	1,404,885	1,404,885	0	0.00	1,404,885
LESS: EXPENDITURES	979,453	950,000	950,000	0	0.00	950,000
Balance Unencumbered	454,885	454,885	454,885	0	0.00	454,885

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

LICENSING, REGULATION AND ENFORCEMENT PROGRAM

Security Regulatory Board Function	979,453	950,000	950,000	0	0.00	
TOTAL	979,453	950,000	950,000	0	0.00	
TOTAL EXPENDITURES	979,453	950,000	950,000	0	0.00	950,000

ALABAMA SECURITY REGULATORY BOARD SUMMARY

Personnel Costs	115,992	126,000	126,000	0	0.00	
Employee Benefits	16,772	25,000	25,000	0	0.00	
Travel - In-State	20,500	25,000	25,000	0	0.00	
Travel - Out-of-State	4,762	10,000	10,000	0	0.00	
Rentals and Leases	1,500	0	0	0	.....
Utilities and Communication	8,278	10,000	10,000	0	0.00	
Professional Fees and Services	723,700	704,000	704,000	0	0.00	
Supplies/Materials/Operating Expenses	23,400	30,000	30,000	0	0.00	
Transportation Equipment Operations	10,000	20,000	20,000	0	0.00	
Transportation Equipment Purchases	54,549	0	0	0	.....
TOTAL EXPENDITURES	979,453	950,000	950,000	0	0.00	950,000
Total Number of Employees	4.00	3.00	3.00	0.00	0.00	

SOURCE OF FUNDS:

Security Certification Fund	979,453	950,000	950,000	0	0.00	950,000
Total Funds	979,453	950,000	950,000	0	0.00	950,000

AGENCY DESCRIPTION: The Security Regulatory Board licenses, regulates and enforces laws regarding any security guards, armed security guards, or contract security companies providing private security services in the state.

DEPARTMENT OF SENIOR SERVICES

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	17,663,284	25,637,135	13,634,849	(12,002,286)	(46.82)	13,634,849
RECEIPTS:						
Federal and Local Funds:						
AL Department of Medicaid	183,532,449	215,304,048	215,304,048	0	0.00	215,304,048
AL Department of Public Health	82,601	313,000	313,000	0	0.00	313,000
Local Contributions	32,718	50,000	50,000	0	0.00	50,000
U.S. Department of Health and Human Services	25,064,353	30,965,750	31,000,000	34,250	0.11	31,000,000
U.S. Department of Labor	1,207,654	1,400,000	1,400,000	0	0.00	1,400,000
Federal Stimulus Funds	8,968,564	4,034,250	0	(4,034,250)	(100.00)	0
State Funds:						
Alabama Senior Services Trust Fund (RSA)	1,514,212	1,000,000	1,000,000	0	0.00	1,000,000
Car Tag Receipts	1,139,656	1,000,000	1,000,000	0	0.00	1,000,000
State General Fund	13,389,462	16,160,701	17,807,358	1,646,657	10.19	17,122,538
State General Fund - Reversion Reappropriated	1,503,638	2,103,511	0	(2,103,511)	(100.00)	0
State General Fund - Transfer from 21st Century Fund	2,071,586	1,992,947	1,992,947	0	0.00	1,931,330
State General Fund - Supplemental Appropriation	1,672,000	0	0	0	.....	0
State General Fund - Medicaid Waivered Services	27,649,126	31,299,359	31,474,971	175,612	0.56	31,397,450
State General Fund - Senior Rx Program	1,756,807	1,757,628	1,761,891	4,263	0.24	1,758,466
State General Fund - COLA	29,514	33,057	0	(33,057)	(100.00)	0
State General Fund - Inflationary Increase	91,499	80,653	0	(80,653)	(100.00)	0
State General Fund - SEIB Increase	11,280	7,056	0	(7,056)	(100.00)	0
TOTAL RECEIPTS	269,717,119	307,501,960	303,104,215	(4,397,745)	(1.43)	302,276,832
TOTAL AVAILABLE	287,380,403	333,139,095	316,739,064	(16,400,031)	(4.92)	315,911,681
LESS: EXPENDITURES	259,639,757	319,504,246	297,329,899	(22,174,347)	(6.94)	296,502,516
REVERSION TO STATE GENERAL FUND	2,103,511	0	0	0	.....	0
Balance Unencumbered	25,637,135	13,634,849	19,409,165	5,774,316	42.35	19,409,165
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
PLANNING AND ADVOCACY FOR ELDERLY PROGRAM						
Senior Assistance Programs Function	42,478,998	63,396,801	61,104,731	(2,292,070)	(3.62)	
State Independent Living Program Function	313,032	443,858	646,548	202,690	45.67	
ARPA Function	9,227,623	4,109,250	0	(4,109,250)	(100.00)	
COVID-19 Pandemic Function	48,816	0	0	0	.....
TOTAL	52,068,469	67,949,909	61,751,279	(6,198,630)	(9.12)	
MEDICAID WAIVER SERVICES PROGRAM						
Medicaid Waivered Services Function	203,758,632	247,781,425	231,823,782	(15,957,643)	(6.44)	
Medicaid Waiver - 21st Century Function	2,071,586	1,992,947	1,992,947	0	0.00	
TOTAL	205,830,218	249,774,372	233,816,729	(15,957,643)	(6.39)	
ELDERLY MEDICATION PROGRAM						
Elderly Medication Program Function	1,741,070	1,779,965	1,761,891	(18,074)	(1.02)	
TOTAL	1,741,070	1,779,965	1,761,891	(18,074)	(1.02)	
TOTAL EXPENDITURES	259,639,757	319,504,246	297,329,899	(22,174,347)	(6.94)	296,502,516

DEPARTMENT OF SENIOR SERVICES

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
DEPARTMENT OF SENIOR SERVICES SUMMARY						
Personnel Costs	3,960,036	5,109,356	5,275,434	166,078	3.25	
Employee Benefits	1,476,646	1,875,950	1,997,614	121,664	6.49	
Travel - In-State	12,277	21,000	21,000	0	0.00	
Travel - Out-of-State	25,235	74,500	74,500	0	0.00	
Repairs and Maintenance	2,365	4,500	4,500	0	0.00	
Rentals and Leases	552,673	746,500	746,500	0	0.00	
Utilities and Communication	115,823	150,000	150,000	0	0.00	
Professional Fees and Services	5,092,728	8,579,900	8,579,900	0	0.00	
Supplies/Materials/Operating Expenses	130,452	252,500	252,500	0	0.00	
Transportation Equipment Operations	7,914	10,500	10,500	0	0.00	
Grants and Benefits	248,208,556	302,642,540	280,180,451	(22,462,089)	(7.42)	
Other Equipment Purchases	42,341	37,000	37,000	0	0.00	
Miscellaneous	12,711	0	0	0	.....
TOTAL EXPENDITURES	259,639,757	319,504,246	297,329,899	(22,174,347)	(6.94)	296,502,516
Total Number of Employees	59.00	64.00	64.00	0.00	0.00	
SOURCE OF FUNDS:						
State General Fund	46,071,401	53,434,912	53,037,167	(397,745)	(0.74)	52,209,784
Federal and Other Funds	196,465,372	244,120,756	244,292,732	171,976	0.07	244,292,732
Federal and Other Funds - Reversion Reappropriated	17,102,984	21,948,578	0	(21,948,578)	(100.00)	0
Total Funds	259,639,757	319,504,246	297,329,899	(22,174,347)	(6.94)	296,502,516

AGENCY DESCRIPTION: Administers programs through grants and contracts funded by the Older Americans Act of 1965. Provides home and community-based services to Medicaid-eligible recipients. Provide economic assistance for Medicaid waived services.

ALABAMA SICKLE CELL OVERSIGHT/REGULATORY COMMISSION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	0	0	0	0	.....	0
RECEIPTS:						
State Funds:						
Education Trust Fund	1,681,613	1,931,613	1,983,182	51,569	2.67	1,931,613
Education Trust Fund - Reversion Reappropriated	32,534	51,569	0	(51,569)	(100.00)	
TOTAL RECEIPTS	1,714,147	1,983,182	1,983,182	0	0.00	1,931,613
TOTAL AVAILABLE	1,714,147	1,983,182	1,983,182	0	0.00	1,931,613
LESS: EXPENDITURES	1,662,578	1,983,182	1,983,182	0	0.00	1,931,613
REVERSION TO EDUCATION TRUST FUND	51,569	0	0	0	.....
Balance Unencumbered	0	0	0	0	.....	0
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
SUPPORT OF OTHER EDUCATION ACTIVITIES PROGRAM						
Other Financial Assistance Function	528	0	0	0	.....
Sickle Cell Education Function	1,662,050	1,983,182	1,983,182	0	0.00	
TOTAL	1,662,578	1,983,182	1,983,182	0	0.00	
TOTAL EXPENDITURES	1,662,578	1,983,182	1,983,182	0	0.00	1,931,613
ALABAMA SICKLE CELL OVERSIGHT/REGULATORY COMMISSION SUMMARY						
Travel - In- State	4,404	6,000	6,000	0	0.00	
Repairs and Maintenance	0	500	500	0	0.00	
Rentals and Leases	0	500	500	0	0.00	
Utilities and Communication	75	800	800	0	0.00	
Professional Fees and Services	37,251	103,742	103,742	0	0.00	
Supplies, Materials, and Operating Expenses	208	1,000	1,000	0	0.00	
Grants and Benefits	1,620,640	1,870,640	1,870,640	0	0.00	
TOTAL EXPENDITURES	1,662,578	1,983,182	1,983,182	0	0.00	1,931,613
Total Number of Employees	0.00	0.00	0.00	0.00	.....
SOURCE OF FUNDS:						
Education Trust Fund	1,662,578	1,983,182	1,983,182	0	0.00	1,931,613
Total Funds	1,662,578	1,983,182	1,983,182	0	0.00	1,931,613

AGENCY DESCRIPTION: Insures the delivery of sickle cell services to affected persons in all counties in Alabama and assists in establishing geographical service delivery boundaries. Promulgates guidelines for creating uniformity in the delivery of services and the management of state-wide programs. Serves as the central administrative agency for all state-funded sickle cell programs.

ALABAMA STATE BOARD OF SOCIAL WORK EXAMINERS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	1,021,171	1,112,005	1,112,005	0	0.00	1,112,005
RECEIPTS:						
State Funds:						
Licensure, Renewal and Other Fees	433,905	445,444	471,341	25,897	5.81	471,341
TOTAL RECEIPTS	433,905	445,444	471,341	25,897	5.81	471,341
TOTAL AVAILABLE	1,455,076	1,557,449	1,583,346	25,897	1.66	1,583,346
LESS: EXPENDITURES	343,071	445,444	471,341	25,897	5.81	471,341
Balance Unencumbered	1,112,005	1,112,005	1,112,005	0	0.00	1,112,005

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Licensure and Regulation of Social Workers

Function	343,071	445,444	471,341	25,897	5.81	
TOTAL	343,071	445,444	471,341	25,897	5.81	
TOTAL EXPENDITURES	343,071	445,444	471,341	25,897	5.81	471,341

ALABAMA STATE BOARD OF SOCIAL WORK EXAMINERS SUMMARY

Personnel Costs	157,024	205,758	224,891	19,133	9.30	
Employee Benefits	57,661	84,397	91,161	6,764	8.01	
Travel - In-State	8,006	9,000	9,000	0	0.00	
Travel - Out-of-State	0	2,000	2,000	0	0.00	
Repairs and Maintenance	3,732	4,060	4,060	0	0.00	
Rentals and Leases	56,311	78,220	78,220	0	0.00	
Utilities and Communication	12,134	12,800	12,800	0	0.00	
Professional Fees and Services	39,034	34,956	34,956	0	0.00	
Supplies/Materials/Operating Expenses	9,169	11,753	11,753	0	0.00	
Other Equipment Purchases	0	2,500	2,500	0	0.00	
TOTAL EXPENDITURES	343,071	445,444	471,341	25,897	5.81	471,341
Total Number of Employees	3.10	3.10	2.50	(0.60)	(19.35)	

SOURCE OF FUNDS:

Alabama Board of Social Work Examiners Fund	343,071	445,444	471,341	25,897	5.81	471,341
Total Funds	343,071	445,444	471,341	25,897	5.81	471,341

AGENCY DESCRIPTION: Licenses and regulates social workers at three levels of licensure and one level for private practice certification. Protects the public by setting standards of qualifications, education, training, and experience for those who seek to engage in the practice of social work, promoting continuing education for practice enhancement, and requiring ethical conduct as prescribed in the Code of Ethics for social workers.

SOIL AND WATER CONSERVATION COMMITTEE

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	730,822	1,279,549	0	(1,279,549)	(100.00)	0
RECEIPTS:						
Federal and Local Funds:						
Federal Funds	3,554,751	27,089,325	46,789,326	19,700,001	72.72	46,789,326
State Funds:						
Grant from AL Commission on Higher Education	2,738,675	2,835,674	3,135,674	300,000	10.58	3,135,674
Grant from AL Department of Environmental Management	37,500	75,000	75,000	0	0.00	75,000
Soil Classifiers Fund	3,075	6,000	6,000	0	0.00	6,000
State General Fund	3,619,550	3,956,995	4,415,996	459,001	11.60	3,815,995
State General Fund - Reversion Reappropriated	196,148	90,249	0	(90,249)	(100.00)	0
State General Fund - SEIB Increase	3,384	2,352	0	(2,352)	(100.00)	0
State General Fund - Inflationary Increase	21,446	42,675	0	(42,675)	(100.00)	0
State General Fund - COLA	12,615	13,973	0	(13,973)	(100.00)	0
TOTAL RECEIPTS	10,187,144	34,112,243	54,421,996	20,309,753	59.54	53,821,995
TOTAL AVAILABLE	10,917,966	35,391,792	54,421,996	19,030,204	53.77	53,821,995
LESS: EXPENDITURES	9,548,168	35,391,792	54,421,996	19,030,204	53.77	53,821,995
REVERSION TO STATE GENERAL FUND	90,249	0	0	0	.....	0
Balance Unencumbered	1,279,549	0	0	0	.....	0

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

WATER RESOURCE DEVELOPMENT PROGRAM

Soil and Water Conservation Development

Function	9,545,020	35,377,319	54,415,996	19,038,677	53.82	
TOTAL	9,545,020	35,377,319	54,415,996	19,038,677	53.82	

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Registration of Soil Classifiers Function	3,148	14,473	6,000	(8,473)	(58.54)	
TOTAL	3,148	14,473	6,000	(8,473)	(58.54)	
TOTAL EXPENDITURES	9,548,168	35,391,792	54,421,996	19,030,204	53.77	53,821,995

SOIL AND WATER CONSERVATION COMMITTEE SUMMARY

Personnel Costs	529,950	723,957	730,208	6,251	0.86	
Employee Benefits	194,508	275,442	285,052	9,610	3.49	
Travel - In-State	29,166	69,116	69,000	(116)	(0.17)	
Travel - Out-of-State	33,347	108,000	104,000	(4,000)	(3.70)	
Repairs and Maintenance	14,629	40,000	40,000	0	0.00	
Rentals and Leases	114,678	120,000	120,000	0	0.00	
Utilities and Communication	18,449	40,000	40,000	0	0.00	
Professional Fees and Services	143,174	124,400	160,400	36,000	28.94	
Supplies/Materials/Operating Expenses	71,757	124,400	160,400	36,000	28.94	
Transportation Equipment Operations	37,246	48,000	48,000	0	0.00	
Grants and Benefits	8,194,677	33,628,228	52,664,936	19,036,708	56.61	

SOIL AND WATER CONSERVATION COMMITTEE

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Transportation Equipment Purchases	127,849	0	0	0	.....
Other Equipment Purchases	38,738	90,249	0	(90,249)	(100.00)	
TOTAL EXPENDITURES	9,548,168	35,391,792	54,421,996	19,030,204	53.77	53,821,995
Total Number of Employees	6.30	8.00	8.00	0.00	0.00	
SOURCE OF FUNDS:						
State General Fund	3,762,894	4,106,244	4,415,996	309,752	7.54	3,815,995
Soil Classifiers Fund	3,147	6,000	6,000	0	0.00	6,000
Soil Classifiers Fund - Reversion Reappropriated	0	8,473	0	(8,473)	(100.00)	0
Federal Funds	2,250,190	27,089,326	46,789,326	19,700,000	72.72	46,789,326
Grant From AL Commission of Higher Education	2,738,675	2,835,674	3,135,674	300,000	10.58	3,135,674
Grant From AL Department of Environmental Management	75,000	75,000	75,000	0	0.00	75,000
Soil and Water Conservation - Special Revenue - Reversion Reappropriated	718,262	1,271,075	0	(1,271,075)	(100.00)	0
Total Funds	9,548,168	35,391,792	54,421,996	19,030,204	53.77	53,821,995

AGENCY DESCRIPTION: Exercises a broad range of powers, duties, and functions associated with soil and water and other natural resource conservation and management. Offers assistance, facilitates an information exchange, coordinates programs, fosters cooperation, and disseminates information throughout the entire state to the various 335 district supervisors, which make up the 67 soil and water conservation districts statewide, and the various federal, state, and local agencies and groups involved in soil and water conservation activities.

SPACE SCIENCE EXHIBIT COMMISSION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	623,680	623,680	623,680	0	0.00	623,680
RECEIPTS:						
State Funds:						
Admissions/Sales/Miscellaneous	44,469,723	44,748,757	45,052,000	303,243	0.68	45,052,000
Lodging Tax	2,297,439	2,404,138	2,319,000	(85,138)	(3.54)	2,319,000
Education Trust Fund	2,850,000	2,850,000	3,250,000	400,000	14.04	2,950,000
Education Trust Fund - Supplemental Appropriation	500,000	0	0	0	.....	0
TOTAL RECEIPTS	50,117,162	50,002,895	50,621,000	618,105	1.24	50,321,000
TOTAL AVAILABLE	50,740,842	50,626,575	51,244,680	618,105	1.22	50,944,680
LESS: EXPENDITURES	50,117,162	50,002,895	50,621,000	618,105	1.24	50,321,000
Balance Unencumbered	623,680	623,680	623,680	0	0.00	623,680
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
SPECIAL SERVICES PROGRAM						
Other Financial Assistance Function	50,117,162	50,002,895	50,621,000	618,105	1.24	
TOTAL	50,117,162	50,002,895	50,621,000	618,105	1.24	
TOTAL EXPENDITURES	50,117,162	50,002,895	50,621,000	618,105	1.24	50,321,000
SPACE SCIENCE EXHIBIT COMMISSION SUMMARY						
Personnel Costs	21,810,480	21,870,000	23,291,000	1,421,000	6.50	
Employee Benefits	4,595,950	5,104,096	5,607,000	502,904	9.85	
Travel - In-State	0	2,500	0	(2,500)	(100.00)	
Travel - Out-of-State	145,099	140,000	223,630	83,630	59.74	
Repairs and Maintenance	3,100,197	1,627,876	954,798	(673,078)	(41.35)	
Rentals and Leases	1,006,674	2,000,000	1,158,992	(841,008)	(42.05)	
Utilities and Communication	1,605,207	1,438,000	1,757,268	319,268	22.20	
Professional Fees and Services	2,887,008	1,709,000	1,176,318	(532,682)	(31.17)	
Supplies/Materials/Operating Expenses	8,843,960	12,546,423	15,811,922	3,265,499	26.03	
Grants and Benefits	471,910	0	0	0	.....
Capital Outlay	4,849,162	2,715,000	0	(2,715,000)	(100.00)	
Transportation Equipment Purchases	0	50,000	0	(50,000)	(100.00)	
Debt Service	801,515	800,000	640,072	(159,928)	(19.99)	
TOTAL EXPENDITURES	50,117,162	50,002,895	50,621,000	618,105	1.24	50,321,000
Total Number of Employees	889.00	888.00	970.00	82.00	9.23	
SOURCE OF FUNDS:						
Education Trust Fund	3,350,000	2,850,000	3,250,000	400,000	14.04	2,950,000
Admissions/Sales/Miscellaneous	44,470,162	45,152,895	45,052,000	(100,895)	(0.22)	45,052,000
Lodging Tax	2,297,000	2,000,000	2,319,000	319,000	15.95	2,319,000
Total Funds	50,117,162	50,002,895	50,621,000	618,105	1.24	50,321,000

AGENCY DESCRIPTION: Operates the U.S. Space Camp/Space Academy by the U.S. Space and Rocket Center's Educational Division. Provides sound program structure and curriculum materials which enhance and extend the science and math education trainees normally receive in school. Offers programs such as Space Camp for students in grades 4-6, a five-day program including the history of space exploration and simulated space shuttle missions; Aviation Challenge for students in grades 7-11, which includes land and water survival training and basic training in high-performance jet simulators; Space Academy for grades 10-12 and college freshmen, an eight-day program which allows trainees to experience in-depth training similar to that received by NASA flight crews and ground teams; Space Academy for educators, which is a five-day program offered in the summer to help teachers with curriculum and space science experiments for classroom use; and 4-H minicamps. Immerses students in a high-technology environment and challenges them to yield discoveries about space and aviation technology. Provides college credit through UAH for participants in the advanced program (Space Academy Level II) and three hours of graduate level credit in science or education through UAH for the Educator's Space Orientation course.

BOARD OF EXAMINERS FOR SPEECH PATHOLOGY AND AUDIOLOGY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	938,146	1,105,035	1,105,035	0	0.00	1,105,035
RECEIPTS:						
State Funds:						
Speech-Language Pathology and Audiology						
Licensure Fees	363,730	329,478	329,478	0	0.00	329,478
TOTAL RECEIPTS	363,730	329,478	329,478	0	0.00	329,478
TOTAL AVAILABLE	1,301,876	1,434,513	1,434,513	0	0.00	1,434,513
LESS: EXPENDITURES	196,841	329,478	329,478	0	0.00	329,478
Balance Unencumbered	1,105,035	1,105,035	1,105,035	0	0.00	1,105,035
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM						
Licensure and Regulation of Speech Pathologists and Audiologists Function						
	196,841	329,478	329,478	0	0.00	
TOTAL	196,841	329,478	329,478	0	0.00	
TOTAL EXPENDITURES	196,841	329,478	329,478	0	0.00	329,478
BOARD OF EXAMINERS FOR SPEECH PATHOLOGY AND AUDIOLOGY SUMMARY						
Personnel Costs	79,126	117,292	117,292	0	0.00	
Employee Benefits	29,887	55,186	55,186	0	0.00	
Travel - In-State	12,783	21,500	21,500	0	0.00	
Travel - Out-of-State	10,243	21,000	21,000	0	0.00	
Repairs and Maintenance	0	1,500	1,500	0	0.00	
Rentals and Leases	20,100	21,000	21,000	0	0.00	
Utilities and Communication	6,390	12,000	12,000	0	0.00	
Professional Fees and Services	8,677	25,000	25,000	0	0.00	
Supplies/Materials/Operating Expenses	7,135	10,000	10,000	0	0.00	
Grants and Benefits	22,500	35,000	35,000	0	0.00	
Other Equipment Purchases	0	10,000	10,000	0	0.00	
TOTAL EXPENDITURES	196,841	329,478	329,478	0	0.00	329,478
Total Number of Employees	1.00	1.00	1.00	0.00	0.00	
SOURCE OF FUNDS:						
Speech-Language Pathology and Audiology Fund	196,841	329,478	329,478	0	0.00	329,478
Total Funds	196,841	329,478	329,478	0	0.00	329,478

AGENCY DESCRIPTION: Regulates the practice of speech pathology and audiology as per the Code of Alabama 1975, Section 34-28A-1, et seq. Includes granting of licenses to qualified applicants, registration of the individuals in clinical fellowship, providing programs of continuing education to licensed speech pathologists and audiologists, and investigating complaints regarding individuals who are not in compliance with the above named section of the Code.

ALABAMA SUPERCOMPUTER AUTHORITY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	10,049,328	8,394,202	2,154,418	(6,239,784)	(74.33)	2,154,418
RECEIPTS:						
State Funds:						
Supercomputer System Fund	3,709,975	4,500,000	7,000,000	2,500,000	55.56	7,000,000
Education Trust Fund - Transfer	22,444,873	22,908,780	23,908,780	1,000,000	4.37	23,908,780
Education Trust Fund - Transfer - Supplemental Appropriation	1,100,000	0	0	0	.....	0
TOTAL RECEIPTS	27,254,848	27,408,780	30,908,780	3,500,000	12.77	30,908,780
TOTAL AVAILABLE	37,304,176	35,802,982	33,063,198	(2,739,784)	(7.65)	33,063,198
LESS: EXPENDITURES	28,909,974	33,648,564	28,517,866	(5,130,698)	(15.25)	28,517,866
Balance Unencumbered	8,394,202	2,154,418	4,545,332	2,390,914	110.98	4,545,332
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
INFORMATION TECHNOLOGY SERVICES PROGRAM						
Administration Function	3,471,087	11,725,111	5,517,866	(6,207,245)	(52.94)	
Data Management Systems Function	25,438,887	21,923,453	23,000,000	1,076,547	4.91	
TOTAL	28,909,974	33,648,564	28,517,866	(5,130,698)	(15.25)	
TOTAL EXPENDITURES	28,909,974	33,648,564	28,517,866	(5,130,698)	(15.25)	28,517,866
ALABAMA SUPERCOMPUTER AUTHORITY SUMMARY						
Personnel Costs	1,114,577	1,501,684	1,921,345	419,661	27.95	
Employee Benefits	385,670	546,880	680,228	133,348	24.38	
Travel - In-State	31,962	103,784	44,800	(58,984)	(56.83)	
Travel - Out-of-State	41,760	51,700	56,800	5,100	9.86	
Repairs and Maintenance	192,681	876,394	453,323	(423,071)	(48.27)	
Rentals and Leases	224,327	492,944	249,275	(243,669)	(49.43)	
Utilities and Communication	333,926	779,966	395,830	(384,136)	(49.25)	
Professional Fees and Services	25,553,691	22,778,869	23,387,605	608,736	2.67	
Supplies/Materials/Operating Expenses	208,354	2,514,343	276,900	(2,237,443)	(88.99)	
Transportation Equipment Operations	15,189	42,000	21,560	(20,440)	(48.67)	
Capital Outlay	694,500	3,200,000	1,000,000	(2,200,000)	(68.75)	
Other Equipment Purchases	113,337	760,000	30,200	(729,800)	(96.03)	
TOTAL EXPENDITURES	28,909,974	33,648,564	28,517,866	(5,130,698)	(15.25)	28,517,866
Total Number of Employees	15.50	17.00	20.00	3.00	17.65	
SOURCE OF FUNDS:						
Education Trust Fund - Transfer	23,543,873	22,908,780	23,908,780	1,000,000	4.37	23,908,780
Supercomputer System Fund	5,366,101	4,500,000	4,609,086	109,086	2.42	4,609,086
Supercomputer System Fund - Reversion Reappropriated	0	6,239,784	0	(6,239,784)	(100.00)	0
Total Funds	28,909,974	33,648,564	28,517,866	(5,130,698)	(15.25)	28,517,866

AGENCY DESCRIPTION: Operates a dedicated high-speed data network which connects Alabama universities and K-12 schools to Internet, the Information Superhighway, and to the Authority's supercomputer center in Huntsville.

SURFACE MINING COMMISSION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	11,801,492	11,861,759	11,861,759	0	0.00	11,861,759
RECEIPTS:						
Federal and Local Funds:						
U.S. Department of Interior - OSM	1,527,360	1,900,000	2,391,681	491,681	25.88	2,391,681
State Funds:						
State General Fund - Transfer	725,291	995,734	745,734	(250,000)	(25.11)	1,018,380
State General Fund - Transfer - SEIB Increase	1,128	672	0	(672)	(100.00)	0
State General Fund - Transfer - COLA	4,675	4,076	0	(4,076)	(100.00)	0
State General Fund - Transfer - Inflationary Increase	14,640	17,898	0	(17,898)	(100.00)	0
Bond Forfeiture/Reclamation Projects	0	7,000,000	7,000,000	0	0.00	7,000,000
Surface Mining Commission - Operations Fees	570,653	1,414,680	696,262	(718,418)	(50.78)	696,262
TOTAL RECEIPTS	2,843,747	11,333,060	10,833,677	(499,383)	(4.41)	11,106,323
TOTAL AVAILABLE	14,645,239	23,194,819	22,695,436	(499,383)	(2.15)	22,968,082
LESS: EXPENDITURES	2,783,480	11,333,060	11,529,859	196,799	1.74	11,802,505
Balance Unencumbered	11,861,759	11,861,759	11,165,577	(696,182)	(5.87)	11,165,577

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

INDUSTRIAL SAFETY AND ACCIDENT PREVENTION PROGRAM

Mine Safety Inspection Function	2,783,480	11,333,060	11,529,859	196,799	1.74	
TOTAL	2,783,480	11,333,060	11,529,859	196,799	1.74	
TOTAL EXPENDITURES	2,783,480	11,333,060	11,529,859	196,799	1.74	11,802,505

SURFACE MINING COMMISSION SUMMARY

Personnel Costs	1,677,500	2,125,638	2,192,071	66,433	3.13	
Employee Benefits	598,785	774,561	746,696	(27,865)	(3.60)	
Travel - In-State	19,503	22,852	23,857	1,005	4.40	
Travel - Out-of-State	8,477	8,165	9,798	1,633	20.00	
Repairs and Maintenance	6,145	12,934	15,521	2,587	20.00	
Rentals and Leases	152,866	182,068	186,882	4,814	2.64	
Utilities and Communication	29,037	33,844	40,612	6,768	20.00	
Professional Fees and Services	86,928	7,851,974	7,936,643	84,669	1.08	
Supplies/Materials/Operating Expenses	58,970	85,400	102,480	17,080	20.00	
Transportation Equipment Operations	55,834	62,468	74,964	12,496	20.00	
Transportation Equipment Purchases	12,437	73,708	141,000	67,292	91.30	
Other Equipment Purchases	76,998	99,448	59,335	(40,113)	(40.34)	
TOTAL EXPENDITURES	2,783,480	11,333,060	11,529,859	196,799	1.74	11,802,505
Total Number of Employees	19.00	21.00	21.00	0.00	0.00	

SOURCE OF FUNDS:

State General Fund - Transfer	745,734	1,018,380	745,734	(272,646)	(26.77)	1,018,380
U.S. Department of Interior - OSM	1,527,360	1,900,000	2,391,681	491,681	25.88	2,391,681
Surface Mining Commission - Operations Fees	510,386	1,414,680	1,392,444	(22,236)	(1.57)	1,392,444
Bond Forfeiture/Reclamation Projects	0	7,000,000	7,000,000	0	0.00	7,000,000
Total Funds	2,783,480	11,333,060	11,529,859	196,799	1.74	11,802,505

AGENCY DESCRIPTION: Regulates the surface mining of coal and the surface effects of underground mining in the state by authority of Act 81-435, 1981 Regular Session, and Act 86-106, 1986 Regular Session.

ALABAMA TAX TRIBUNAL

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	1,206,789	1,206,789	1,206,789	0	0.00	1,206,789
RECEIPTS:						
State Funds:						
Alabama Tax Tribunal	1,226,027	1,340,075	1,312,881	(27,194)	(2.03)	1,312,881
TOTAL RECEIPTS	1,226,027	1,340,075	1,312,881	(27,194)	(2.03)	1,312,881
TOTAL AVAILABLE	2,432,816	2,546,864	2,519,670	(27,194)	(1.07)	2,519,670
LESS: EXPENDITURES	1,226,027	1,340,075	1,312,881	(27,194)	(2.03)	1,312,881
Balance Unencumbered	1,206,789	1,206,789	1,206,789	0	0.00	1,206,789
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
ADMINISTRATIVE SERVICES PROGRAM						
Alabama Tax Tribunal Function	1,226,027	1,340,075	1,312,881	(27,194)	(2.03)	
TOTAL	1,226,027	1,340,075	1,312,881	(27,194)	(0.0203)	
TOTAL EXPENDITURES	1,226,027	1,340,075	1,312,881	(27,194)	(2.03)	1,312,881
ALABAMA TAX TRIBUNAL SUMMARY						
Personnel Costs	615,180	636,199	743,972	107,773	16.94	
Employee Benefits	210,255	222,667	273,094	50,427	22.65	
Travel - In State	854	24,840	22,440	(2,400)	(9.66)	
Travel - Out-of-State	3,985	7,500	16,500	9,000	120.00	
Repairs and Maintenance	750	6,000	3,000	(3,000)	(50.00)	
Rentals and Leases	82,759	83,064	83,700	636	0.77	
Utilities and Communication	17,241	24,000	23,700	(300)	(1.25)	
Professional Fees and Services	256,622	264,880	113,600	(151,280)	(57.11)	
Supplies/Materials/Operating Expenses	19,806	25,925	24,875	(1,050)	(4.05)	
Transportation Equipment Operations	3,500	5,000	3,000	(2,000)	(40.00)	
Other Equipment Purchases	15,075	40,000	5,000	(35,000)	(87.50)	
TOTAL EXPENDITURES	1,226,027	1,340,075	1,312,881	(27,194)	(2.03)	1,312,881
Total Number of Employees	7.00	6.00	7.00	1.00	16.67	
SOURCE OF FUNDS:						
Alabama Tax Tribunal Fund	1,226,027	1,340,075	1,312,881	(27,194)	(2.03)	1,312,881
Total Funds	1,226,027	1,340,075	1,312,881	(27,194)	(0.0203)	1,312,881

AGENCY DESCRIPTION: The purpose of the Alabama Tax Tribunal is the increase public confidence in the fairness of the state tax system. The Tax Tribunal hears appeals of tax matters from the Department of Revenue as well as from certain participating counties and cities. The Tribunal replaces the Administrative Law Division and the Administrative Law Judge within the Department of Revenue. The Tribunal is separate and independent from the Department of Revenue.

TENNESSEE-TOMBIGBEE WATERWAY DEVELOPMENT AUTHORITY

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	589,567	865,517	833,517	(32,000)	(3.70)	833,517
RECEIPTS:						
State Funds:						
State General Fund	105,000	105,000	150,000	45,000	42.86	150,000
Compact Contributions	580,182	290,000	290,000	0	0.00	290,000
TOTAL RECEIPTS	685,182	395,000	440,000	45,000	11.39	440,000
TOTAL AVAILABLE	1,274,749	1,260,517	1,273,517	13,000	1.03	1,273,517
LESS: EXPENDITURES	409,232	427,000	472,000	45,000	0.1054	472,000
Balance Unencumbered	865,517	833,517	801,517	(32,000)	(3.84)	801,517
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
WATER RESOURCE DEVELOPMENT PROGRAM						
Waterway Development Function	409,232	427,000	472,000	45,000	10.54	
TOTAL	409,232	427,000	472,000	45,000	10.54	
TOTAL EXPENDITURES	409,232	427,000	472,000	45,000	10.54	472,000
TENNESSEE-TOMBIGBEE WATERWAY DEVELOPMENT AUTHORITY SUMMARY						
Personnel Costs	187,226	207,000	207,000	0	0.00	
Employee Benefits	32,073	35,000	35,000	0	0.00	
Travel - In-State	0	0	0	0	.....
Travel - Out-of-State	89,073	0	0	0	.....
Repairs and Maintenance	13,027	0	0	0	.....
Rentals and Leases	2,900	0	0	0	.....
Utilities and Communication	18,821	22,000	22,000	0	0.00	
Professional Fees and Services	5,675	8,000	8,000	0	0.00	
Supplies, Materials and Operating Expenses	60,437	50,000	50,000	0	0.00	
Grants and Benefits	0	105,000	150,000	45,000	42.86	
TOTAL EXPENDITURES	409,232	427,000	472,000	45,000	10.54	472,000
Total Number of Employees	2.00	2.00	2.00	0.00	0.00	
SOURCE OF FUNDS:						
State General Fund	105,000	105,000	150,000	45,000	42.86	150,000
Compact Contributions	304,232	322,000	322,000	0	0.00	322,000
Total Funds	409,232	427,000	472,000	45,000	10.54	472,000

AGENCY DESCRIPTION: Devotes its resources toward promoting and marketing the Tenn-Tom and its economic and transportation benefits. Assists states, local communities, and private business in carrying out plans for development of the waterway without duplicating their efforts or responsibilities. Works closely with the federal agencies and Congress to ensure that the waterway is properly operated and maintained, which will cost about \$20 million annually in federal funds.

ALABAMA TOURISM DEPARTMENT

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	18,911,572	16,356,031	15,626,569	(729,462)	(4.46)	15,626,569
RECEIPTS:						
State Funds:						
Merchandise Sales (Gift Shop)	63,792	50,000	50,000	0	0.00	50,000
State Lodgings Tax	27,848,331	30,614,661	31,077,450	462,789	1.51	31,077,450
State General Fund	10,304,437	14,479,437	14,541,889	62,452	0.43	7,741,889
State General Fund - Reversion Reappropriated	453,050	0	0	0	.....
State General Fund - Supplemental Appropriation	2,169,000	0	0	0	.....	0
State General Fund - Inflationary Increase	0	62,452	0	(62,452)	(100.00)	0
TOTAL RECEIPTS	40,838,610	45,206,550	45,669,339	462,789	1.02	38,869,339
TOTAL AVAILABLE	59,750,182	61,562,581	61,295,908	(266,673)	(0.43)	54,495,908
LESS: EXPENDITURES	43,394,151	45,936,012	45,669,339	(266,673)	(0.58)	38,869,339
Balance Unencumbered	16,356,031	15,626,569	15,626,569	0	0.00	15,626,569
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
TOURISM AND TRAVEL PROMOTION PROGRAM						
Tourism and Travel Function	43,394,151	45,936,012	45,669,339	(266,673)	(0.58)	
TOTAL	43,394,151	45,936,012	45,669,339	(266,673)	(0.58)	
TOTAL EXPENDITURES	43,394,151	45,936,012	45,669,339	(266,673)	(0.58)	38,869,339
ALABAMA TOURISM DEPARTMENT SUMMARY						
Personnel Costs	3,277,138	4,069,916	4,273,411	203,495	5.00	
Employee Benefits	1,520,718	1,674,745	1,994,039	319,294	19.07	
Travel - In-State	73,069	120,000	120,000	0	0.00	
Travel - Out-of-State	170,749	170,000	190,000	20,000	11.76	
Repairs and Maintenance	77,999	30,000	30,000	0	0.00	
Rentals and Leases	728,437	900,000	900,000	0	0.00	
Utilities and Communication	189,354	160,000	180,000	20,000	12.50	
Professional Fees and Services	13,615,754	14,729,462	14,500,000	(229,462)	(1.56)	
Supplies/Materials/Operating Expenses	1,282,538	1,300,000	1,300,000	0	0.00	
Transportation Equipment Operations	31,981	40,000	40,000	0	0.00	
Grants and Benefits	22,330,506	22,541,889	22,041,889	(500,000)	(2.22)	
Transportation Equipment Purchases	0	100,000	0	(100,000)	(100.00)	
Other Equipment Purchases	95,908	100,000	100,000	0	0.00	
TOTAL EXPENDITURES	43,394,151	45,936,012	45,669,339	(266,673)	(0.58)	38,869,339
Total Number of Employees	64.75	68.75	71.75	3.00	4.36	
SOURCE OF FUNDS:						
State General Fund	12,926,487	14,541,889	14,541,889	0	0.00	7,741,889
Bureau of Tourism and Travel Fund	30,467,664	30,664,661	31,127,450	462,789	1.51	31,127,450
Bureau of Tourism and Travel - Reversion Reappropriated	0	729,462	0	(729,462)	(100.00)	0
Total Funds	43,394,151	45,936,012	45,669,339	(266,673)	(0.58)	38,869,339

AGENCY DESCRIPTION: Promotes Alabama as a travel and tourism destination through national advertising, public relations with one-on-one selling at travel shows and within state selling at Alabama welcome centers.

DEPARTMENT OF TRANSPORTATION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	578,112,678	499,121,930	497,291,960	(1,829,970)	(0.37)	497,291,960
Investments Balance	18,811,066	18,811,066	18,811,066	0	0.00	18,811,066
RECEIPTS:						
Federal and Local Funds:						
Rebuild Alabama - Federal Funds	15,886,967	0	0	0	.....	0
Federal Grants - Aeronautics	46,149,859	78,000,000	70,000,000	(8,000,000)	(10.26)	70,000,000
Federal Reimbursement - Capital Outlay	1,117,950,977	1,205,175,000	1,254,057,842	48,882,842	4.06	1,804,057,842
State Funds:						
Gas Tax Revenue	187,092,373	171,876,601	195,461,211	23,584,610	13.72	195,461,211
Diesel Tax Revenue	59,984,135	56,287,461	66,402,753	10,115,292	17.97	66,402,753
Battery Electric Registration 66.67%	666,794	339,204	704,000	364,796	107.54	704,000
Plug in Hybrid Registration 66.67%	88,773	38,483	96,000	57,517	149.46	96,000
Battery Electric Registration Remainder	0	37,500	37,500	0	0.00	37,500
Plug in Hybrid Registration Remainder	0	33,750	33,750	0	0.00	33,750
Other Participation	0	8,699,902	0	(8,699,902)	(100.00)	0
IFTA Taxes	3,530,848	2,677,883	3,055,570	377,687	14.10	3,055,570
Transfers	3,897,000	9,216	9,216	0	0.00	9,216
Aviation Fuel Tax	2,445,187	1,770,265	2,445,187	674,922	38.13	2,445,187
Logo Permits	1,621,350	1,742,250	1,621,350	(120,900)	(6.94)	1,621,350
Miscellaneous Fees	36,400	0	0	0	.....	0
State Programs	5,500,000	0	0	0	.....	0
Contractor Bid Fees	4,916	7,160	4,916	(2,244)	(31.34)	4,916
Gasoline Tax 4 Cents	46,432,762	46,289,501	46,432,762	143,261	0.31	46,432,762
Gasoline Tax 5 Cents	99,117,180	98,811,369	99,117,180	305,811	0.31	99,117,180
Highway Permit Fees	5,082,320	4,707,090	5,082,320	375,230	7.97	5,082,320
IFTA Decals	1,462,357	775,965	1,432,357	656,392	84.59	1,432,357
Industrial Access Income	3,118,180	105,979	105,979	0	0.00	105,979
Insurance Recoveries	3,935,919	0	0	0	.....	0
Inter-fund State Programs	1,566,038	0	0	0	.....	0
Lease of Oil and Gas Rights	3,081	0	0	0	.....	0
Liquefied Petroleum Gas Vehicle Permits	33,248	42,829	33,248	(9,581)	(22.37)	33,248
Lubricating Oil Tax	512,093	485,863	512,093	26,230	5.40	512,093
Miscellaneous - Public Road and Bridge	954,694	0	0	0	.....	0
Motor Carrier Mileage Tax	955,158	838,077	831,307	(6,770)	(0.81)	831,307
Motor Fuels Tax	48,207,459	48,635,103	48,207,459	(427,644)	(0.88)	48,207,459
Motor Vehicle Licenses	117,712,415	118,063,728	117,712,415	(351,313)	(0.30)	117,712,415
Other Motor Fuels Tax	109,613,236	107,814,849	109,613,236	1,798,387	1.67	109,613,236
Outdoor Advertising Permits	61,030	58,493	58,493	0	0.00	58,493
Petroleum Inspection Fees	44,051,697	43,924,151	44,051,697	127,546	0.29	44,051,697
Recyclable Materials	47,246	0	0	0	.....	0
Salvaged Equipment	532,797	0	0	0	.....	0
Other Participation	26,455,202	0	0	0	.....	0
Gasoline Excise Tax	79,389,901	79,148,124	79,389,901	241,777	0.31	79,389,901
Bond Proceeds	11,934	0	0	0	.....	0
Bond Proceeds - ATRIP	27,197	0	0	0	.....	0
CNG/LNG Motor Vehicle Excise Tax	488,174	298,879	488,174	189,295	63.33	488,174
Local Government Capital Grants	2,555,178	0	0	0	.....	0

DEPARTMENT OF TRANSPORTATION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
TOTAL RECEIPTS	2,037,182,075	2,076,694,675	2,146,997,916	70,303,241	3.39	2,696,997,916
TOTAL AVAILABLE	2,634,105,819	2,594,627,671	2,663,100,942	68,473,271	2.64	3,213,100,942
LESS: EXPENDITURES	2,116,172,823	2,078,524,645	2,139,857,842	61,333,197	2.95	2,689,857,842
Investments Balance	18,811,066	18,811,066	18,811,066	0	0.00	18,811,066
Balance Unencumbered	499,121,930	497,291,960	504,432,034	7,140,074	1.44	504,432,034

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

REBUILD ALABAMA PROGRAM

Rebuild Alabama Function	349,760,432	240,000,000	265,000,000	25,000,000	10.42	
TOTAL	349,760,432	240,000,000	265,000,000	25,000,000	10.42	

ELECTRIC TRANSPORTATION INFRASTRUCTURE GRANT PROGRAM

Electric Transportation Infrastructure Grant Function	0	71,250	800,000	728,750	1,022.81	
TOTAL	0	71,250	800,000	728,750	1,022.81	

SURFACE TRANSPORTATION IMPROVEMENTS PROGRAM

State Infrastructure Improvement Function	322,288,238	268,002,550	281,503,076	13,500,526	5.04	
State Infrastructure Preservation Function	767,521,501	762,063,265	783,348,664	21,285,399	2.79	
Industrial Access Improvement Function	7,212,547	11,000,000	11,000,000	0	0.00	
Local Government Infrastructure Assistance Function	252,483,979	365,835,349	363,730,068	(2,105,281)	(0.58)	
Non-Infrastructure Transportation Assistance Function	184,032,809	165,350,408	176,274,211	10,923,803	6.61	
TOTAL	1,533,539,074	1,572,251,572	1,615,856,019	43,604,447	2.77	

GENERAL ADMINISTRATION PROGRAM

Internal Program Support Function	157,009,600	154,426,823	154,426,823	0	0.00	
External Program Support Function	12,462,961	11,500,000	11,500,000	0	0.00	
Other Equipment Purchases Function	12,098,648	12,000,000	12,000,000	0	0.00	
Land and Buildings Improvement Function	2,021,085	9,000,000	9,000,000	0	0.00	
Legislatively Mandated Transfers Function	1,200,000	1,200,000	1,200,000	0	0.00	
Non-Programmatic Captive County Function	12,584	75,000	75,000	0	0.00	
TOTAL	184,804,878	188,201,823	188,201,823	0	0.00	

GENERAL AVIATION AND AERONAUTICS PROGRAM

Aeronautics Grants, Engineering and Administration Function	48,068,439	78,000,000	70,000,000	(8,000,000)	(10.26)	
TOTAL	48,068,439	78,000,000	70,000,000	(8,000,000)	(0.1026)	0

TOTAL EXPENDITURES	2,116,172,823	2,078,524,645	2,139,857,842	61,333,197	10.2574	0
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DEPARTMENT OF TRANSPORTATION SUMMARY

Personnel Costs	135,142,802	151,755,238	151,904,284	149,046	0.10	
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DEPARTMENT OF TRANSPORTATION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Employee Benefits	105,437,764	117,442,908	117,567,199	124,291	0.11	
Travel - In-State	2,318,070	4,685,902	3,760,902	(925,000)	(19.74)	
Travel - Out-of-State	173,663	212,173	213,073	900	0.42	
Repairs and Maintenance	51,508,398	71,207,261	71,957,261	750,000	1.05	
Rentals and Leases	54,938,667	51,213,977	51,066,060	(147,917)	(0.29)	
Utilities and Communication	10,924,317	10,142,534	10,142,534	0	0.00	
Professional Fees and Services	241,877,616	120,712,163	150,012,163	29,300,000	24.27	
Supplies/Materials/Operating Expenses	166,038,886	174,314,764	172,813,958	(1,500,806)	(0.86)	
Transportation Equipment Operations	6,741,931	6,519,500	6,519,500	0	0.00	
Grants and Benefits	89,728,192	91,270,736	95,728,149	4,457,413	4.88	
Capital Outlay	1,116,393,545	1,059,948,189	1,175,946,898	115,998,709	10.94	
Transportation Equipment Purchases	2,771,402	89,310,379	2,435,000	(86,875,379)	(97.27)	
Other Equipment Purchases	14,748,605	12,160,000	12,160,000	0	0.00	
Miscellaneous	117,428,965	117,628,921	117,630,861	1,940	0.00	
TOTAL EXPENDITURES	2,116,172,823	2,078,524,645	2,139,857,842	61,333,197	2.95	2,689,857,842
Total Number of Employees	4,274.00	4,187.25	4,316.00	128.75	3.07	

SOURCE OF FUNDS:

Bond Proceeds - ATRIP	27,197	0	0	0	.....	0
Federal Reimbursement - Capital Outlay	1,117,950,976	1,205,175,000	1,254,057,842	48,882,842	4.06	1,804,057,842
Public Road and Bridge Fund	600,365,779	555,278,395	550,000,000	(5,278,395)	(0.95)	550,000,000
Federal Grants - Aeronautics	46,149,859	78,000,000	70,000,000	(8,000,000)	(10.26)	70,000,000
Airport Development Fund	1,918,580	0	0	0	.....	0
Federal Funds - Rebuild Alabama	15,886,968	0	0	0	.....	0
State Funds - Rebuild Alabama	333,873,464	240,071,250	265,800,000	25,728,750	10.72	265,800,000
Total Funds	2,116,172,823	2,078,524,645	2,139,857,842	61,333,197	2.95	2,689,857,842

AGENCY DESCRIPTION: Maintenance - The objective of the State Maintenance program is to preserve the investment made in existing highway facilities, to provide continuing adequate levels of safety and convenience to highway users, and to conserve and protect the aesthetic and ecological features of the environment. Federal Aid Construction - Administer all Federal Aid Highway Funds made available to the State of Alabama. In meeting the overall objectives, funds are received for preliminary engineering, right of way acquisition, and construction. Division and District Supervision - Supports the total construction and maintenance activities of the department through various overhead functions within the nine geographic divisions of the department. The General Office Administration - Supports the total construction and maintenance activities of the department through various overhead function within the central office facilities in Montgomery.

Operations and Support Services - Consists of undistributed costs which are necessary for the department to function but not specifically related to another program function. Includes the cost of official state maps, insurance coverage for buildings, telephone cost, UPS freight, manufacture of tags and decals, transfer to the Revenue Department for administrative expense of the Motor Vehicle License Division, transfer to the State Personnel Department for personnel services and the salary support of qualified county engineers. Construction-Federal Aid Programs - Administers all Federal Aid Highway Funds made available to the State of Alabama, using those funds for preliminary engineering in planning and design and for right-of-way and for construction.

Construction-State Programs - Administers all state highway funds made available by the State Legislature, which will be used to construct projects which are not included in the Federal Aid Program. Captive County Health Insurance - Records the payments for health insurance for former Highway Department employees who went to work for the former captive counties after their release. Debt Service - Accumulates the cost of amortization of bond issues of the department.

Other Equipment Purchases - Records the purchases of various pieces of general equipment with a value of \$500 or more and a useful life of one year or more. Department Transfers - Transfers to Public Safety for traffic law enforcement equipment purchases. Aeronautics Administration - provides for the development, regulation, inspection, and licensing of airports and heliports in Alabama; provides engineering aid to airports and heliports, aeronautical aid to pilots, aircraft owners, and others interested in aviation; and promotes aviation and flying safety in the State of Alabama. Road Machinery and Equipment Purchases - Records the purchases of additions to the Department's Equipment Revolving and Replacement program. Rural Access Program - This program records the construction and maintenance activities on county roadways funded through motor fuel tax growth. Funding for this program has not been realized as anticipated.

STATE TREASURER

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	32,138,617	2,587,080	1,755,347	(831,733)	(32.15)	1,755,347
RECEIPTS:						
State Funds:						
Treasury Operations Fund	4,190,859	4,698,762	5,324,703	625,941	13.32	5,324,703
College Education Savings Administrative Fund	343,853	415,750	434,612	18,862	4.54	434,612
Prepaid Affordable College Tuition Administrative Fund	863,620	472,334	481,874	9,540	2.02	481,874
TOTAL RECEIPTS	5,398,332	5,586,846	6,241,189	654,343	11.71	6,241,189
TOTAL AVAILABLE	37,536,949	8,173,926	7,996,536	(177,390)	(2.17)	7,996,536
LESS: EXPENDITURES	4,949,869	6,418,579	6,418,295	(284)	0.00	6,418,295
TRANSFER TO EDUCATION TRUST FUND	30,000,000	0	0	0	.....	0
Balance Unencumbered	2,587,080	1,755,347	1,578,241	(177,106)	(10.09)	1,578,241

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

FISCAL MANAGEMENT PROGRAM

Treasury Administration Function	4,949,869	6,418,579	6,418,295	(284)	0.00	
TOTAL	4,949,869	6,418,579	6,418,295	(284)	0.00	
TOTAL EXPENDITURES	4,949,869	6,418,579	6,418,295	(284)	0.00	6,418,295

STATE TREASURER SUMMARY

Personnel Costs	2,227,293	2,615,900	2,786,494	170,594	6.52	
Employee Benefits	794,166	946,112	1,006,151	60,039	6.35	
Travel - In-State	6,043	7,000	11,750	4,750	67.86	
Travel - Out-of-State	17,883	25,600	30,600	5,000	19.53	
Repairs and Maintenance	14,349	12,250	14,000	1,750	14.29	
Rentals and Leases	293,088	457,000	348,000	(109,000)	(23.85)	
Utilities and Communication	184,102	206,500	387,000	180,500	87.41	
Professional Fees and Services	805,262	1,531,867	1,092,800	(439,067)	(28.66)	
Supplies/Materials/Operating Expenses	523,559	576,750	650,500	73,750	12.79	
Transportation Equipment Operations	3,530	5,500	11,000	5,500	100.00	
Grants and Benefits	0	10,100	10,000	(100)	(0.99)	
Transportation Equipment Purchases	0	0	40,000	40,000	.....
Other Equipment Purchases	80,594	24,000	30,000	6,000	25.00	
TOTAL EXPENDITURES	4,949,869	6,418,579	6,418,295	(284)	0.00	6,418,295
Total Number of Employees	28.50	30.00	30.00	0.00	0.00	

SOURCE OF FUNDS:

Prepaid Affordable College Tuition Administration	392,470	472,334	481,874	9,540	2.02	481,874
Prepaid Affordable College Tuition Administration Reversion Reappropriated	0	27,666	0	(27,666)	(100.00)	0

STATE TREASURER

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Safe Program Enforcement Fund -Reversion						
Reappropriated	0	10,500	0	(10,500)	(100.00)	0
College Education Savings Administrative Fund	309,262	415,750	434,612	18,862	4.54	434,612
College Education Savings Administrative Fund -						
Reversion Reappropriated	0	15,000	0	(15,000)	(100.00)	0
Treasury Operations Fund	4,248,137	4,698,762	5,501,809	803,047	17.09	5,501,809
Treasury Operations Fund - Reversion						
Reappropriated	0	778,567	0	(778,567)	(100.00)	0
Total Funds	4,949,869	6,418,579	6,418,295	(284)	0.00	6,418,295

AGENCY DESCRIPTION: Makes such reports as are required by the Constitution and gives information in writing to the Legislature or to the Governor when required. Receives all revenue due the state, verifies, endorses and microfilms all items and deposits in the various depositories. Takes all revenues and receipts, posts and maintains records of same and maintains records of all expenditures of public moneys. Performs the functions and duties now authorized by law with respect to state depositories, including the execution of contracts with each depository; verification and safekeeping of securities securing each deposit; daily review and analysis of deposit balances with any available access funds being invested; monthly billing of interest on time deposits; opening accounts and posting and performing monthly reconciling of Treasurer's depository balances. Pays all warrants duly executed by the State Comptroller upon determination that there is sufficient money for the payment thereof; processes and maintains custody of warrants according to statutory requirements; furnishes list of outstanding warrants monthly to State Comptroller, as required by law and implements any necessary changes. Maintains custody of and keeps safe all moneys, bonds, mortgages and other securities required by law to be deposited with the Treasurer by any bank, trust company, insurance company, highway contractor or other person or corporation. Distributes monthly gasoline tax receipts to cities and counties. Administers the Wallace Linked Deposit Program, Wallace-Folsom Prepaid Affordable College Tuition Program, Unclaimed Property Program, and the SAFE Program.

UNDERGROUND AND ABOVEGROUND STORAGE TRUST FUND MANAGEMENT BOARD

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	602	5,426	5,426	0	0.00	5,426
RECEIPTS:						
State Funds:						
Underground and Aboveground Storage						
Tank Trust Fund	100,000	150,000	150,000	0	0.00	150,000
TOTAL RECEIPTS	100,000	150,000	150,000	0	0.00	150,000
TOTAL AVAILABLE	100,602	155,426	155,426	0	0.00	155,426
LESS: EXPENDITURES	95,176	150,000	150,000	0	0.00	150,000
Balance Unencumbered	5,426	5,426	5,426	0	0.00	5,426

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

ADMINISTRATION OF STORAGE TANK TRUST FUND MANAGEMENT BOARD

Water Quality Control Function	95,176	150,000	150,000	0	0.00	
TOTAL	95,176	150,000	150,000	0	0.00	
TOTAL EXPENDITURES	95,176	150,000	150,000	0	0.00	150,000

UNDERGROUND AND ABOVEGROUND STORAGE TRUST FUND MANAGEMENT BOARD SUMMARY

Professional Fees and Services	95,176	140,000	140,000	0	0.00	
Supplies/Materials/Operating Expenses	0	10,000	10,000	0	0.00	
TOTAL EXPENDITURES	95,176	150,000	150,000	0	0.00	150,000
Total Number of Employees	0.00	0.00	0.00	0.00	.....

SOURCE OF FUNDS:

Underground and Aboveground Storage Tank						
Trust Fund	95,176	150,000	150,000	0	0.00	150,000
Total Funds	95,176	150,000	150,000	0	0.00	150,000

AGENCY DESCRIPTION: Oversees the administration of the Underground and Aboveground Storage Tank Trust Fund.

DEPARTMENT OF VETERANS AFFAIRS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	174,121,490	176,105,646	159,239,794	(16,865,852)	(9.58)	159,239,794
RECEIPTS:						
Federal and Local Funds:						
Alabama Veterans Assistance Fund	85,331,292	74,481,794	85,725,000	11,243,206	15.10	85,725,000
Veterans Home Trust Fund	53,076,754	89,541,650	90,189,893	648,243	0.72	90,189,893
State Funds:						
Education Trust Fund - Administration	2,730,364	2,815,227	2,857,046	41,819	1.49	2,815,227
Education Trust Fund - Student Financial Aid	59,800,000	45,000,000	43,000,000	(2,000,000)	(4.44)	45,000,000
Education Trust Fund - Reversion Reappropriated	784,982	310,375	0	(310,375)	(100.00)	
State General Fund	3,249,737	3,743,500	3,067,547	(675,953)	(18.06)	3,837,477
State General Fund - Reversion Reappropriated	325,713	1,191,739	0	(1,191,739)	(100.00)	0
State General Fund - Supplemental Appropriation	6,000,000	0	0	0	.....	0
State General Fund - SEIB Increase	3,948	2,688	0	(2,688)	(100.00)	0
State General Fund - Inflationary Increase	149,357	128,363	0	(128,363)	(100.00)	0
State General Fund - COLA	7,745	12,926	0	(12,926)	(100.00)	0
TOTAL RECEIPTS	211,459,892	217,228,262	224,839,486	7,611,224	3.50	227,567,597
TOTAL AVAILABLE	385,581,382	393,333,908	384,079,280	(9,254,628)	(2.35)	386,807,391
LESS: EXPENDITURES	174,039,068	234,094,114	239,768,157	5,674,043	2.42	242,496,268
REVERSION TO EDUCATION TRUST FUND	27,244,929	0	0	0	.....	0
REVERSION TO STATE GENERAL FUND	1,191,739	0	0	0	.....	0
TRANSFER TO ARPA - CORONAVIRUS STATE FISCAL RECOVERY FUND	2,000,000	0	0	0	.....	0
TRANSFER TO CORONAVIRUS STATE FISCAL RECOVERY REVENUE REPLACEMENT FUND	5,000,000	0	0	0	.....	0
Balance Unencumbered	176,105,646	159,239,794	144,311,123	(14,928,671)	(9.37)	144,311,123
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
HEALTHCARE PROGRAM						
American Rescue Plan Act Function	10,000,000	0	0	0	.....
TOTAL	10,000,000	0	0	0	.....
CAPITAL OUTLAY PROGRAM						
Spanish Fort Cemetery Function	0	3,000,000	540,000	(2,460,000)	(82.00)	
5th State Veterans Home Function	20,000,000	0	0	0	.....
Cemetery Construction Function	0	0	20,000,000	20,000,000	.....
TOTAL	20,000,000	3,000,000	20,540,000	17,540,000	584.67	
STUDENT FINANCIAL AID PROGRAM						
Veterans' Education Benefits Function	33,365,445	45,000,000	43,000,000	(2,000,000)	(4.44)	
TOTAL	33,365,445	45,000,000	43,000,000	(2,000,000)	(4.44)	

DEPARTMENT OF VETERANS AFFAIRS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
ADMINISTRATION OF VETERANS AFFAIRS PROGRAM						
Agency Administration Function	24,179,523	18,014,518	15,026,279	(2,988,239)	(16.59)	
TOTAL	24,179,523	18,014,518	15,026,279	(2,988,239)	(16.59)	
VETERANS' HOME PROGRAM						
Veterans Home Administration - Bill Nichols Function	19,366,683	29,594,603	26,700,430	(2,894,173)	(9.78)	
Veterans Home Administration - Bay Minette Function	18,723,985	28,991,842	27,049,303	(1,942,539)	(6.70)	
Veterans Home Administration - Huntsville Function	18,618,651	30,933,526	28,848,033	(2,085,493)	(6.74)	
Veterans Home Administration - Pell City Function	27,939,810	38,184,280	37,526,813	(657,467)	(1.72)	
Veterans Home Administration - Enterprise City Function	1,199,999	39,378,048	32,797,535	(6,580,513)	(16.71)	
TOTAL	85,849,128	167,082,299	152,922,114	(14,160,185)	(8.47)	
VETERANS GRANT PROGRAM						
Veterans Grant Administration Function	0	0	7,000,000	7,000,000	.....
TOTAL	0	0	7,000,000	7,000,000	.....
VETERANS CEMETERY PROGRAM						
Spanish Fort Cemetery Function	644,972	997,297	1,279,764	282,467	28.32	
TOTAL	644,972	997,297	1,279,764	282,467	28.32	
TOTAL EXPENDITURES	174,039,068	234,094,114	239,768,157	(1,325,957)	(0.57)	242,496,268
DEPARTMENT OF VETERANS AFFAIRS SUMMARY						
Personnel Costs	6,798,465	8,624,077	9,600,600	976,523	11.32	
Employee Benefits	3,062,501	4,168,735	4,515,149	346,414	8.31	
Travel - In-State	198,685	266,416	274,000	7,584	2.85	
Travel - Out-of-State	20,444	63,024	57,024	(6,000)	(9.52)	
Repairs and Maintenance	472,786	8,262,900	2,824,000	(5,438,900)	(65.82)	
Rentals and Leases	320,493	492,404	391,404	(101,000)	(20.51)	
Utilities and Communication	97,439	179,000	167,000	(12,000)	(6.70)	
Professional Fees and Services	82,791,909	147,113,764	143,122,217	(3,991,547)	(2.71)	
Supplies/Materials/Operating Expenses	604,870	2,836,661	1,214,963	(1,621,698)	(57.17)	
Transportation Equipment Operations	40,026	108,000	120,000	12,000	11.11	
Grants and Benefits	57,927,907	48,888,200	53,775,800	4,887,600	10.00	
Capital Outlay	11,800,000	4,500,000	18,500,000	14,000,000	311.11	
Transportation Equipment Purchases	112,332	300,000	150,000	(150,000)	(50.00)	
Other Equipment Purchases	9,791,211	8,290,933	5,056,000	(3,234,933)	(39.02)	
TOTAL EXPENDITURES	174,039,068	234,094,114	239,768,157	5,674,043	2.42	242,496,268
Total Number of Employees	129.00	159.00	167.00	8.00	5.03	
SOURCE OF FUNDS:						
State General Fund	8,544,761	5,079,216	3,067,547	(2,011,669)	(39.61)	3,837,477
Education Trust Fund	36,070,417	48,125,602	45,857,046	(2,268,556)	(4.71)	47,815,227
Veterans Homes Trust Fund	53,298,518	90,281,206	90,990,200	708,994	0.79	90,990,200
Veterans Homes Trust Fund - Reversion Reappropriated	2,154,164	281,579	0	(281,579)	(100.00)	0
Veterans Assistance Fund	55,586,208	80,315,511	99,853,364	19,537,853	24.33	99,853,364

DEPARTMENT OF VETERANS AFFAIRS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Veterans Assistance Fund - Reversion Reappropriated	8,385,000	10,011,000	0	(10,011,000)	(100.00)	0
Coronavirus State Fiscal Recovery Revenue	5,000,000	0	0	0	.....	0
ARPA - Coronavirus State Fiscal Recovery Fund	5,000,000	0	0	0	.....	0
Total Funds	174,039,068	234,094,114	239,768,157	5,674,043	2.42	242,496,268

AGENCY DESCRIPTION: Provides professional veterans affairs assistance throughout the state's 50 offices to the 377,000 living veterans and their dependents plus thousands of survivors. Administers the Alabama G.I. And Dependents Educational Benefits Act. Oversees the operations of the Bill Nichols, William F. Green, and Floyd E. "Tut" Fann, Col. Robert L. Howard State Veterans Homes and the Alabama State Veterans Memorial Cemetery at Spanish Fort.

BOARD OF VETERINARY MEDICAL EXAMINERS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	951,933	979,247	979,247	0	0.00	979,247
RECEIPTS:						
State Funds:						
Veterinary Medical License Fees and Fines	680,313	786,989	786,989	0	0.00	786,989
TOTAL RECEIPTS	680,313	786,989	786,989	0	0.00	786,989
TOTAL AVAILABLE	1,632,246	1,766,236	1,766,236	0	0.00	1,766,236
LESS: EXPENDITURES	652,999	786,989	786,989	0	0.00	786,989
Balance Unencumbered	979,247	979,247	979,247	0	0.00	979,247

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

PROFESSIONAL AND OCCUPATIONAL LICENSING AND REGULATION PROGRAM

Licensure and Regulation of Veterinarians

Function	652,999	786,989	786,989	0	0.00	
TOTAL	652,999	786,989	786,989	0	0.00	
TOTAL EXPENDITURES	652,999	786,989	786,989	0	0.00	786,989

BOARD OF VETERINARY MEDICAL EXAMINERS SUMMARY

Personnel Costs	308,618	324,080	324,080	0	0.00	
Employee Benefits	122,431	138,452	138,452	0	0.00	
Travel - In-State	9,458	12,000	12,000	0	0.00	
Travel - Out-of-State	0	10,000	10,000	0	0.00	
Repairs and Maintenance	625	10,000	10,000	0	0.00	
Rentals and Leases	58,116	65,000	65,000	0	0.00	
Utilities and Communication	30,000	30,000	30,000	0	0.00	
Professional Fees and Services	77,475	108,457	108,457	0	0.00	
Supplies/Materials/Operating Expenses	25,000	25,000	25,000	0	0.00	
Transportation Equipment Operations	21,276	25,000	25,000	0	0.00	
Transportation Equipment Purchases	0	38,000	38,000	0	0.00	
Other Equipment Purchases	0	1,000	1,000	0	0.00	
TOTAL EXPENDITURES	652,999	786,989	786,989	0	0.00	786,989
Total Number of Employees	5.00	5.00	5.00	0.00	0.00	

SOURCE OF FUNDS:

Board of Veterinary Medical Examiners Fund	652,999	786,989	786,989	0	0.00	786,989
Total Funds	652,999	786,989	786,989	0	0.00	786,989

AGENCY DESCRIPTION: Administers all activities pertaining to the licensing and regulation of veterinarians and veterinary technicians in Alabama.

ALABAMA WOMEN'S COMMISSION

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	27,899	23,573	0	(23,573)	(100.00)	0
RECEIPTS:						
State Funds:						
State General Fund - Transfer from ADECA	65,000	65,185	65,561	376	0.58	0
State General Fund - Reversion Reappropriated	16,082	44,457	0	(44,457)	(100.00)	0
State General Fund -Inflationary Increase	185	376	0	(376)	(100.00)	0
Women's Commission Fund	0	35,000	35,000	0	0.00	35,000
TOTAL RECEIPTS	81,267	145,018	100,561	(44,457)	(30.66)	35,000
TOTAL AVAILABLE	109,166	168,591	100,561	(68,030)	(40.35)	35,000
LESS: EXPENDITURES	41,136	168,591	100,561	(68,030)	(40.35)	35,000
REVERSION TO STATE GENERAL FUND	44,457	0	0	0	.....	0
Balance Unencumbered	23,573	0	0	0	.....	0

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

EMPLOYMENT AND SOCIAL OPPORTUNITIES PROGRAM

Development and Employment Opportunity for

Women Function	41,136	168,591	100,561	(68,030)	(40.35)	
TOTAL	41,136	168,591	100,561	(68,030)	(40.35)	
TOTAL EXPENDITURES	41,136	168,591	100,561	(68,030)	(40.35)	35,000

ALABAMA WOMEN'S COMMISSION SUMMARY

Personnel Costs	11,406	34,713	34,713	0	0.00	
Employee Benefits	2,686	8,369	8,369	0	0.00	
Travel - In-State	0	1,000	1,000	0	0.00	
Utilities and Communication	156	1,000	1,000	0	0.00	
Professional Fees and Services	2,881	2,000	2,000	0	0.00	
Supplies/Materials/Operating Expenses	561	2,000	2,000	0	0.00	
Grants and Benefits	22,758	118,909	50,879	(68,030)	(57.21)	
Other Equipment Purchases	688	600	600	0	0.00	
TOTAL EXPENDITURES	41,136	168,591	100,561	(68,030)	(40.35)	35,000
Total Number of Employees	1.00	1.00	1.00	0.00	0.00	

SOURCE OF FUNDS:

State General Fund	36,810	110,018	65,561	(44,457)	(40.41)	0
Women's Commission Fund	4,326	35,000	35,000	0	0.00	35,000
Women's Commission Fund - Reversion Reappropriated	0	23,573	0	(23,573)	(100.00)	0
Total Funds	41,136	168,591	100,561	(68,030)	(40.35)	35,000

AGENCY DESCRIPTION: Acts as a networking resource for constituents, conducts public hearings on issues of interest to women, monitors legislation of particular concern to women, presents testimony at public hearings, and provides focus on issues affecting women. Maintains an office that includes a resource library with reference materials from other states and federal agencies and handles complaints or requests from women who need advice or referral on such subjects as day care, displaced homemakers, battered spouses, employment problems, legal rights, and child support/custody.

ALABAMA DEPARTMENT OF WORKFORCE

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	30,266,960	21,271,756	21,271,756	0	0.00	21,271,756
Investments Balance Brought Forward	16,956,276	17,422,555	17,422,555	0	0.00	17,422,555
RECEIPTS:						
Federal and Local Funds:						
Federal Funds - Abandoned Mine Land Fund	22,249,509	17,399,528	18,328,690	929,162	5.34	18,328,690
Boiler and Pressure Vessel Board Fund	759,450	1,493,755	1,516,466	22,711	1.52	1,516,466
Child Labor Administrative Trust Fund	168,010	328,784	346,008	17,224	5.24	346,008
Professional Employer Organization Registration Fund	179,950	658,604	717,747	59,143	8.98	717,747
Workers' Compensation Administrative Trust Fund	4,061,265	10,142,959	6,638,319	(3,504,640)	(34.55)	6,638,319
State Abandoned Mine Land Reclamation Fund	795,178	3,071,082	3,036,961	(34,121)	(1.11)	3,036,961
Federal Funds	66,041,185	185,021,164	212,204,485	27,183,321	14.69	212,204,485
Employment Security Administration Fund	2,177,175	6,534,851	6,820,863	286,012	4.38	6,820,863
Federal Funds - Abandoned Mine Land - BIL Fund	4,753,585	24,042,633	25,480,004	1,437,371	5.98	25,480,004
State Funds:						
State General Fund	1,323,764	1,372,392	1,600,140	227,748	16.59	1,404,618
State General Fund - Reversion Reappropriated	3,483,048	3,271,622	0	(3,271,622)	(100.00)	0
State General Fund - COLA	9,960	10,168	0	(10,168)	(100.00)	0
State General Fund - SEIB Increase	3,384	2,016	0	(2,016)	(100.00)	0
State General Fund - Inflationary Increase	35,284	20,042	0	(20,042)	(100.00)	0
Education Trust Fund	0	0	21,448,502	21,448,502	.....	19,780,856
Elevator Safety Board Fund	1,025,072	3,237,488	3,369,556	132,068	4.08	3,369,556
Workforce Development Fund	0	0	74,279,974	74,279,974	.....	74,279,974
TOTAL RECEIPTS	107,065,819	256,607,088	375,787,715	119,180,627	46.44	373,924,547
TOTAL AVAILABLE	154,289,055	295,301,399	414,482,026	119,180,627	40.36	412,618,858
LESS: EXPENDITURES	112,789,401	256,607,088	375,787,715	119,180,627	46.44	373,924,547
REVERSION TO STATE GENERAL FUND	3,271,622	0	0	0	.....	0
INVESTMENT ADJUSTMENT	(466,279)	0	0	0	.....	0
Investments Balance	17,422,555	17,422,555	17,422,555	0	0.00	17,422,555
Balance Unencumbered	21,271,756	21,271,756	21,271,756	0	0.00	21,271,756
SUMMARY BUDGET REQUEST						
PROGRAMS AND PROGRAM FUNCTIONS						
REGULATORY SERVICES PROGRAM						
Labor Relations Function	210,118	882,149	918,003	35,854	4.06	
Elevator Board Function	1,025,399	2,205,057	2,305,338	100,281	4.55	
Boiler/Pressure Vessel Board Function	1,108,351	1,493,755	1,516,466	22,711	1.52	
TOTAL	2,343,868	4,580,961	4,739,807	158,846	3.47	
INDUSTRIAL TRAINING PROGRAM						
Alabama Office of Apprenticeship Function	0	0	2,703,718	2,703,718	.....
Department of Workforce Pathways Administrative Division Function	0	0	1,638,595	1,638,595	.....
Office of Education Workforce Statistics Function	0	0	6,656,237	6,656,237	.....
Regional Workforce Council Function	0	0	7,000,000	7,000,000	.....
STEM Function	0	0	1,910,532	1,910,532	.....
TOTAL	0	0	19,909,082	19,909,082	.....

ALABAMA DEPARTMENT OF WORKFORCE

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
RESPONSE AND MITIGATION EXPENSES FOR COVID PROGRAM						
ARPA Function	4,999,268	0	0	0	.....
TOTAL	4,999,268	0	0	0	.....
SKILL ENHANCE/EMPLOYMENT OPPORTUNITY PROGRAM						
Workforce Investment Act Program Function	0	0	75,819,394	75,819,394	.....
TOTAL	0	0	75,819,394	75,819,394	.....
EMPLOYMENT SECURITY PROGRAM						
Unemployment Compensation Administration Function	33,946,299	109,265,808	132,551,902	23,286,094	21.31	
Labor Market Information Function	2,749,313	4,128,391	4,290,901	162,510	3.94	
Employment Security Function	27,153,991	42,894,041	45,293,741	2,399,700	5.59	
TOTAL	63,849,603	156,288,240	182,136,544	25,848,304	16.54	
ADMINISTRATIVE SERVICES PROGRAM						
Agency Administration Function	16,858,191	38,799,963	37,301,027	(1,498,936)	(3.86)	
TOTAL	16,858,191	38,799,963	37,301,027	(1,498,936)	(3.86)	
INDUSTRIAL SAFETY AND ACCIDENT PREVENTION PROGRAM						
Mine Safety Inspection Function	1,470,351	1,527,673	1,591,718	64,045	4.19	
Abandoned Mines Land Reclamation Function	18,177,299	44,513,243	46,845,655	2,332,412	5.24	
General Fund Administration Function	40,184	95,445	88,422	(7,023)	(7.36)	
TOTAL	19,687,834	46,136,361	48,525,795	2,389,434	5.18	
REGULATION WORKERS' COMPENSATION PROGRAM						
Regulation Worker's Compensation Function	5,050,637	10,801,563	7,356,066	(3,445,497)	(31.90)	
TOTAL	5,050,637	10,801,563	7,356,066	(3,445,497)	(31.90)	
TOTAL EXPENDITURES	112,789,401	256,607,088	375,787,715	23,452,151	(10.57)	373,924,547
DEPARTMENT OF LABOR SUMMARY						
Personnel Costs	45,462,541	60,866,960	68,574,708	7,707,748	12.66	
Employee Benefits	18,778,663	25,268,817	46,554,283	21,285,466	84.24	
Travel - In-State	636,884	1,263,847	1,337,111	73,264	5.80	
Travel - Out-of-State	272,266	1,055,775	1,185,464	129,689	12.28	
Repairs and Maintenance	464,011	3,432,522	2,916,757	(515,765)	(15.03)	
Rentals and Leases	4,572,052	9,711,900	10,748,254	1,036,354	10.67	
Utilities and Communication	3,987,271	9,153,500	9,665,895	512,395	5.60	
Professional Fees and Services	20,925,149	69,157,853	79,809,718	10,651,865	15.40	
Supplies/Materials/Operating Expenses	5,937,899	48,008,381	56,146,303	8,137,922	16.95	
Transportation Equipment Operations	318,020	3,737,200	3,918,586	181,386	4.85	
Grants and Benefits	10,014,984	17,540,503	94,463,474	76,922,971	438.54	
Transportation Equipment Purchases	407,261	1,676,500	100,315	(1,576,185)	(94.02)	
Miscellaneous	28,362	290,000	297,500	7,500	2.59	
Other Equipment Purchases	984,038	5,443,330	69,347	(5,373,983)	(98.73)	
TOTAL EXPENDITURES	112,789,401	256,607,088	375,787,715	119,180,627	46.44	373,924,547
Total Number of Employees	742.50	931.00	988.00	57.00	6.12	

ALABAMA DEPARTMENT OF WORKFORCE

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
SOURCE OF FUNDS:						
State General Fund	1,583,818	4,676,240	1,600,140	(3,076,100)	(65.78)	1,404,618
Education Trust Fund	0	0	21,448,502	21,448,502	.....	19,780,856
Employment Security Administration Fund	463,329	6,534,851	6,820,863	286,012	4.38	6,820,863
Federal Funds	80,044,734	185,021,164	212,204,485	27,183,321	14.69	212,204,485
State Abandoned Mine Land Reclamation Fund	696,921	3,071,082	3,036,961	(34,121)	(1.11)	3,036,961
Elevator Safety Board Fund	1,240,189	3,237,488	3,369,556	132,068	4.08	3,369,556
Workers' Compensation Administrative Trust Fund	4,848,383	10,142,959	6,638,319	(3,504,640)	(34.55)	6,638,319
Professional Employer Organization Registration Fund	202,254	658,604	717,747	59,143	8.98	717,747
Child Labor Administrative Trust Fund	121,777	328,784	346,008	17,224	5.24	346,008
Boiler and Pressure Vessel Board Fund	1,108,351	1,493,755	1,516,466	22,711	1.52	1,516,466
Workforce Development Fund	0	0	74,279,974	74,279,974	.....	74,279,974
Abandoned Mine Land	12,622,956	17,399,528	18,328,690	929,162	5.34	18,328,690
ARPA - Coronavirus State Fiscal recovery Fund	4,999,268	0	0	0	.....	0
Abandoned Mine Land - BIL Funds	4,857,421	24,042,633	25,480,004	1,437,371	5.98	25,480,004
Total Funds	112,789,401	256,607,088	375,787,715	119,180,627	46.44	373,924,547

AGENCY DESCRIPTION: Administers Alabama labor relations activities through mediation and conciliation, wage collection, regulation of labor organizations, collection of filing fees, and compilation of occupational safety and health statistics and enforcing the Child Labor Laws.

DEPARTMENT OF YOUTH SERVICES

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Unencumbered Balance Brought Forward	35,333,062	23,999,094	23,999,094	0	0.00	23,999,094
Investments Balance Brought Forward	5,521,268	5,817,420	5,817,420	0	0.00	5,817,420
RECEIPTS:						
Federal and Local Funds:						
Federal Funds	14,931,669	14,931,699	14,931,699	0	0.00	14,931,699
State Funds:						
State General Fund - Transfer	6,204,537	7,199,075	7,375,805	176,730	2.45	7,375,805
State General Fund - Transfer - Inflationary Increase	194,538	176,730	0	(176,730)	(100.00)	0
State General Fund - Transfer - Diversion Program	1,000,000	1,000,000	1,000,000	0	0.00	1,000,000
Education Trust Fund - Transfer	62,155,215	62,669,783	70,545,901	7,876,118	12.57	65,769,783
ETF Advancement & Technology Fund	160,615	0	0	0	.....	0
Departmental Receipts	3,165,286	16,050,990	17,502,983	1,451,993	9.05	17,502,983
Children First Trust Fund	8,190,881	8,107,318	8,107,318	0	0.00	8,107,318
TOTAL RECEIPTS	96,002,741	110,135,595	119,463,706	9,328,111	8.47	114,687,588
TOTAL AVAILABLE	136,857,071	139,952,109	149,280,220	9,328,111	6.67	144,504,102
LESS: EXPENDITURES	107,336,709	110,135,595	119,463,706	9,328,111	8.47	114,687,588
INVESTMENTS ADJUSTMENT	(296,152)	0	0	0	.....	0
Investments Balance	5,817,420	5,817,420	5,817,420	0	0.00	5,817,420
Balance Unencumbered	23,999,094	23,999,094	23,999,094	0	0.00	23,999,094
<u>SUMMARY BUDGET REQUEST</u>						
PROGRAMS AND PROGRAM FUNCTIONS						
FINANCIAL ASSISTANCE PROGRAM						
DYS School District Function	2,038,746	716,795	1,118,788	401,993	56.08	
DYS School District Education Trust Fund Function	7,457,811	8,403,949	9,101,067	697,118	8.30	
DYS Program ETF/GF Function	973	0	0	0	.....
TOTAL	9,497,530	9,120,744	10,219,855	1,099,111	12.05	
DIVERSION PROGRAM						
Diversion Function	3,161,231	1,000,000	1,000,000	0	0.00	
TOTAL	3,161,231	1,000,000	1,000,000	0	0.00	
YOUTH SERVICES PROGRAM						
DYS School District Function	500,000	0	0	0	.....
DYS Treatment Services Function	26,733,116	30,785,923	31,835,923	1,050,000	3.41	
Community Subsidy Function	7,633,365	7,587,289	7,587,289	0	0.00	
DYS Program ETF/GF Function	56,245,735	58,075,907	65,254,907	7,179,000	12.36	
TOTAL	91,112,216	96,449,119	104,678,119	8,229,000	8.53	
COMMUNITY EDUCATIONAL PROGRAM						
S.P.A.N. Program Function	3,565,732	3,565,732	3,565,732	0	0.00	
TOTAL	3,565,732	3,565,732	3,565,732	0	0.00	
TOTAL EXPENDITURES	107,336,709	110,135,595	119,463,706	9,328,111	8.47	114,687,588

DEPARTMENT OF YOUTH SERVICES SUMMARY

DEPARTMENT OF YOUTH SERVICES

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
				Personnel Costs	21,853,808		24,343,267	24,931,762	588,495	2.42
Employee Benefits	8,491,137	10,511,351	11,005,779	494,428	4.70	
Travel - In-State	111,660	154,370	176,370	22,000	14.25	
Travel - Out-of-State	101,681	41,664	90,500	48,836	117.21	
Repairs and Maintenance	2,392,765	1,921,918	2,046,918	125,000	6.50	
Rentals and Leases	320,848	248,500	338,500	90,000	36.22	
Utilities and Communication	1,701,325	1,517,500	2,002,500	485,000	31.96	
Professional Fees and Services	23,544,995	21,419,537	25,782,852	4,363,315	20.37	
Supplies/Materials/Operating Expenses	3,576,019	2,995,696	3,371,575	375,879	12.55	
Transportation Equipment Operations	539,352	557,000	607,000	50,000	8.98	
Grants and Benefits	42,169,412	45,175,328	47,311,743	2,136,415	4.73	
Transportation Equipment Purchases	450,000	250,000	250,000	0	0.00	
Other Equipment Purchases	2,083,707	999,464	1,548,207	548,743	54.90	
TOTAL EXPENDITURES	107,336,709	110,135,595	119,463,706	9,328,111	8.47	114,687,588
Total Number of Employees	404.00	500.00	500.00	0.00	0.00	
SOURCE OF FUNDS:						
State General Fund - Transfer	6,399,075	7,375,805	7,375,805	0	0.00	7,375,805
State General Fund - Transfer - Diversion Program	1,000,000	1,000,000	1,000,000	0	0.00	1,000,000
Education Trust Fund - Transfer	62,155,215	62,669,783	70,545,901	7,876,118	12.57	65,769,783
Special Revenue Fund	27,675,236	30,982,689	32,434,682	1,451,993	4.69	32,434,682
Children First Trust Fund	10,107,183	8,107,318	8,107,318	0	0.00	8,107,318
Total Funds	107,336,709	110,135,595	119,463,706	9,328,111	8.47	114,687,588

AGENCY DESCRIPTION: Youth Services: Provides comprehensive and coordinated statewide services and programs for the prevention of juvenile delinquency and the rehabilitation of delinquent youth. Youth Services Boot Camp: Provides financial assistance for community-operated boot camp programs to serve as an alternative for commitment to DYS. Youth Services School District: Provides education services for the youth committed by the juvenile courts to the Department of Youth Services. Provides education services for youth placed in other community-based educational programs.

UNIVERSITIES

UNIVERSITY OF ALABAMA

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
<u>COMBINED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	347,400,665	389,981,410	389,981,410	0	0.00	389,981,410
<u>REVENUES</u>						
Education Trust Fund - Operations & Maintenance	220,984,384	239,380,856	259,728,229	20,347,373	8.50	256,292,971
Education Trust Fund - Small Business						
Development Center	961,600	961,600	961,600	0	0.00	961,600
Education Trust Fund - Institute for						
Automotive Engineering	1,000,000	1,000,000	1,000,000	0	0.00	1,000,000
Education Trust Fund - Water Resource Center	1,360,000	1,360,000	1,360,000	0	0.00	1,360,000
Education Trust Fund - Rural Health Management	600,000	600,000	600,000	0	0.00	600,000
Education Trust Fund - Transportation Institute	5,000,000	5,000,000	5,000,000	0	0.00	5,000,000
State Department of Education - In-Service Center	263,249	263,249	285,626	22,377	8.50	*
Federal Funds	219,152,175	145,253,000	159,778,300	14,525,300	10.00	159,778,300
Local Funds	522,349	1,500,000	1,500,000	0	0.00	1,500,000
Tuition and Fees	846,275,715	856,605,037	856,605,037	0	0.00	856,605,037
Other Sources - Miscellaneous	156,765,096	120,034,089	120,726,289	692,200	0.58	120,726,289
Other State Funds - Equalization	33,047,507	32,000,000	32,000,000	0	0.00	32,000,000
TOTAL REVENUES	1,485,932,075	1,403,957,831	1,439,545,081	35,587,250	2.53	1,435,824,197
TOTAL AVAILABLE	1,833,332,740	1,793,939,241	1,829,526,491	35,587,250	1.98	1,825,805,607
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	1,360,387,400	1,302,560,770	1,338,148,020	35,587,250	2.73	1,334,427,136
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Mandatory	39,243,853	50,379,869	50,379,869	0	0.00	
Non-Mandatory	43,720,077	51,017,192	51,017,192	0	0.00	
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	82,963,930	101,397,061	101,397,061	0	0.00	101,397,061
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	1,443,351,330	1,403,957,831	1,439,545,081	35,587,250	2.53	1,435,824,197
EDUCATIONAL AND GENERAL ENDING BALANCE	389,981,410	389,981,410	389,981,410	0	0.00	389,981,410

* Funding will be through the State Department of Education

Educational and General Expenditures by Function

Instruction	342,515,489	379,820,388	391,534,844	11,714,456	3.08
Research	173,071,493	109,050,080	119,251,231	10,201,151	9.35
Public Service	72,739,333	49,895,240	54,042,012	4,146,772	8.31
Academic Support	102,678,953	105,358,764	107,760,462	2,401,698	2.28
Student Services	61,478,405	61,095,974	62,495,152	1,399,178	2.29
Institutional Support	119,928,252	130,444,915	133,064,783	2,619,868	2.01
Operation & Maintenance of Physical Plant	103,917,610	104,613,816	107,717,943	3,104,127	2.97

UNIVERSITY OF ALABAMA

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Scholarships and Fellowships	384,057,865	362,281,593	362,281,593	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	1,360,387,400	1,302,560,770	1,338,148,020	35,587,250	2.73	1,334,427,136
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	543,429,478	562,237,677	573,467,729	11,230,052	2.00	
Employee Benefits	174,089,760	191,383,542	201,431,547	10,048,005	5.25	
Supplies and Expenses	213,097,200	167,382,249	181,691,442	14,309,193	8.55	
Equipment and Other Capital Assets	45,713,097	19,282,573	19,282,573	0	0.00	
Scholarships and Fellowships	384,057,865	362,274,729	362,274,729	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	1,360,387,400	1,302,560,770	1,338,148,020	35,587,250	2.73	1,334,427,136
<u>Auxiliary Enterprises</u>						
Auxiliary Beginning Balance	74,231,937	80,194,464	82,354,741	2,160,277	2.69	82,354,741
<u>AUXILIARY REVENUES</u>						
Sales and Services	263,509,254	242,171,785	247,786,005	5,614,220	2.32	
Other	2,191,388	1,751,620	1,771,159	19,539	1.12	
TOTAL AUXILIARY REVENUES	265,700,642	243,923,405	249,557,164	5,633,759	2.31	249,557,164
TOTAL AVAILABLE AUXILIARY	339,932,579	324,117,869	331,911,905	7,794,036	2.40	331,911,905
<u>Auxiliary Expenditures</u>						
Salaries and Wages	83,523,492	78,241,439	79,887,000	1,645,561	2.10	
Employee Benefits	21,482,925	18,143,202	18,567,763	424,561	2.34	
Supplies and Expenses	167,574,320	162,605,345	163,418,000	812,655	0.50	
Equipment and Other Capital Assets	1,454,144	0	0	0	.....
TOTAL AUXILIARY ENTERPRISES EXPENDITURES	274,034,881	258,989,986	261,872,763	2,882,777	1.11	261,872,763
<u>AUXILIARY ENTERPRISES TRANSFERS (NET)</u>						
Mandatory:	38,533,943	39,212,440	39,212,440	0	0.00	
Non-Mandatory	(52,830,709)	(56,439,298)	(56,439,298)	0	0.00	
TOTAL AUXILIARY TRANSFERS	(14,296,766)	(17,226,858)	(17,226,858)	0	0.00	(17,226,858)
TOTAL AUXILIARY EXPENDITURES AND TRANSFERS	259,738,115	241,763,128	244,645,905	2,882,777	1.19	244,645,905
TOTAL AUXILIARY ENDING BALANCE	80,194,464	82,354,741	87,266,000	4,911,259	5.96	87,266,000
<u>PERSONNEL</u>						
Educational and General	8,250.28	7,890.70	7,899.70	9.00	0.11	
Auxiliary Enterprises	1,349.64	1,278.11	1,278.11	0.00	0.00	
TOTAL PERSONNEL (excluding hospitals)	9,599.92	9,168.81	9,177.81	9.00	0.10	

UNIVERSITY OF ALABAMA

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
<u>UNRESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	237,981,611	280,562,356	280,562,356	0	0.00	
<u>REVENUES</u>						
Education Trust Fund - Operations & Maintenance	220,984,384	239,380,856	259,728,229	20,347,373	8.50	
Education Trust Fund - Small Business Development Center	961,600	961,600	961,600	0	0.00	
Education Trust Fund - Institute for Automotive Engineering	1,000,000	1,000,000	1,000,000	0	0.00	
Education Trust Fund - Water Resource Center	1,360,000	1,360,000	1,360,000	0	0.00	
Education Trust Fund - Rural Health Management	600,000	600,000	600,000	0	0.00	
Education Trust Fund - Transportation Institute	5,000,000	5,000,000	5,000,000	0	0.00	
State Department of Education - In- Service Center	263,249	263,249	285,626	22,377	8.50	
Federal Funds	34,671,844	0	0	0	.....
Tuition and Fees	846,275,715	856,605,037	856,605,037	0	0.00	
Other Sources - Miscellaneous	110,326,083	106,191,089	106,191,089	0	0.00	
TOTAL REVENUES	1,221,442,875	1,211,361,831	1,231,731,581	20,369,750	1.68	
TOTAL AVAILABLE	1,459,424,486	1,491,924,187	1,512,293,937	20,369,750	1.37	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	1,095,898,200	1,109,964,770	1,130,334,520	20,369,750	1.84	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Mandatory	39,243,853	50,379,869	50,379,869	0	0.00	
Non-Mandatory	43,720,077	51,017,192	51,017,192	0	0.00	
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	82,963,930	101,397,061	101,397,061	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	1,178,862,130	1,211,361,831	1,231,731,581	20,369,750	1.68	
EDUCATIONAL AND GENERAL ENDING BALANCE	280,562,356	280,562,356	280,562,356	0	0.00	
<u>Educational and General Expenditures by Function</u>						
Instruction	328,948,420	370,899,388	381,633,844	10,734,456	2.89	
Research	44,329,352	17,604,080	17,764,731	160,651	0.91	
Public Service	21,333,674	15,466,240	15,833,012	366,772	2.37	
Academic Support	99,898,256	102,958,764	105,096,462	2,137,698	2.08	
Student Services	59,515,492	59,945,974	61,219,152	1,273,178	2.12	
Institutional Support	118,861,328	130,269,915	132,870,783	2,600,868	2.00	
Operation & Maintenance of Physical Plant	103,640,852	104,538,816	107,634,943	3,096,127	2.96	
Scholarships and Fellowships	319,370,826	308,281,593	308,281,593	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	1,095,898,200	1,109,964,770	1,130,334,520	20,369,750	1.84	

UNIVERSITY OF ALABAMA

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	476,438,044	499,421,677	509,395,729	9,974,052	2.00	
Employee Benefits	153,847,905	172,062,542	181,213,547	9,151,005	5.32	
Supplies and Expenses	106,923,044	117,396,249	118,640,942	1,244,693	1.06	
Equipment and Other Capital Assets	39,318,381	12,809,573	12,809,573	0	0.00	
Scholarships and Fellowships	319,370,826	308,274,729	308,274,729	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	1,095,898,200	1,109,964,770	1,130,334,520	20,369,750	1.84	
<u>PERSONNEL</u>						
Educational and General (excluding hospitals)	7,036.00	6,856.50	6,865.50	9.00	0.13	
Auxiliary Enterprises	1,349.64	1,278.11	1,278.11	0.00	0.00	
TOTAL PERSONNEL	8,385.64	8,134.61	8,143.61	9.00	0.11	
<u>RESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	109,419,054	109,419,054	109,419,054	0	0.00	
<u>REVENUES</u>						
Other State Funds - Equalization	33,047,507	32,000,000	32,000,000	0	0.00	
Federal Funds	184,480,331	145,253,000	159,778,300	14,525,300	10.00	
Local Funds	522,349	1,500,000	1,500,000	0	0.00	
Other Sources - Miscellaneous	46,439,013	13,843,000	14,535,200	692,200	5.00	
TOTAL REVENUES	264,489,200	192,596,000	207,813,500	15,217,500	7.90	
TOTAL AVAILABLE	373,908,254	302,015,054	317,232,554	15,217,500	5.04	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	264,489,200	192,596,000	207,813,500	15,217,500	7.90	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	264,489,200	192,596,000	207,813,500	15,217,500	7.90	
EDUCATIONAL AND GENERAL ENDING BALANCE	109,419,054	109,419,054	109,419,054	0	0.00	
<u>Educational and General Expenditures by Function</u>						
Instruction	13,567,069	8,921,000	9,901,000	980,000	10.99	
Research	128,742,141	91,446,000	101,486,500	10,040,500	10.98	
Public Service	51,405,659	34,429,000	38,209,000	3,780,000	10.98	
Academic Support	2,780,697	2,400,000	2,664,000	264,000	11.00	
Student Services	1,962,913	1,150,000	1,276,000	126,000	10.96	
Institutional Support	1,066,924	175,000	194,000	19,000	10.86	
Operation & Maintenance of Physical Plant	276,758	75,000	83,000	8,000	10.67	
Scholarships and Fellowships	64,687,039	54,000,000	54,000,000	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	264,489,200	192,596,000	207,813,500	15,217,500	7.90	

UNIVERSITY OF ALABAMA

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	66,991,434	62,816,000	64,072,000	1,256,000	2.00	
Employee Benefits	20,241,855	19,321,000	20,218,000	897,000	4.64	
Supplies and Expenses	106,174,156	49,986,000	63,050,500	13,064,500	26.14	
Equipment and Other Capital Assets	6,394,716	6,473,000	6,473,000	0	0.00	
Scholarships and Fellowships	64,687,039	54,000,000	54,000,000	0	0.00	
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TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	264,489,200	192,596,000	207,813,500	15,217,500	7.90	
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<u>PERSONNEL</u>						
Educational and General	1,214.28	1,034.20	1,034.20	0.00	0.00	
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UNIVERSITY OF ALABAMA AT BIRMINGHAM

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
<u>COMBINED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	997,163,564	1,347,173,606	1,397,687,128	50,513,522	3.75	1,397,687,128
<u>REVENUES</u>						
Education Trust Fund - Operations & Maintenance	358,019,469	380,912,235	413,289,777	32,377,542	8.50	404,646,593
State Department of Education - In-Service Center	346,848	346,848	346,848	0	0.00	*
Other State Funds	15,930,721	14,129,774	14,129,774	0	0.00	14,129,774
Federal Funds	540,047,453	566,737,145	566,737,145	0	0.00	566,737,145
Local Funds	323,238	644,374	644,374	0	0.00	644,374
Tuition and Fees	347,017,140	356,203,594	356,203,594	0	0.00	356,203,594
Other Sources - Investment Income	221,450,402	50,000,000	50,000,000	0	0.00	50,000,000
Other Sources - Educational Sales and Services	76,350,347	71,533,420	71,533,420	0	0.00	71,533,420
Other Sources - Gifts and Grants	144,800,354	128,746,978	128,746,978	0	0.00	128,746,978
Other Sources - Miscellaneous	23,688,993	45,164,580	45,164,580	0	0.00	45,164,580
Education Trust Fund - Chauncey Sparks/ Mental Health	4,236,628	4,236,628	4,236,628	0	0.00	4,236,628
Education Trust Fund - High School Athletic Training Program	356,765	356,765	356,765	0	0.00	356,765
Education Trust Fund - UAB SOM-Central AL Regional Campus	500,000	500,000	500,000	0	0.00	500,000
Education Trust Fund - Center for Clinical and Transitional Sciences	500,000	500,000	500,000	0	0.00	500,000
Education Trust Fund - AL Drug Discovery Alliance	1,400,000	1,400,000	1,400,000	0	0.00	1,400,000
Education Trust Fund - Cancer Center	5,052,527	5,052,527	5,052,527	0	0.00	5,052,527
Education Trust Fund - Supplemental Appropriation	66,250	0	0	0	.....	0
Education Trust Fund - UAB School of Optometry	250,000	250,000	250,000	0	0.00	250,000
Education Trust Fund - Minority Dental Program	201,473	201,473	201,473	0	0.00	201,473
Education Trust Fund - Genome Alabama	2,000,000	2,000,000	2,000,000	0	0.00	2,000,000
Education Trust Fund - ALS Clinic	500,000	750,000	750,000	0	0.00	750,000
Education Trust Fund - Rural Hospital Resource Center	1,250,000	1,250,000	1,250,000	0	0.00	1,250,000
Opioid Treatment and Abatement Fund	1,000,000	0	0	0	.....	0
TOTAL REVENUES	1,745,288,608	1,630,916,341	1,663,293,883	32,377,542	1.99	1,654,303,851
TOTAL AVAILABLE	2,742,452,172	2,978,089,947	3,060,981,011	82,891,064	2.78	3,051,990,979
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	1,395,278,566	1,580,402,819	1,608,592,959	28,190,140	1.78	1,654,303,851
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	1,395,278,566	1,580,402,819	1,608,592,959	28,190,140	1.78	1,654,303,851
EDUCATIONAL AND GENERAL ENDING BALANCE	1,347,173,606	1,397,687,128	1,452,388,052	54,700,924	3.91	1,397,687,128
* Funding will be through the State Department of Education						
<u>Educational and General Expenditures by Function</u>						
Instruction	252,593,174	324,598,418	333,207,687	8,609,269	2.65	

UNIVERSITY OF ALABAMA AT BIRMINGHAM

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Research	456,391,195	407,191,465	407,284,492	93,027	0.02	
Public Service	134,700,902	149,902,741	152,493,415	2,590,674	1.73	
Academic Support	161,648,616	201,340,523	206,299,169	4,958,646	2.46	
Student Services	28,816,864	39,600,453	40,804,172	1,203,719	3.04	
Institutional Support	151,385,778	210,481,450	217,015,924	6,534,474	3.10	
Operation & Maintenance of Physical Plant	97,310,099	135,296,532	139,496,863	4,200,331	3.10	
Scholarships and Fellowships	112,431,938	111,991,237	111,991,237	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	1,395,278,566	1,580,402,819	1,608,592,959	28,190,140	1.78	1,654,303,851
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	701,097,217	842,118,193	860,940,148	18,821,955	2.24	
Employee Benefits	207,516,458	249,459,200	255,047,713	5,588,513	2.24	
Supplies and Expenses	299,233,321	278,403,004	279,449,477	1,046,473	0.38	
Equipment and Other Capital Assets	74,999,632	98,431,185	101,164,384	2,733,199	2.78	
Scholarships and Fellowships	112,431,938	111,991,237	111,991,237	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	1,395,278,566	1,580,402,819	1,608,592,959	28,190,140	1.78	1,654,303,851
<u>Auxiliary Enterprises</u>						
Auxiliary Beginning Balance	0	0	0	0	.....	0
<u>AUXILIARY REVENUES</u>						
Sales and Services	59,447,367	69,234,199	71,311,225	2,077,026	3.00	
TOTAL AUXILIARY REVENUES	59,447,367	69,234,199	71,311,225	2,077,026	3.00	71,311,225
TOTAL AVAILABLE AUXILIARY	59,447,367	69,234,199	71,311,225	2,077,026	3.00	71,311,225
<u>Auxiliary Expenditures</u>						
Salaries and Wages	13,201,436	15,708,010	16,128,415	420,405	2.68	
Employee Benefits	4,426,817	5,267,343	5,408,317	140,974	2.68	
Supplies and Expenses	47,593,927	56,630,649	58,146,296	1,515,647	2.68	
TOTAL AUXILIARY ENTERPRISES EXPENDITURES	65,222,180	77,606,002	79,683,028	2,077,026	2.68	79,683,028
<u>AUXILIARY ENTERPRISES TRANSFERS (NET)</u>						
Mandatory	6,789,038	5,423,084	5,423,084	0	0.00	
Non-Mandatory	(12,563,851)	(13,794,887)	(13,794,887)	0	0.00	
TOTAL AUXILIARY TRANSFERS	(5,774,813)	(8,371,803)	(8,371,803)	0	0.00	(8,371,803)
TOTAL AUXILIARY EXPENDITURES AND TRANSFERS	59,447,367	69,234,199	71,311,225	2,077,026	3.00	71,311,225
TOTAL AUXILIARY ENDING BALANCE	0	0	0	0	.....	0
<u>PERSONNEL</u>						
Educational and General	9,375.00	11,272.00	11,523.00	251.00	2.23	
Auxiliary Enterprises	199.00	237.00	243.00	6.00	2.53	
TOTAL PERSONNEL (excluding hospitals)	9,574.00	11,509.00	11,766.00	257.00	2.23	

UNIVERSITY OF ALABAMA AT BIRMINGHAM

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
<u>UNRESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	528,077,596	830,550,175	830,550,174	(1)	0.00	
<u>REVENUES</u>						
Education Trust Fund - Operations & Maintenance	311,732,006	331,648,712	359,838,853	28,190,141	8.50	
State Department of Education - In-Service Center	346,848	346,848	346,848	0	0.00	
Federal Funds	144,185,589	147,442,361	147,442,361	0	0.00	
Tuition and Fees	347,017,140	356,203,594	356,203,594	0	0.00	
Other Sources - Investment Income	117,054,963	17,058,465	17,058,465	0	0.00	
Other Sources - Educational Sales and Services	75,273,178	71,533,420	71,533,420	0	0.00	
Other Sources - Gifts and Grants	2,849,046	789,511	789,511	0	0.00	
Other Sources - Miscellaneous	21,593,658	44,634,221	44,634,221	0	0.00	
Education Trust Fund - Chauncey Sparks/ Mental Health	4,236,628	4,236,628	4,236,628	0	0.00	
Education Trust Fund - High School Athletic Training Program	356,765	356,765	356,765	0	0.00	
Education Trust Fund - UAB SOM-Central AL Regional Campus	500,000	500,000	500,000	0	0.00	
Education Trust Fund - Center for Clinical and Transitional Sciences	500,000	500,000	500,000	0	0.00	
Education Trust Fund - AL Drug Discovery Alliance	1,400,000	1,400,000	1,400,000	0	0.00	
Education Trust Fund - Cancer Center	5,052,527	5,052,527	5,052,527	0	0.00	
Education Trust Fund - Supplemental Appropriation	66,250	0	0	0	.....
Education Trust Fund - UAB School of Optometry	250,000	250,000	250,000	0	0.00	
Education Trust Fund - Minority Dental Program	201,473	201,473	201,473	0	0.00	
Education Trust Fund - Genome Alabama	2,000,000	2,000,000	2,000,000	0	0.00	
Education Trust Fund - ALS Clinic	500,000	750,000	750,000	0	0.00	
Opioid Treatment and Abatement Fund	1,000,000	0	0	0	.....
TOTAL REVENUES	1,036,116,071	984,904,525	1,013,094,666	28,190,141	2.86	
TOTAL AVAILABLE	1,564,193,667	1,815,454,700	1,843,644,840	28,190,140	1.55	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	733,643,492	984,904,526	1,013,094,666	28,190,140	2.86	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	0	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	733,643,492	984,904,526	1,013,094,666	28,190,140	2.86	
EDUCATIONAL AND GENERAL ENDING BALANCE	830,550,175	830,550,174	830,550,174	0	0.00	
<u>Educational and General Expenditures by Function</u>						
Instruction	199,453,047	277,312,488	285,921,757	8,609,269	3.10	
Research	2,155,190	2,996,500	3,089,527	93,027	3.10	

UNIVERSITY OF ALABAMA AT BIRMINGHAM

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Public Service	60,018,779	83,447,995	86,038,669	2,590,674	3.10	
Academic Support	114,878,163	159,722,550	164,681,196	4,958,646	3.10	
Student Services	27,886,854	38,772,899	39,976,618	1,203,719	3.10	
Institutional Support	151,385,778	210,481,450	217,015,924	6,534,474	3.10	
Operation & Maintenance of Physical Plant	97,310,099	135,296,532	139,496,863	4,200,331	3.10	
Scholarships and Fellowships	80,555,582	76,874,112	76,874,112	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	733,643,492	984,904,526	1,013,094,666	28,190,140	2.86	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	436,052,847	606,272,512	625,094,467	18,821,955	3.10	
Employee Benefits	129,470,454	180,011,156	185,599,669	5,588,513	3.10	
Supplies and Expenses	24,243,914	33,707,884	34,754,357	1,046,473	3.10	
Equipment and Other Capital Assets	63,320,695	88,038,862	90,772,061	2,733,199	3.10	
Scholarships and Fellowships	80,555,582	76,874,112	76,874,112	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	733,643,492	984,904,526	1,013,094,666	28,190,140	2.86	
<u>PERSONNEL</u>						
Educational and General (excluding hospitals)	5,851.00	8,136.00	8,386.00	250.00	3.07	
Auxiliary Enterprises	199.00	237.00	243.00	6.00	2.53	
TOTAL PERSONNEL	6,050.00	8,373.00	8,629.00	256.00	3.06	
<u>RESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	469,085,968	469,085,968	469,085,968	0	0.00	
<u>REVENUES</u>						
Other State Funds	15,930,721	14,129,774	14,129,774	0	0.00	
Federal Funds	395,861,864	419,294,784	419,294,784	0	0.00	
Local Funds	323,238	644,374	644,374	0	0.00	
Other Sources - Investment Income	104,395,439	32,941,535	32,941,535	0	0.00	
Other Sources - Educational Sales and Service	1,077,169	0	0	0	.....
Other Sources - Gifts and Grants	141,951,308	127,957,467	127,957,467	0	0.00	
Other Sources - Miscellaneous	2,095,335	530,359	530,359	0	0.00	
TOTAL REVENUES	661,635,074	595,498,293	595,498,293	0	0.00	
TOTAL AVAILABLE	1,130,721,042	1,064,584,261	1,064,584,261	0	0.00	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	661,635,074	595,498,293	595,498,293	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	661,635,074	595,498,293	595,498,293	0	0.00	
EDUCATIONAL AND GENERAL ENDING BALANCE	469,085,968	469,085,968	469,085,968	0	0.00	
<u>Educational and General Expenditures by Function</u>						
Instruction	53,140,127	47,285,930	47,285,930	0	0.00	
Research	454,236,005	404,194,965	404,194,965	0	0.00	

UNIVERSITY OF ALABAMA AT BIRMINGHAM

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Public Service	74,682,123	66,454,746	66,454,746	0	0.00	
Academic Support	46,770,453	41,617,973	41,617,973	0	0.00	
Student Services	930,010	827,554	827,554	0	0.00	
Scholarships and Fellowships	31,876,356	35,117,125	35,117,125	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	661,635,074	595,498,293	595,498,293	0	0.00	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	265,044,370	235,845,681	235,845,681	0	0.00	
Employee Benefits	78,046,004	69,448,044	69,448,044	0	0.00	
Supplies and Expenses	274,989,407	244,695,120	244,695,120	0	0.00	
Equipment and Other Capital Assets	11,678,937	10,392,323	10,392,323	0	0.00	
Scholarships and Fellowships	31,876,356	35,117,125	35,117,125	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	661,635,074	595,498,293	595,498,293	0	0.00	
<u>PERSONNEL</u>						
Educational and General	3,524.00	3,136.00	3,137.00	1.00	0.03	
<u>HOSPITAL FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	1,271,442,566	1,762,489,705	1,654,348,526	(108,141,179)	(6.14)	1,654,348,526
<u>REVENUES</u>						
Patient Services	13,396,311,946	13,384,684,000	13,384,684,000	0	0.00	13,384,684,000
Less Allowances for Uncollectible Accounts	(9,657,200,677)	(10,368,434,000)	(10,368,434,000)	0	0.00	(10,368,434,000)
Net Patient Services	3,739,111,269	3,016,250,000	3,016,250,000	0	0.00	3,016,250,000
Education Trust Fund	46,287,463	49,263,523	53,450,924	4,187,401	8.50	*
Other Sources: Sales, Reimbursements and Investments	251,124,302	890,540,000	890,540,000	0	0.00	890,540,000
Education Trust Fund - Rural Hospital Resource Center	1,250,000	1,250,000	1,250,000	0	0.00	
TOTAL REVENUES	4,037,773,034	3,957,303,523	3,961,490,924	4,187,401	0.11	3,906,790,000
* Included in UAB Operations and Maintenance appropriation.						
<u>EXPENDITURES</u>						
Administrative Service:						
Salaries and Wages	18,380,626	94,847,725	94,939,619	91,894	0.10	
Employee Benefits	6,019,137	22,596,286	22,618,178	21,892	0.10	
Supplies and Expenses	419,878,413	387,545,283	387,759,368	214,085	0.06	
TOTAL	444,278,176	504,989,294	505,317,165	327,871	0.06	
Nursing and Professional Services:						
Salaries and Wages	188,242,961	971,371,528	972,312,650	941,122	0.10	
Employee Benefits	61,644,261	231,417,133	231,641,344	224,211	0.10	
Supplies and Expenses	2,056,073,315	1,609,066,971	1,611,259,489	2,192,518	0.14	
TOTAL	2,305,960,537	2,811,855,632	2,815,213,483	3,357,851	0.12	
Operation and Maintenance of Physical Plant:						
Salaries and Wages	28,122,592	145,118,231	145,258,830	140,599	0.10	
Employee Benefits	9,209,356	34,572,608	34,606,102	33,494	0.10	

UNIVERSITY OF ALABAMA AT BIRMINGHAM

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Supplies and Expenses	307,167,456	240,386,860	240,714,444	327,584	0.14	
Utilities	30,914,638	31,842,077	31,842,077	0	0.00	
TOTAL	375,414,042	451,919,776	452,421,453	501,677	0.11	
TOTAL HOSPITAL EXPENDITURES	3,125,652,755	3,768,764,702	3,772,952,101	4,187,399	0.11	3,610,110,000
<u>TRANSFERS (NET)</u>						
Mandatory	0	0	0	0	.....
Non-Mandatory	421,073,140	296,680,000	296,680,000	0	0.00	
TOTAL TRANSFERS	421,073,140	296,680,000	296,680,000	0	0.00	296,680,000
TOTAL HOSPITAL EXPENDITURES AND TRANSFERS	3,546,725,895	4,065,444,702	4,069,632,101	4,187,399	0.10	3,906,790,000
BALANCE AT THE END OF YEAR	1,762,489,705	1,654,348,526	1,546,207,349	(108,141,177)	(6.54)	1,654,348,526
<u>ACCOUNTS RECEIVABLE</u>						
Accounts Receivable- Beginning of Year	361,633,448	380,396,294	380,396,294	0	0.00	
End of Year	380,396,284	380,396,294	380,396,294	0	0.00	
<u>PERSONNEL BREAKDOWN</u>						
	<u>Actual 2024</u>		<u>Estimated 2025</u>		<u>Requested 2026</u>	
	FTE	Amount	FTE	Amount	FTE	Amount
<u>HOSPITAL PERSONNEL</u>						
Executive/Administrative/Managerial	112.00	24,399,765	112.00	117,444,011	112.00	117,557,797
Professional Non-Faculty	2,036.00	249,887,222	2,036.00	1,202,788,662	2,036.00	1,203,953,994
Secretarial/Clerical	124.00	8,257,902	124.00	39,747,973	124.00	39,786,483
Other Personnel	323.00	29,074,046	323.00	139,942,863	323.00	140,078,448
TOTAL HOSPITAL PERSONNEL	2,595.00	311,618,935	2,595.00	1,499,923,509	2,595.00	1,501,376,722

UNIVERSITY OF ALABAMA AT HUNTSVILLE

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>COMBINED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	97,147,651	119,026,431	119,026,431	0	0.00	119,026,431
<u>REVENUES</u>						
Education Trust Fund - Operations & Maintenance	64,778,381	69,131,686	75,007,879	5,876,193	8.50	73,730,307
Education Trust Fund - Cyber Security Center	0	0	1,500,000	1,500,000	.....	0
Education Trust Fund - State Climatologist Program	850,000	850,000	1,000,000	150,000	17.65	850,000
Education Trust Fund - Center for Artificial Intelligence for Disruptive Supply Chain	0	0	40,000,000	40,000,000	.....	0
Education Trust Fund - Center for Excellence for Autism Education & Research	0	0	5,000,000	5,000,000		
Education Trust Fund - Redstone Research Retention	2,700,000	2,700,000	3,500,000	800,000	29.63	2,700,000
Education Trust Fund - Alabama Space Grant Consortium	0	0	675,000	675,000	.....	0
Education Trust Fund - Security Clearance Center	0	0	15,250,000	15,250,000	.....	0
Education Trust Fund - Campus Access Controls Improvements	0	0	2,000,000	2,000,000	.....	0
Education Trust Fund - Supplemental Appropriation	3,000,000	0	0	0	.....	0
Federal Funds	156,485,684	161,473,919	161,473,919	0	0.00	161,473,919
Local Funds	6,708,926	0	0	0	.....	0
Tuition and Fees	105,710,290	113,012,214	113,012,214	0	0.00	113,012,214
Other Sources - Gifts and Grants	4,952,605	9,103,396	9,103,396	0	0.00	9,103,396
Other Sources - Miscellaneous	25,486,821	8,743,087	8,743,087	0	0.00	8,743,087
TOTAL REVENUES	370,672,707	365,014,302	436,265,495	71,251,193	19.52	369,612,923
TOTAL AVAILABLE	467,820,358	484,040,733	555,291,926	71,251,193	14.72	488,639,354
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	322,010,729	359,468,780	430,719,973	71,251,193	19.82	364,067,401
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Mandatory	0	5,545,522	5,545,522	0	0.00	
Non-Mandatory	26,783,198	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	26,783,198	5,545,522	5,545,522	0	0.00	5,545,522
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	348,793,927	365,014,302	436,265,495	71,251,193	19.52	369,612,923
EDUCATIONAL AND GENERAL ENDING BALANCE	119,026,431	119,026,431	119,026,431	0	0.00	119,026,431
<u>Educational and General Expenditures by Function</u>						
Instruction	65,145,028	69,809,554	76,766,764	6,957,210	9.97	
Research	138,498,602	146,178,099	204,118,339	57,940,240	39.64	
Public Service	3,819,073	3,928,971	3,960,731	31,760	0.81	
Academic Support	17,533,548	16,907,449	17,332,239	424,790	2.51	
Student Services	20,367,181	19,311,093	19,692,213	381,120	1.97	

UNIVERSITY OF ALABAMA AT HUNTSVILLE

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Institutional Support	26,916,155	41,143,820	43,019,470	1,875,650	4.56	
Operation & Maintenance of Physical Plant	12,856,714	15,609,469	19,249,892	3,640,423	23.32	
Scholarships and Fellowships	36,874,428	46,580,325	46,580,325	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	322,010,729	359,468,780	430,719,973	71,251,193	19.82	364,067,401
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	144,811,720	155,339,006	158,339,006	3,000,000	1.93	
Employee Benefits	47,710,649	52,815,262	53,785,262	970,000	1.84	
Supplies and Expenses	82,089,367	102,811,766	145,292,959	42,481,193	41.32	
Equipment and Other Capital Assets	10,524,565	1,922,421	26,722,421	24,800,000	1,290.04	
Scholarships and Fellowships	36,874,428	46,580,325	46,580,325	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	322,010,729	359,468,780	430,719,973	71,251,193	19.82	364,067,401
<u>Auxiliary Enterprises</u>						
Auxiliary Beginning Balance	16,708,719	11,863,695	11,863,695	0	0.00	11,863,695
<u>AUXILIARY REVENUES</u>						
Sales and Services	16,159,494	24,825,378	24,825,378	0	0.00	
TOTAL AUXILIARY REVENUES	16,159,494	24,825,378	24,825,378	0	0.00	24,825,378
TOTAL AVAILABLE AUXILIARY	32,868,213	36,689,073	36,689,073	0	0.00	36,689,073
<u>Auxiliary Expenditures</u>						
Salaries and Wages	1,889,893	1,679,980	1,679,980	0	0.00	
Employee Benefits	812,656	571,194	571,194	0	0.00	
Supplies and Expenses	13,076,218	17,359,263	17,359,263	0	0.00	
TOTAL AUXILIARY ENTERPRISES EXPENDITURES	15,778,767	19,610,437	19,610,437	0	0.00	19,610,437
<u>AUXILIARY ENTERPRISES TRANSFERS (NET)</u>						
Mandatory	5,225,751	5,214,941	5,214,941	0	0.00	
TOTAL AUXILIARY TRANSFERS	5,225,751	5,214,941	5,214,941	0	0.00	5,214,941
TOTAL AUXILIARY EXPENDITURES AND TRANSFERS	21,004,518	24,825,378	24,825,378	0	0.00	24,825,378
TOTAL AUXILIARY ENDING BALANCE	11,863,695	11,863,695	11,863,695	0	0.00	11,863,695
<u>PERSONNEL</u>						
Educational and General	2,674.20	2,159.39	2,159.39	0.00	0.00	
Auxiliary Enterprises	98.11	38.00	38.00	0.00	0.00	
TOTAL PERSONNEL	2,772.31	2,197.39	2,197.39	0.00	0.00	

UNIVERSITY OF ALABAMA AT HUNTSVILLE

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>UNRESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	14,688,034	36,845,636	36,845,636	0	0.00	
<u>REVENUES</u>						
Education Trust Fund - Operations & Maintenance	64,778,381	69,131,686	75,007,879	5,876,193	8.50	
Education Trust Fund - Cyber Security Center	0	0	1,500,000	1,500,000	.....
Education Trust Fund - State Climatologist Program	850,000	850,000	1,000,000	150,000	17.65	
Education Trust Fund - Redstone Research Retention	2,700,000	2,700,000	3,500,000	800,000	29.63	
Education Trust Fund - Alabama Space Grant Consortium	0	0	675,000	675,000	.....
Education Trust Fund - Center for Artificial Intelligence for Disruptive Supply Chain	0	0	40,000,000	40,000,000	.....
Education Trust Fund - Campus Access Controls Improvements	0	0	2,000,000	2,000,000	.....
Education Trust Fund - Center for Excellence for Autism Education & Research	0	0	5,000,000	5,000,000	.....
Education Trust Fund - Supplemental Appropriation	3,000,000	0	0	0	.....
Education Trust Fund - Cyber Security Center	0	0	15,250,000	15,250,000	.....
Federal Funds	26,362,688	25,105,213	25,105,213	0	0.00	
Local Funds	154,185	0	0	0	.....
Tuition and Fees	105,710,290	113,012,214	113,012,214	0	0.00	
Other Sources - Miscellaneous	25,486,821	8,743,087	8,743,087	0	0.00	
TOTAL REVENUES	229,042,365	219,542,200	290,793,393	71,251,193	32.45	
TOTAL AVAILABLE	243,730,399	256,387,836	327,639,029	71,251,193	27.79	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	187,154,252	213,996,678	285,247,871	71,251,193	33.30	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Mandatory	0	5,545,522	5,545,522	0	0.00	
Non-Mandatory	19,730,511	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	19,730,511	5,545,522	5,545,522	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	206,884,763	219,542,200	290,793,393	71,251,193	32.45	
EDUCATIONAL AND GENERAL ENDING BALANCE	36,845,636	36,845,636	36,845,636	0	0.00	
<u>Educational and General Expenditures by Function</u>						
Instruction	62,006,990	66,506,497	73,463,707	6,957,210	10.46	
Research	21,987,173	18,077,218	76,017,458	57,940,240	320.52	
Public Service	1,146,505	1,189,430	1,221,190	31,760	2.67	
Academic Support	16,935,660	16,645,511	17,070,301	424,790	2.55	

UNIVERSITY OF ALABAMA AT HUNTSVILLE

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Student Services	19,851,709	18,791,769	19,172,889	381,120	2.03	
Institutional Support	26,618,628	40,891,367	42,767,017	1,875,650	4.59	
Operation & Maintenance of Physical Plant	12,856,671	15,596,868	19,237,291	3,640,423	23.34	
Scholarships and Fellowships	25,750,916	36,298,018	36,298,018	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	187,154,252	213,996,678	285,247,871	71,251,193	33.30	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	91,100,161	93,698,353	96,698,353	3,000,000	3.20	
Employee Benefits	32,797,112	31,857,440	32,827,440	970,000	3.04	
Supplies and Expenses	33,590,459	50,220,446	92,701,639	42,481,193	84.59	
Equipment and Other Capital Assets	3,915,604	1,922,421	26,722,421	24,800,000	1,290.04	
Scholarships and Fellowships	25,750,916	36,298,018	36,298,018	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	187,154,252	213,996,678	285,247,871	71,251,193	33.30	
<u>PERSONNEL</u>						
Educational and General (excluding hospitals)	1,689.24	1,508.78	1,508.78	0	0.00	
Auxiliary Enterprises	98.11	38.00	38.00	0	0.00	
TOTAL PERSONNEL	1,787.35	1,546.78	1,546.78	0	0.00	
<u>RESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	82,459,617	82,180,795	82,180,795	0	0.00	
<u>REVENUES</u>						
Federal Funds	130,122,996	136,368,706	136,368,706	0	0.00	
Local Funds	6,554,741	0	0	0	.....
Other Sources - Gifts and Grants	4,952,605	9,103,396	9,103,396	0	0.00	
TOTAL REVENUES	141,630,342	145,472,102	145,472,102	0	0.00	
TOTAL AVAILABLE	224,089,959	227,652,897	227,652,897	0	0.00	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	134,856,477	145,472,102	145,472,102	0	0.00	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Non-Mandatory	7,052,687	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	7,052,687	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	141,909,164	145,472,102	145,472,102	0	0.00	
EDUCATIONAL AND GENERAL ENDING BALANCE	82,180,795	82,180,795	82,180,795	0	0.00	

Educational and General Expenditures by Function

UNIVERSITY OF ALABAMA AT HUNTSVILLE

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Instruction	3,138,038	3,303,057	3,303,057	0	0.00	
Research	116,511,429	128,100,881	128,100,881	0	0.00	
Public Service	2,672,568	2,739,541	2,739,541	0	0.00	
Academic Support	597,888	261,938	261,938	0	0.00	
Student Services	515,472	519,324	519,324	0	0.00	
Institutional Support	297,527	252,453	252,453	0	0.00	
Operational and Maintenance of Physical Plant	43	12,601	12,601	0	0.00	
Scholarships and Fellowships	11,123,512	10,282,307	10,282,307	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	134,856,477	145,472,102	145,472,102	0	0.00	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	53,711,559	61,640,653	61,640,653	0	0.00	
Employee Benefits	14,913,537	20,957,822	20,957,822	0	0.00	
Supplies and Expenses	48,498,908	52,591,320	52,591,320	0	0.00	
Equipment and Other Capital Assets	6,608,961	0	0	0	.....
Scholarships and Fellowships	11,123,512	10,282,307	10,282,307	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	134,856,477	145,472,102	145,472,102	0	0.00	
<u>PERSONNEL</u>	984.96	650.61	650.61			

ALABAMA A&M UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
<u>COMBINED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	0	25,485,832	28,015,718	2,529,886	9.93	28,015,718
<u>REVENUES</u>						
Education Trust Fund:						
Operations and Maintenance	47,598,485	51,131,500	63,553,589	12,422,089	24.29	54,567,156
Ag Research & Extension State Match	1,305,883	1,305,883	2,820,706	1,514,823	116.00	1,305,883
Ag Research Station Fixed Cost	432,285	432,285	432,285	0	0.00	432,285
Urban Affairs	4,084,765	4,084,765	4,084,765	0	0.00	4,084,765
Miles College	493,486	493,486	493,486	0	0.00	493,486
Virginia Caples Learning Living Institute	100,000	100,000	100,000	0	0.00	100,000
State Black Archives Research Center & Museum	125,000	125,000	125,000	0	0.00	125,000
Artificial Intelligence, Cyber Security, and STEM Enhancement	125,000	125,000	250,000	125,000	100.00	125,000
ETF Advancement and Technology Fund	5,820,931	0	0	0	.....	0
Education Trust Fund - Supplemental Appropriation	12,000,000	0	0	0	.....	0
State Department of Education-In Service Center	320,086	320,086	320,086	0	0.00	*
AALGA - Appropriation Match - Transfer	2,503,416	2,503,416	2,503,416	0	0.00	2,503,416
Trust for Educational Excellence	1,000,000	1,000,000	1,000,000	0	0.00	1,000,000
Federal Funds	543,868	543,868	543,868	0	0.00	543,868
Other State Funding	350,000	350,000	350,000	0	0.00	350,000
Tuition and Fees	83,803,266	77,346,589	77,346,589	0	0.00	77,346,589
Other Sources - Indirect Costs	2,014,028	1,200,000	1,200,000	0	0.00	1,200,000
Other Sources - Grants and Contracts	55,151,763	55,151,763	55,151,763	0	0.00	55,151,763
Other Sources - Educational Sales and Services	1,216,321	396,408	396,408	0	0.00	396,408
Other Sources - Miscellaneous	5,846,489	588,000	588,000	0	0.00	588,000
TOTAL REVENUES	224,835,072	197,198,049	211,259,961	14,061,912	7.13	200,313,619
TOTAL AVAILABLE	224,835,072	222,683,881	239,275,679	16,591,798	7.45	228,329,337
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	199,349,240	194,668,163	208,605,075	13,936,912	7.16	197,658,733
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	0	0	0	0	0	0
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	199,349,240	194,668,163	208,605,075	13,936,912	7.16	197,658,733
EDUCATIONAL AND GENERAL ENDING BALANCE	25,485,832	28,015,718	30,670,604	2,654,886	9.48	30,670,604

* Funding will be through the State Department of Education.

Educational and General Expenditures by Function

Instruction	36,910,541	35,735,589	35,735,589	0	0.00
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ALABAMA A&M UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Research	13,489,146	13,301,903	14,816,726	1,514,823	11.39	
Public Service	13,658,615	13,447,967	13,447,967	0	0.00	
Academic Support	11,124,463	10,768,701	10,768,701	0	0.00	
Student Services	19,808,562	19,434,076	19,434,076	0	0.00	
Institutional Support	43,550,602	42,441,187	42,441,187	0	0.00	
Operation & Maintenance of Physical Plant	24,032,212	23,470,483	35,892,572	12,422,089	52.93	
Scholarships and Fellowships	36,775,099	36,068,257	36,068,257	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	199,349,240	194,668,163	208,605,075	13,936,912	7.16	197,658,733
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	67,412,792	74,965,625	76,481,269	1,515,644	2.02	
Employee Benefits	20,351,552	20,093,192	21,749,637	1,656,445	8.24	
Supplies and Expenses	82,157,015	75,358,602	76,873,425	1,514,823	2.01	
Equipment and Other Capital Assets	467,357	1,139,064	10,389,064	9,250,000	812.07	
Fuel and Metered Utilities	3,206,473	1,995,040	1,995,040	0	0.00	
Scholarships and Fellowships	25,754,051	21,116,640	21,116,640	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	199,349,240	194,668,163	208,605,075	13,936,912	7.16	197,658,733
<u>Auxiliary Enterprises</u>						
Auxiliary Beginning Balance	0	(2,817,432)	(2,817,432)	0	0.00	(2,817,432)
<u>AUXILIARY REVENUES</u>						
Sales and Services	37,563,940	34,612,894	34,612,894	0	0.00	
TOTAL AUXILIARY REVENUES	37,563,940	34,612,894	34,612,894	0	0.00	34,612,894
TOTAL AVAILABLE AUXILIARY	37,563,940	31,795,462	31,795,462	0	0.00	31,795,462
<u>Auxiliary Expenditures</u>						
Salaries and Wages	6,402,609	8,251,591	8,251,591	0	0.00	
Employee Benefits	1,602,440	2,453,359	2,453,359	0	0.00	
Supplies and Expenses	30,852,392	22,999,444	22,999,444	0	0.00	
Equipment and Other Capital Assets	1,523,931	908,500	908,500	0	0.00	
TOTAL AUXILIARY ENTERPRISES EXPENDITURES	40,381,372	34,612,894	34,612,894	0	0.00	34,612,894
AUXILIARY ENTERPRISES TRANSFERS (NET)	0	0	0	0	.....
TOTAL AUXILIARY EXPENDITURES AND TRANSFERS	40,381,372	34,612,894	34,612,894	0	0.00	34,612,894
TOTAL AUXILIARY ENDING BALANCE	(2,817,432)	(2,817,432)	(2,817,432)	0	0.00	(2,817,432)
<u>PERSONNEL</u>						
Educational and General	1,435.00	1,446.00	1,455.00	9.00	0.62	
Auxiliary Enterprises	138.00	149.50	149.50	0.00	0.00	
TOTAL PERSONNEL	1,573.00	1,595.50	1,604.50	9.00	0.56	

ALABAMA A&M UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>UNRESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	0	25,485,832	28,015,718	2,529,886	9.93	
<u>REVENUES</u>						
Education Trust Fund:						
Operations and Maintenance	47,598,485	51,131,500	63,553,589	12,422,089	24.29	
Ag Research & Extension State Match	1,305,883	1,305,883	2,820,706	1,514,823	116.00	
Ag Research Station Fixed Cost	432,285	432,285	432,285	0	0.00	
Urban Affairs	4,084,765	4,084,765	4,084,765	0	0.00	
Miles College	493,486	493,486	493,486	0	0.00	
Virginia Caples Learning Living Institute	100,000	100,000	100,000	0	0.00	
State Black Archives Research Center & Museum	125,000	125,000	125,000	0	0.00	
Artificial Intelligence, Cyber Security, and STEM Enhancement	125,000	125,000	250,000	125,000	100.00	
State Department of Education-In Service Center	320,086	320,086	320,086	0	0.00	
ETF Advancement & Technology Fund	5,820,931	0	0	0	.....
Education Trust Fund - Supplemental Appropriation	12,000,000	0	0	0	.....
Trust of Educational Excellence	1,000,000	1,000,000	1,000,000	0	0.00	
Federal Funds	543,868	543,868	543,868	0	0.00	
Other State Funding	350,000	350,000	350,000	0	0.00	
Tuition and Fees	83,803,266	77,346,589	77,346,589	0	0.00	
Other Sources - Indirect Costs	2,014,028	1,200,000	1,200,000	0	0.00	
Other Sources - Educational Sales and Services	1,216,321	396,408	396,408	0	0.00	
Other Sources - Miscellaneous	5,846,489	588,000	588,000	0	0.00	
AALGA - Appropriation Match - Transfer	2,503,416	2,503,416	2,503,416	0	0.00	
TOTAL REVENUES	169,683,309	142,046,286	156,108,198	14,061,912	9.90	
TOTAL AVAILABLE	169,683,309	167,532,118	184,123,916	16,591,798	9.90	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	144,197,477	139,516,400	153,453,312	13,936,912	9.99	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	0	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	144,197,477	139,516,400	153,453,312	13,936,912	9.99	
EDUCATIONAL AND GENERAL ENDING BALANCE	25,485,832	28,015,718	30,670,604	2,654,886	9.48	
<u>Educational and General Expenditures by Function</u>						
Instruction	36,193,568	35,018,616	35,018,616	0	0.00	
Research	5,767,899	5,580,656	7,095,479	1,514,823	27.14	
Public Service	6,488,886	6,278,238	6,278,238	0	0.00	
Academic Support	10,959,008	10,603,246	10,603,246	0	0.00	
Student Services	11,535,798	11,161,312	11,161,312	0	0.00	

ALABAMA A&M UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Institutional Support	34,174,802	33,065,387	33,065,387	0	0.00	
Operation & Maintenance of Physical Plant	17,303,697	16,741,968	29,164,057	12,422,089	74.20	
Scholarships and Fellowships	21,773,819	21,066,977	21,066,977	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	144,197,477	139,516,400	153,453,312	13,936,912	9.99	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	53,073,334	60,626,167	62,141,811	1,515,644	2.50	
Employee Benefits	20,351,552	20,093,192	21,749,637	1,656,445	8.24	
Supplies and Expenses	41,344,710	34,546,297	36,061,120	1,514,823	4.38	
Equipment and Other Capital Assets	467,357	1,139,064	10,389,064	9,250,000	812.07	
Fuel and Metered Utilities	3,206,473	1,995,040	1,995,040	0	0.00	
Scholarships and Fellowships	25,754,051	21,116,640	21,116,640	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	144,197,477	139,516,400	153,453,312	13,936,912	9.99	
<u>PERSONNEL</u>						
Educational and General	1,220.00	1,231.00	1,240.00	9.00	0.73	
Auxiliary Enterprises	138.00	149.50	149.50	0.00	0.00	
TOTAL PERSONNEL	1,358.00	1,380.50	1,389.50	9.00	0.65	
<u>RESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	0	0	0	0	.....
<u>REVENUES</u>						
Other Sources - Grants and Contracts	55,151,763	55,151,763	55,151,763	0	0.00	
TOTAL REVENUES	55,151,763	55,151,763	55,151,763	0	0.00	
TOTAL AVAILABLE	55,151,763	55,151,763	55,151,763	0	0.00	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	55,151,763	55,151,763	55,151,763	0	0.00	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	0	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	55,151,763	55,151,763	55,151,763	0	0.00	
EDUCATIONAL AND GENERAL ENDING BALANCE	0	0	0	0	.....
<u>Educational and General Expenditures by Function</u>						

ALABAMA A&M UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				<u>From Prior Year</u>		
				Amount	Percent	
Instruction	716,973	716,973	716,973	0	0.00	
Research	7,721,247	7,721,247	7,721,247	0	0.00	
Public Service	7,169,729	7,169,729	7,169,729	0	0.00	
Academic Support	165,455	165,455	165,455	0	0.00	
Student Services	8,272,764	8,272,764	8,272,764	0	0.00	
Institutional Support	9,375,800	9,375,800	9,375,800	0	0.00	
Scholarships and Fellowships	15,001,280	15,001,280	15,001,280	0	0.00	
Operation and Maintenance of Physical Plant	6,728,515	6,728,515	6,728,515	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	55,151,763	55,151,763	55,151,763	0	0.00	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	14,339,458	14,339,458	14,339,458	0	0.00	
Supplies and Expenses	40,812,305	40,812,305	40,812,305	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	55,151,763	55,151,763	55,151,763	0	0.00	
<u>PERSONNEL</u>						
Educational and General	215.00	215.00	215.00	0.00	0.00	

ALABAMA STATE UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
<u>COMBINED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	73,725,507	87,850,990	75,855,349	(11,995,641)	(13.65)	75,855,349
<u>REVENUES</u>						
Education Trust Fund:						
Operations and Maintenance	51,698,384	55,317,528	60,849,281	5,531,753	10.00	59,089,966
Desegregation Planning	184,906	184,906	184,906	0	0.00	184,906
Dormitory/Building Renovations	500,000	500,000	500,000	0	0.00	500,000
Title VI Program Enhancement	1,657,477	1,657,477	1,657,477	0	0.00	1,657,477
EdD in Educational Leadership, Policy, and Law	2,392,969	2,392,969	2,392,969	0	0.00	2,392,969
Health Information Management Program	479,323	479,323	479,323	0	0.00	479,323
Occupational Therapy Program	520,980	520,980	520,980	0	0.00	520,980
Physical Therapy Program	1,630,747	1,630,747	1,630,747	0	0.00	1,630,747
Transfer to Forensic Science	100,000	100,000	100,000	0	0.00	100,000
ETF Advancement & Technology Fund	3,654,216	0	0	0	.....	0
Education Trust Fund - Supplemental Appropriation	9,000,000	0	0	0	.....	0
Other Sources - Miscellaneous	5,057,201	5,208,917	5,365,185	156,268	3.00	5,365,185
Sales and Other Income	6,601,675	13,221,097	12,701,097	(520,000)	(3.93)	12,701,097
Department of Education - In Service Center	282,287	282,287	282,287	0	0.00	*
Other State Funds	4,063,337	4,043,332	4,164,632	121,300	3.00	4,164,632
Federal Funds	17,241,867	17,331,507	17,851,452	519,945	3.00	17,851,452
Tuition and Fees	53,772,373	51,983,048	58,428,638	6,445,590	12.40	58,428,638
Federal Funds - Coronavirus Relief Fund	1,285,318	0	0	0	.....	0
TOTAL REVENUES	160,123,060	154,854,118	167,108,974	12,254,856	7.91	165,067,372
TOTAL AVAILABLE	233,848,567	242,705,108	242,964,323	259,215	0.11	240,922,721
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	142,477,149	162,493,559	172,499,307	10,005,748	6.16	170,457,705
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Mandatory	3,503,763	4,135,579	9,271,158	5,135,579	124.18	
Non-Mandatory	16,665	220,621	441,242	220,621	100.00	
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	3,520,428	4,356,200	9,712,400	5,356,200	122.96	9,712,400
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	145,997,577	166,849,759	182,211,707	15,361,948	9.21	180,170,105
EDUCATIONAL AND GENERAL ENDING BALANCE	87,850,990	75,855,349	60,752,616	(15,102,733)	(19.91)	60,752,616

* Funding will be through the State Department of Education.

Educational and General Expenditures by Function

Instruction	31,435,046	42,268,747	43,404,163	1,135,416	2.69
Research	3,849,559	3,911,485	4,029,540	118,055	3.02
Public Service	5,998,099	6,339,674	6,529,864	190,190	3.00
Academic Support	11,599,778	14,320,971	18,190,119	3,869,148	27.02

ALABAMA STATE UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Student Services	19,105,193	20,525,418	21,141,181	615,763	3.00	
Institutional Support	39,264,289	37,356,201	38,476,887	1,120,686	3.00	
Operation & Maintenance of Physical Plant	16,561,461	18,171,171	20,112,064	1,940,893	10.68	
Scholarships and Fellowships	14,663,724	19,599,892	20,615,489	1,015,597	5.18	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	142,477,149	162,493,559	172,499,307	10,005,748	6.16	170,457,705
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	58,101,295	68,745,923	70,808,302	2,062,379	3.00	
Employee Benefits	15,069,141	21,856,962	22,512,672	655,710	3.00	
Supplies and Expenses	45,464,879	40,912,886	46,619,389	5,706,503	13.95	
Equipment and Other Capital Assets	3,184,272	3,244,633	3,510,192	265,559	8.18	
Recoveries from Sales or Services	0	0	0	0	.....
Fuel and Metered Utilities	5,314,185	6,500,000	6,800,000	300,000	4.62	
Scholarships and Fellowships	15,343,377	21,233,155	22,248,752	1,015,597	4.78	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	142,477,149	162,493,559	172,499,307	10,005,748	6.16	170,457,705
<u>Auxiliary Enterprises</u>						
Auxiliary Beginning Balance	7,778,453	14,311,675	22,782,347	8,470,672	59.19	22,782,347
<u>AUXILIARY REVENUES</u>						
Sales and Services	16,115,094	19,643,050	20,143,050	500,000	2.55	
TOTAL AUXILIARY REVENUES	16,115,094	19,643,050	20,143,050	500,000	2.55	20,143,050
TOTAL AVAILABLE AUXILIARY	23,893,547	33,954,725	42,925,397	8,970,672	26.42	42,925,397
<u>Auxiliary Expenditures</u>						
Salaries and Wages	1,408,566	1,604,415	1,652,547	48,132	3.00	
Employee Benefits	385,485	671,437	691,580	20,143	3.00	
Supplies and Expenses	7,742,108	8,866,526	9,666,526	800,000	9.02	
Equipment and Other Capital Assets	45,713	30,000	30,000	0	0.00	
TOTAL AUXILIARY ENTERPRISES EXPENDITURES	9,581,872	11,172,378	12,040,653	868,275	7.77	12,040,653
TOTAL AUXILIARY EXPENDITURES AND TRANSFERS	9,581,872	11,172,378	12,040,653	868,275	7.77	12,040,653
TOTAL AUXILIARY ENDING BALANCE	14,311,675	22,782,347	30,884,744	8,102,397	35.56	30,884,744
<u>PERSONNEL</u>						
Educational and General	1,092.00	1,216.00	1,216.00	0.00	0.00	
Auxiliary Enterprises	52.00	49.00	49.00	0.00	0.00	
TOTAL PERSONNEL	1,144.00	1,265.00	1,265.00	0.00	0.00	
<u>UNRESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	67,241,151	83,777,680	75,589,294	(8,188,386)	(9.77)	

ALABAMA STATE UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>REVENUES</u>						
Education Trust Fund:						
Operations and Maintenance	51,698,384	55,317,528	60,849,281	5,531,753	10.00	
Desegregation Planning	184,906	184,906	184,906	0	0.00	
Dormitory/Building Renovations	500,000	500,000	500,000	0	0.00	
Title VI Program Enhancement	1,657,477	1,657,477	1,657,477	0	0.00	
Edd in Educational Leadership, Policy, and Law	2,392,969	2,392,969	2,392,969	0	0.00	
Health Information Management Program	479,323	479,323	479,323	0	0.00	
Occupational Therapy Program	520,980	520,980	520,980	0	0.00	
Physical Therapy Program	1,630,747	1,630,747	1,630,747	0	0.00	
Transfer to Forensic Science	100,000	100,000	100,000	0	0.00	
ETF Advancement & Technology Fund	3,654,216	0	0	0	.....
Education Trust Fund - Supplemental Appropriation	9,000,000	0	0	0	.....
Department of Education - In Service Center	282,287	282,287	282,287	0	0.00	
Other State Funds	137,772	0	0	0	.....
Federal Funds	415,161	0	0	0	.....
Tuition and Fees	53,772,373	51,983,048	58,428,638	6,445,590	12.40	
Other Sources- Miscellaneous	6,601,675	13,221,097	12,701,097	(520,000)	(3.93)	
TOTAL REVENUES	133,028,270	128,270,362	139,727,705	11,457,343	8.93	
TOTAL AVAILABLE	200,269,421	212,048,042	215,316,999	3,268,957	1.54	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	112,971,313	132,102,548	141,196,565	9,094,017	6.88	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Mandatory	3,503,763	4,135,579	9,271,158	5,135,579	124.18	
Non-Mandatory	16,665	220,621	441,242	220,621	100.00	
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	3,520,428	4,356,200	9,712,400	5,356,200	122.96	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	116,491,741	136,458,748	150,908,965	14,450,217	10.59	
EDUCATIONAL AND GENERAL ENDING BALANCE	83,777,680	75,589,294	64,408,034	(11,181,260)	(14.79)	
<u>Educational and General Expenditures by Function</u>						
Instruction	29,648,998	40,429,117	41,509,344	1,080,227	2.67	
Research	312,522	268,337	277,097	8,760	3.26	
Public Service	482,710	658,823	678,588	19,765	3.00	
Academic Support	8,431,246	11,057,383	14,828,623	3,771,240	34.11	
Student Services	16,930,814	18,285,808	18,834,382	548,574	3.00	
Institutional Support	26,444,608	24,151,930	24,876,488	724,558	3.00	
Operation & Maintenance of Physical Plant	16,561,461	18,171,171	20,112,064	1,940,893	10.68	
Scholarships and Fellowships	14,158,954	19,079,979	20,079,979	1,000,000	5.24	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	112,971,313	132,102,548	141,196,565	9,094,017	6.88	

ALABAMA STATE UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	48,421,614	58,775,851	60,539,127	1,763,276	3.00	
Employee Benefits	13,036,878	19,763,732	20,356,644	592,912	3.00	
Supplies and Expenses	30,297,425	25,290,408	30,528,237	5,237,829	20.71	
Equipment and Other Capital Assets	1,062,604	1,059,315	1,259,315	200,000	18.88	
Recoveries from Sales or Services	0	0	0	0	.....
Fuel and Metered Utilities	5,314,185	6,500,000	6,800,000	300,000	4.62	
Scholarships and Fellowships	14,838,607	20,713,242	21,713,242	1,000,000	4.83	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	112,971,313	132,102,548	141,196,565	9,094,017	6.88	
<u>PERSONNEL</u>						
Educational and General	910.00	1,015.00	1,015.00	0.00	0.00	
Auxiliary Enterprises	52.00	49.00	49.00	0.00	0.00	
TOTAL PERSONNEL	962.00	1,064.00	1,064.00	0.00	0.00	
<u>RESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	6,484,356	4,073,310	266,055	(3,807,255)	(93.47)	
<u>REVENUES</u>						
Other State Funds	3,925,565	4,043,332	4,164,632	121,300	3.00	
Federal Funds - Coronavirus Relief Fund	1,285,318	0	0	0	.....
Federal Funds	16,826,706	17,331,507	17,851,452	519,945	3.00	
Other Sources- Miscellaneous	5,057,201	5,208,917	5,365,185	156,268	3.00	
TOTAL REVENUES	27,094,790	26,583,756	27,381,269	797,513	3.00	
TOTAL AVAILABLE	33,579,146	30,657,066	27,647,324	(3,009,742)	(9.82)	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	29,505,836	30,391,011	31,302,742	911,731	3.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	29,505,836	30,391,011	31,302,742	911,731	3.00	
EDUCATIONAL AND GENERAL ENDING BALANCE	4,073,310	266,055	(3,655,418)	(3,921,473)	(1,473.93)	
<u>Educational and General Expenditures by Function</u>						
Instruction	1,786,048	1,839,630	1,894,819	55,189	3.00	
Research	3,537,037	3,643,148	3,752,443	109,295	3.00	
Public Service	5,515,389	5,680,851	5,851,276	170,425	3.00	
Academic Support	3,168,532	3,263,588	3,361,496	97,908	3.00	
Student Services	2,174,379	2,239,610	2,306,799	67,189	3.00	
Institutional Support	12,819,681	13,204,271	13,600,399	396,128	3.00	
Scholarships and Fellowships	504,770	519,913	535,510	15,597	3.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	29,505,836	30,391,011	31,302,742	911,731	3.00	
<u>Educational and General Expenditures by Object</u>						

ALABAMA STATE UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Salaries and Wages	9,679,681	9,970,072	10,269,175	299,103	3.00	
Employee Benefits	2,032,263	2,093,230	2,156,028	62,798	3.00	
Supplies and Expenses	15,167,454	15,622,478	16,091,152	468,674	3.00	
Equipment and Other Capital Assets	2,121,668	2,185,318	2,250,877	65,559	3.00	
Scholarships and Fellowships	504,770	519,913	535,510	15,597	3.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	29,505,836	30,391,011	31,302,742	911,731	3.00	
<u>PERSONNEL</u>						
Educational and General	182.00	201.00	201.00	0.00	0.00	

ATHENS STATE UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
<u>COMBINED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	17,123,737	19,176,981	19,176,981	0	0.00	19,176,981
<u>REVENUES</u>						
Education Trust Fund - Operations & Maintenance	19,630,912	20,885,054	24,165,403	3,280,349	15.71	22,396,007
Education Trust Fund - Arts Center	256,455	256,455	256,455	0	0.00	256,455
Education Trust Fund - Community College System Collaboration Program	275,000	275,000	275,000	0	0.00	275,000
Education Trust Fund - Center for Excellence in Education Diversity	325,000	325,000	325,000	0	0.00	325,000
Education Trust Fund - Supplemental Appropriation	5,750,000	0	0	0	.....	0
ETF - Advancement & Technology Fund	3,518,874	0	0	0	.....	0
State Department of Education - In-Service Center	274,838	274,838	274,838	0	0.00	*
Other State Funds	3,558,845	5,001,015	5,001,015	0	0.00	5,001,015
Federal Funds	21,912,233	20,437,036	20,437,036	0	0.00	20,437,036
Local Funds	71,277	50,000	50,000	0	0.00	50,000
Tuition and Fees	21,301,989	21,806,201	23,006,201	1,200,000	5.50	23,006,201
Other Sources - Investment Income	1,799,686	452,600	452,600	0	0.00	452,600
Other Sources - Indirect Costs	260,135	200,000	200,000	0	0.00	200,000
Other Sources - Leases	288,316	250,000	250,000	0	0.00	250,000
Other Sources - Miscellaneous	85,754	20,000	20,000	0	0.00	20,000
TOTAL REVENUES	79,309,314	70,233,199	74,713,548	4,480,349	6.38	72,669,314
TOTAL AVAILABLE	96,433,051	89,410,180	93,890,529	4,480,349	5.01	91,846,295
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	64,891,499	68,108,199	72,588,548	4,480,349	6.58	70,544,314
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Mandatory	1,596,860	1,600,000	1,600,000	0	0.00	
Non-Mandatory	10,767,711	525,000	525,000	0	0.00	
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	12,364,571	2,125,000	2,125,000	0	0.00	2,125,000
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	77,256,070	70,233,199	74,713,548	4,480,349	6.38	72,669,314
EDUCATIONAL AND GENERAL ENDING BALANCE	19,176,981	19,176,981	19,176,981	0	0.00	19,176,981

* Funding will be through the State Department of Education.

Educational and General Expenditures by Function

Instruction	20,911,109	22,471,311	23,955,792	1,484,481	6.61
Academic Support	4,594,714	4,329,419	4,720,960	391,541	9.04
Student Services	3,835,925	3,514,301	4,199,982	685,681	19.51
Institutional Support	8,900,006	11,329,502	12,510,084	1,180,582	10.42
Operation & Maintenance of Physical Plant	4,009,573	4,219,891	4,633,955	414,064	9.81

ATHENS STATE UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Scholarships and Fellowships	22,640,172	22,243,775	22,567,775	324,000	1.46	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	64,891,499	68,108,199	72,588,548	4,480,349	6.58	70,544,314
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	24,211,737	26,677,505	28,104,572	1,427,067	5.35	
Employee Benefits	7,392,754	8,760,001	10,077,278	1,317,277	15.04	
Supplies and Expenses	10,364,000	10,391,818	11,788,923	1,397,105	13.44	
Equipment and Other Capital Assets	282,836	35,100	50,000	14,900	42.45	
Scholarships and Fellowships	22,640,172	22,243,775	22,567,775	324,000	1.46	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	64,891,499	68,108,199	72,588,548	4,480,349	6.58	70,544,314
<u>Auxiliary Enterprises</u>						
Auxiliary Beginning Balance	462,776	590,864	436,426	(154,438)	(26.14)	436,426
<u>AUXILIARY REVENUES</u>						
Sales and Services	398,609	361,400	437,550	76,150	21.07	
Other	61,816	62,450	62,450	0	0.00	
TOTAL AUXILIARY REVENUES	460,425	423,850	500,000	76,150	17.97	500,000
TOTAL AVAILABLE AUXILIARY	923,201	1,014,714	936,426	(78,288)	(7.72)	936,426
<u>Auxiliary Expenditures</u>						
Salaries and Wages	221,572	317,747	325,000	7,253	2.28	
Employee Benefits	82,100	107,141	112,000	4,859	4.54	
Supplies and Expenses	328,665	318,400	325,000	6,600	2.07	
Equipment and Other Capital Assets	0	35,000	20,000	(15,000)	(42.86)	
TOTAL AUXILIARY ENTERPRISES EXPENDITURES	632,337	778,288	782,000	3,712	0.48	782,000
<u>AUXILIARY ENTERPRISES TRANSFERS (NET)</u>						
Non-Mandatory	(300,000)	(200,000)	(250,000)	(50,000)	25.00	
TOTAL AUXILIARY TRANSFERS	(300,000)	(200,000)	(250,000)	(50,000)	25.00	(250,000)
TOTAL AUXILIARY EXPENDITURES AND TRANSFERS	332,337	578,288	532,000	(46,288)	(8.00)	532,000
TOTAL AUXILIARY ENDING BALANCE	590,864	436,426	404,426	(32,000)	(7.33)	404,426
<u>PERSONNEL</u>						
Educational and General	274.00	315.00	338.00	23.00	7.30	
Auxiliary Enterprises	3.00	4.00	6.00	2.00	50.00	
TOTAL PERSONNEL	277.00	319.00	344.00	25.00	7.84	

ATHENS STATE UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>UNRESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	16,440,294	19,162,282	19,162,282	0	0.00	
<u>REVENUES</u>						
Education Trust Fund - Operations & Maintenance	19,630,912	20,885,054	24,165,403	3,280,349	15.71	
Education Trust Fund - Arts Center	256,455	256,455	256,455	0	0.00	
Education Trust Fund - Community College System Collaboration Program	275,000	275,000	275,000	0	0.00	
Education Trust Fund - Center for Excellence in Education Diversity	325,000	325,000	325,000	0	0.00	
Education Trust Fund - Supplemental Appropriation	5,750,000	0	0	0	.....
ETF - Advancement & Technology Fund	3,518,874	0	0	0	.....
State Department of Education - In-Service Center	274,838	274,838	274,838	0	0.00	
Local Funds	50,000	50,000	50,000	0	0.00	
Tuition and Fees	21,301,989	21,806,201	23,006,201	1,200,000	5.50	
Other Sources - Investment Income	1,788,272	452,600	452,600	0	0.00	
Other Sources - Indirect Costs	246,520	200,000	200,000	0	0.00	
Other Sources - Leases	288,316	250,000	250,000	0	0.00	
Other Sources - Miscellaneous	85,754	20,000	20,000	0	0.00	
TOTAL REVENUES	53,791,930	44,795,148	49,275,497	4,480,349	10.00	
TOTAL AVAILABLE	70,232,224	63,957,430	68,437,779	4,480,349	7.01	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	38,380,371	42,670,148	47,150,497	4,480,349	10.50	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Mandatory	1,596,860	1,600,000	1,600,000	0	0.00	
Non-Mandatory	11,092,711	525,000	525,000	0	0.00	
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	12,689,571	2,125,000	2,125,000	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	51,069,942	44,795,148	49,275,497	4,480,349	10.00	
EDUCATIONAL AND GENERAL ENDING BALANCE	19,162,282	19,162,282	19,162,282	0	0.00	
<u>Educational and General Expenditures by Function</u>						
Instruction	16,926,059	17,301,035	18,785,516	1,484,481	8.58	
Academic Support	3,961,378	4,329,419	4,720,960	391,541	9.04	
Student Services	3,248,057	3,514,301	4,199,982	685,681	19.51	
Institutional Support	8,870,293	11,329,502	12,510,084	1,180,582	10.42	
Operation & Maintenance of Physical Plant	4,009,573	4,219,891	4,633,955	414,064	9.81	
Scholarships and Fellowships	1,365,011	1,976,000	2,300,000	324,000	16.40	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	38,380,371	42,670,148	47,150,497	4,480,349	10.50	

ATHENS STATE UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	21,591,237	23,800,342	25,227,409	1,427,067	6.00	
Employee Benefits	6,581,207	7,742,438	9,059,715	1,317,277	17.01	
Supplies and Expenses	8,621,550	9,116,268	10,513,373	1,397,105	15.33	
Equipment and Other Capital Assets	221,366	35,100	50,000	14,900	42.45	
Scholarships and Fellowships	1,365,011	1,976,000	2,300,000	324,000	16.40	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	38,380,371	42,670,148	47,150,497	4,480,349	10.50	
<u>PERSONNEL</u>						
Educational and General	241.00	270.00	293.00	23.00	8.52	
Auxiliary Enterprises	3.00	4.00	6.00	2.00	50.00	
TOTAL PERSONNEL	244.00	274.00	299.00	25.00	9.12	
<u>RESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	683,443	14,699	14,699	0	0.00	
<u>REVENUES</u>						
Other State Funds	3,558,845	5,001,015	5,001,015	0	0.00	
Federal Funds	21,912,233	20,437,036	20,437,036	0	0.00	
Local Funds	21,277	0	0	0	.....
Other Source - Investment Income	11,414	0	0	0	.....
Other Source - Indirect Costs	13,615	0	0	0	.....
TOTAL REVENUES	25,517,384	25,438,051	25,438,051	0	0.00	
TOTAL AVAILABLE	26,200,827	25,452,750	25,452,750	0	0.00	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	26,511,128	25,438,051	25,438,051	0	0.00	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Non-Mandatory	(325,000)	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	(325,000)	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	26,186,128	25,438,051	25,438,051	0	0.00	
EDUCATIONAL AND GENERAL ENDING BALANCE	14,699	14,699	14,699	0	0.00	
<u>Educational and General Expenditures by Function</u>						
Instruction	3,985,050	5,170,276	5,170,276	0	0.00	
Academic Support	633,336	0	0	0	.....
Student Services	587,868	0	0	0	.....
Institutional Support	29,713	0	0	0	.....

ATHENS STATE UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) <u>From Prior Year</u>		Governor's Recommendation 2026
				Amount	Percent	
Scholarships and Fellowships	21,275,161	20,267,775	20,267,775	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	26,511,128	25,438,051	25,438,051	0	0.00	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	2,620,500	2,877,163	2,877,163	0	0.00	
Employee Benefits	811,547	1,017,563	1,017,563	0	0.00	
Supplies and Expenses	1,742,450	1,275,550	1,275,550	0	0.00	
Equipment and Other Capital Assets	61,470	0	0	0	.....
Scholarships and Fellowships	21,275,161	20,267,775	20,267,775	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	26,511,128	25,438,051	25,438,051	0	0.00	
<u>PERSONNEL</u>						
Educational and General	33.00	45.00	45.00	0.00	0.00	

AUBURN UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>COMBINED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	512,769,457	579,592,192	579,592,192	0	0.00	579,592,192
<u>REVENUES</u>						
Education Trust Fund - Operations & Maintenance	244,305,604	265,689,182	286,944,317	21,255,135	8.00	285,004,063
Education Trust Fund - Supplemental Appropriation	28,675,000	0	0	0	.....	0
Education Trust Fund - Poultry Technology Center	250,000	250,000	250,000	0	0.00	250,000
Education Trust Fund - CLT Outreach and Research	690,125	690,125	690,125	0	0.00	690,125
Education Trust Fund - College of Architecture	250,000	250,000	250,000	0	0.00	250,000
Education Trust Fund - Irrigation Research & Outreach Initiative	500,000	500,000	500,000	0	(500,000)	500,000
Education Trust Fund - National Livestock Competition	250,000	250,000	250,000	0	(250,000)	250,000
ETF Advancement & Technology Fund	30,602,181	0	0	0	0	0
State Department of Education - In-Service Center	284,217	284,217	284,217	0	0.00	*
Other State Funds	16,232,585	0	0	0	.....	0
Federal Funds	131,523,885	0	0	0	.....	0
Tuition and Fees	710,154,049	730,191,039	752,096,770	21,905,731	3.00	752,096,770
Opioid Treatment and Abatement Fund	1,000,000	0	0	0	.....	0
Other Sources - Miscellaneous	325,439,489	356,289,738	366,289,738	10,000,000	2.81	366,289,738
TOTAL REVENUES	1,490,157,135	1,354,394,301	1,407,555,167	53,160,866	3.93	1,405,330,696
TOTAL AVAILABLE	2,002,926,592	1,933,986,493	1,987,147,359	53,160,866	2.75	1,984,922,888
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	1,320,190,709	1,312,417,890	1,372,080,633	59,662,743	4.55	1,369,330,696
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Mandatory	47,786,831	35,759,791	36,000,000	240,209	0.67	
Non-Mandatory	55,356,860	6,216,620	0	(6,216,620)	(100.00)	
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	103,143,691	41,976,411	36,000,000	(5,976,411)	(14.24)	36,000,000
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	1,423,334,400	1,354,394,301	1,408,080,633	53,686,332	3.96	1,405,330,696
EDUCATIONAL AND GENERAL ENDING BALANCE	579,592,192	579,592,192	579,066,726	(525,466)	(0.09)	579,066,726

* Funding will be through the State Department of Education.

Educational and General Expenditures by Function

Instruction	253,812,223	291,755,587	312,931,542	21,175,955	7.26
Research	275,385,603	204,573,177	218,563,440	13,990,263	6.84
Public Service	74,383,561	58,017,248	59,472,529	1,455,281	2.51
Academic Support	170,284,627	243,323,073	252,775,039	9,451,966	3.88
Student Services	45,040,201	65,495,918	67,746,941	2,251,023	3.44
Institutional Support	119,998,907	148,485,213	152,689,239	4,204,026	2.83
Operation & Maintenance of Physical Plant	90,779,715	71,086,779	72,339,615	1,252,836	1.76

AUBURN UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Scholarships and Fellowships	290,505,872	229,680,895	235,562,288	5,881,393	2.56	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES FUNCTION	1,320,190,709	1,312,417,890	1,372,080,633	59,662,743	4.55	1,369,330,696
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	552,406,175	583,287,319	600,785,937	17,498,618	3.00	
Employee Benefits	178,133,012	230,598,404	237,516,356	6,917,952	3.00	
Supplies and Expenses	286,403,064	247,711,507	275,311,257	27,599,750	11.14	
Equipment and Other Capital Assets	35,405,585	21,139,765	22,904,795	1,765,030	8.35	
Scholarships and Fellowships	267,842,873	229,680,895	235,562,288	5,881,393	2.56	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	1,320,190,709	1,312,417,890	1,372,080,633	59,662,743	4.55	1,369,330,696
<u>Auxiliary Enterprises</u>						
Auxiliary Beginning Balance	42,128,032	67,291,169	67,291,169	0	0.00	67,291,169
<u>AUXILIARY REVENUES</u>						
Sales and Services	249,795,046	240,723,653	250,352,599	9,628,946	4.00	
TOTAL AUXILIARY REVENUES	249,795,046	240,723,653	250,352,599	9,628,946	4.00	250,352,599
TOTAL AVAILABLE AUXILIARY	291,923,078	308,014,822	317,643,768	9,628,946	3.13	317,643,768
<u>Auxiliary Expenditures</u>						
Salaries and Wages	55,108,181	58,905,743	60,672,915	1,767,172	3.00	
Employee Benefits	16,033,714	14,491,878	14,926,635	434,757	3.00	
Supplies and Expenses	95,155,752	137,292,458	144,473,779	7,181,321	5.23	
Equipment and Other Capital Assets	2,321,190	4,419,000	4,664,696	245,696	5.56	
TOTAL AUXILIARY ENTERPRISES EXPENDITURES	168,618,837	215,109,079	224,738,025	9,628,946	4.48	224,738,025
<u>AUXILIARY ENTERPRISES TRANSFERS (NET)</u>						
Mandatory	26,249,143	25,614,574	25,614,574	0	0.00	
Non-Mandatory	29,763,929	0	0	0	.....
TOTAL AUXILIARY TRANSFERS	56,013,072	25,614,574	25,614,574	0	0.00	25,614,574
TOTAL AUXILIARY EXPENDITURES AND TRANSFERS	224,631,909	240,723,653	250,352,599	9,628,946	4.00	250,352,599
TOTAL AUXILIARY ENDING BALANCE	67,291,169	67,291,169	67,291,169	0	0.00	67,291,169
<u>PERSONNEL</u>						
Educational and General	11,290.01	11,142.57	10,930.43	(212.14)	(1.90)	
Auxiliary Enterprises	1,224.18	1,276.62	1,314.92	38.30	3.00	
TOTAL PERSONNEL	12,514.19	12,419.19	12,245.35	(173.84)	(1.40)	

AUBURN UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>UNRESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	382,632,606	436,357,404	436,357,404	0	0.00	
<u>REVENUES</u>						
Education Trust Fund - Operations & Maintenance	244,305,604	265,689,182	286,944,317	21,255,135	8.00	
Education Trust Fund - Supplemental Appropriation	28,675,000	0	0	0	.....
Education Trust Fund - Poultry Technology Center	250,000	250,000	250,000	0	0.00	
Education Trust Fund - CLT Outreach and Research	690,125	690,125	690,125	0	0.00	
Education Trust Fund - Irrigation Research & Outreach Initiative	500,000	500,000	500,000	0	0.00	
Education Trust Fund - National Livestock Competition	250,000	250,000	250,000	0	0.00	
Education Trust Fund - College of Architecture	250,000	250,000	250,000	0	0.00	
ETF Advancement & Technology Fund	30,602,181	0	0	0	.....
State Department of Education - In-Service Center	284,217	284,217	284,217	0	0.00	
Tuition and Fees	710,154,049	730,191,039	752,096,770	21,905,731	3.00	
Opioid Treatment and Abatement Fund	1,000,000	0	0	0	.....
Other Sources - Miscellaneous	182,635,390	132,259,787	134,904,983	2,645,196	2.00	
TOTAL REVENUES	1,199,596,566	1,130,364,350	1,176,170,412	45,806,062	4.05	
TOTAL AVAILABLE	1,582,229,172	1,566,721,754	1,612,527,816	45,806,062	2.92	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	1,016,740,829	1,088,387,939	1,140,170,412	51,782,473	4.76	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Mandatory	47,787,122	35,759,791	36,000,000	240,209	0.67	
Non-Mandatory	81,343,817	6,216,620	0	(6,216,620)	(100.00)	
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	129,130,939	41,976,411	36,000,000	(5,976,411)	(14.24)	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	1,145,871,768	1,130,364,350	1,176,170,412	45,806,062	4.05	
EDUCATIONAL AND GENERAL ENDING BALANCE	436,357,404	436,357,404	436,357,404	0	0.00	
<u>Educational and General Expenditures by Function</u>						
Instruction	242,817,177	283,638,202	304,651,809	21,013,607	7.41	
Research	104,554,321	78,452,436	86,035,132	7,582,696	9.67	
Public Service	36,291,827	29,895,011	30,787,848	892,837	2.99	
Academic Support	163,394,432	238,236,203	247,637,300	9,401,097	3.95	
Student Services	44,565,498	65,145,456	67,392,974	2,247,518	3.45	
Institutional Support	119,917,960	148,425,452	152,625,892	4,200,440	2.83	
Operation & Maintenance of Physical Plant	90,623,840	70,971,700	72,207,274	1,235,574	1.74	
Scholarships and Fellowships	214,575,774	173,623,479	178,832,183	5,208,704	3.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES FUNCTION	1,016,740,829	1,088,387,939	1,140,170,412	51,782,473	4.76	

AUBURN UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	472,406,562	508,471,606	523,725,753	15,254,147	3.00	
Employee Benefits	162,164,632	213,969,781	220,388,874	6,419,093	3.00	
Supplies and Expenses	175,158,161	171,183,308	194,318,807	23,135,499	13.52	
Equipment and Other Capital Assets	20,163,662	21,139,765	22,904,795	1,765,030	8.35	
Scholarships and Fellowships	186,847,812	173,623,479	178,832,183	5,208,704	3.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	1,016,740,829	1,088,387,939	1,140,170,412	51,782,473	4.76	
<u>PERSONNEL</u>						
Educational and General	8,875.84	9,012.64	8,841.02	(171.62)	(1.90)	
Auxiliary Enterprises	1,224.18	1,276.62	1,314.92	38.30	3.00	
TOTAL PERSONNEL	10,100.02	10,289.26	10,155.94	(133.32)	(1.30)	
<u>RESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	130,136,851	143,234,788	143,234,788	0	0.00	
<u>REVENUES</u>						
Other State Funds	16,232,585	0	0	0	.....
Federal Funds	131,523,885	0	0	0	.....
Other Sources - Miscellaneous	142,804,099	224,029,951	231,910,221	7,880,270	3.52	
TOTAL REVENUES	290,560,569	224,029,951	231,910,221	7,880,270	3.52	
TOTAL AVAILABLE	420,697,420	367,264,739	375,145,009	7,880,270	2.15	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	303,449,880	224,029,951	231,910,221	7,880,270	3.52	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Mandatory	(291)	0	0	0	.....
Non-Mandatory	(25,986,957)	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	(25,987,248)	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	277,462,632	224,029,951	231,910,221	7,880,270	3.52	
EDUCATIONAL AND GENERAL ENDING BALANCE	143,234,788	143,234,788	143,234,788	0	0.00	
<u>Educational and General Expenditures by Function</u>						
Instruction	10,995,046	8,117,385	8,279,733	162,348	2.00	
Research	170,831,282	126,120,741	132,528,308	6,407,567	5.08	
Public Service	38,091,734	28,122,237	28,684,681	562,444	2.00	
Academic Support	6,890,195	5,086,870	5,137,739	50,869	1.00	
Student Services	474,703	350,462	353,967	3,505	1.00	

AUBURN UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Institutional Support	80,947	59,761	63,347	3,586	6.00	
Operation & Maintenance of Physical Plant	155,875	115,079	132,341	17,262	15.00	
Scholarships and Fellowships	75,930,098	56,057,416	56,730,105	672,689	1.20	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES FUNCTION	303,449,880	224,029,951	231,910,221	7,880,270	3.52	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	79,999,613	74,815,713	77,060,184	2,244,471	3.00	
Employee Benefits	15,968,380	16,628,623	17,127,482	498,859	3.00	
Supplies and Expenses	111,244,903	76,528,199	80,992,450	4,464,251	5.83	
Equipment and Other Capital Assets	15,241,923	0	0	0	.....
Scholarships and Fellowships	80,995,061	56,057,416	56,730,105	672,689	1.20	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	303,449,880	224,029,951	231,910,221	7,880,270	3.52	
<u>PERSONNEL</u>						
Educational and General	2,414.17	2,129.93	2,089.41	(40.52)	(1.90)	

AUBURN UNIVERSITY - AGRICULTURE EXPERIMENT STATION

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>COMBINED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	36,593,318	41,250,884	41,212,549	(38,335)	(0.09)	41,212,549
<u>REVENUES</u>						
Education Trust Fund - Operations & Maintenance	41,022,246	42,970,803	46,449,869	3,479,066	8.10	44,474,781
Other State Funds	621,203	0	0	0	.....	0
Federal Funds	9,994,331	9,606,110	9,894,293	288,183	3.00	9,894,293
Tuition and Fees	321	0	0	0	.....	0
Other Sources - Miscellaneous	13,477,364	12,063,497	12,365,877	302,380	2.51	12,365,877
TOTAL REVENUES	65,115,465	64,640,410	68,710,039	4,069,629	6.30	66,734,951
TOTAL AVAILABLE	101,708,783	105,891,294	109,922,588	4,031,294	3.81	107,947,500
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	57,482,543	64,717,081	68,749,524	4,032,443	6.23	66,774,437
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Non-Mandatory	2,975,356	(38,336)	(39,486)	(1,150)	3.00	
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	2,975,356	(38,336)	(39,486)	(1,150)	3.00	(39,486)
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	60,457,899	64,678,745	68,710,038	4,031,293	6.23	66,734,951
EDUCATIONAL AND GENERAL ENDING BALANCE	41,250,884	41,212,549	41,212,550	1	0.00	41,212,550
<u>Educational and General Expenditures by Function</u>						
Instruction	497,435	404,680	416,820	12,140	3.00	
Research	41,232,095	50,241,527	53,294,746	3,053,219	6.08	
Public Service	4,974,968	4,402,041	4,534,985	132,944	3.02	
Academic Support	4,861,426	3,922,757	4,147,359	224,602	5.73	
Institutional Support	3,565,034	2,729,656	3,185,821	456,165	16.71	
Operation & Maintenance of Physical Plant	2,225,356	2,961,528	3,109,604	148,076	5.00	
Scholarships and Fellowships	126,229	54,892	60,189	5,297	9.65	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	57,482,543	64,717,081	68,749,524	4,032,443	6.23	66,774,437
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	24,851,385	23,404,326	24,106,456	702,130	3.00	
Employee Benefits	7,146,949	6,486,127	6,680,710	194,583	3.00	
Supplies and Expenses	21,382,364	32,817,628	35,830,518	3,012,890	9.18	
Equipment and Other Capital Assets	3,848,049	1,964,000	2,081,840	117,840	6.00	
Scholarships and Fellowships	253,796	45,000	50,000	5,000	11.11	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	57,482,543	64,717,081	68,749,524	4,032,443	6.23	66,774,437

AUBURN UNIVERSITY - AGRICULTURE EXPERIMENT STATION

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
PERSONNEL						
Educational and General	472.68	417.31	409.38	(7.93)	(1.90)	
TOTAL PERSONNEL	472.68	417.31	409.38	(7.93)	(1.90)	
<u>UNRESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	33,936,241	38,535,686	38,497,354	(38,332)	(0.10)	
REVENUES						
Education Trust Fund - Operations & Maintenance	41,022,246	42,970,803	46,449,869	3,479,066	8.10	
Tuition and Fees	321	0	0	0	.....
Other Sources - Miscellaneous	7,740,600	5,952,500	6,071,550	119,050	2.00	
TOTAL REVENUES	48,763,167	48,923,303	52,521,419	3,598,116	7.35	
TOTAL AVAILABLE	82,699,408	87,458,989	91,018,773	3,559,784	4.07	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	41,141,562	48,999,974	52,560,904	3,560,930	7.27	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Non-Mandatory	3,022,160	(38,339)	(39,486)	(1,147)	2.99	
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	3,022,160	(38,339)	(39,486)	(1,147)	2.99	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	44,163,722	48,961,635	52,521,418	3,559,783	7.27	
EDUCATIONAL AND GENERAL ENDING BALANCE	38,535,686	38,497,354	38,497,355	1	0.00	
<u>Educational and General Expenditures by Function</u>						
Instruction	76,692	0	0	0	.....
Research	30,226,029	39,655,656	42,391,299	2,735,643	6.90	
Public Service	444,092	44,147	46,354	2,207	5.00	
Academic Support	4,488,415	3,563,987	3,777,826	213,839	6.00	
Institutional Support	3,565,034	2,729,656	3,185,821	456,165	16.71	
Operation & Maintenance of Physical Plant	2,225,356	2,961,528	3,109,604	148,076	5.00	
Scholarships and Fellowships	115,944	45,000	50,000	5,000	11.11	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	41,141,562	48,999,974	52,560,904	3,560,930	7.27	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	17,915,226	18,916,273	19,483,761	567,488	3.00	
Employee Benefits	5,236,361	5,208,378	5,364,629	156,251	3.00	
Supplies and Expenses	14,312,512	22,866,323	25,580,674	2,714,351	11.87	

AUBURN UNIVERSITY - AGRICULTURE EXPERIMENT STATION

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Equipment and Other Capital Assets	3,534,069	1,964,000	2,081,840	117,840	6.00	
Scholarships and Fellowships	143,394	45,000	50,000	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	41,141,562	48,999,974	52,560,904	3,560,930	7.27	
<u>PERSONNEL</u>						
Educational and General-Unrestricted	333.93	332.64	326.30	(6.34)	(1.91)	
TOTAL PERSONNEL	333.93	332.64	326.30	(6.34)	(1.91)	
<u>RESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	2,657,077	2,715,198	2,715,198	0	0.00	
<u>REVENUES</u>						
Other State Funds	621,203	0	0	0	.....
Federal Funds	9,994,331	9,606,110	9,894,293	288,183	3.00	
Other Sources - Miscellaneous	5,736,764	6,110,997	6,294,327	183,330	3.00	
TOTAL REVENUES	16,352,298	15,717,107	16,188,620	471,513	3.00	
TOTAL AVAILABLE	19,009,375	18,432,305	18,903,818	471,513	2.56	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	16,340,981	15,717,107	16,188,620	471,513	3.00	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Non-Mandatory	(46,804)	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	(46,804)	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	16,294,177	15,717,107	16,188,620	471,513	3.00	
EDUCATIONAL AND GENERAL ENDING BALANCE	2,715,198	2,715,198	2,715,198	0	0.00	
<u>Educational and General Expenditures by Function</u>						
Instruction	420,743	404,680	416,820	12,140	3.00	
Research	11,006,066	10,585,871	10,903,447	317,576	3.00	
Public Service	4,530,876	4,357,894	4,488,631	130,737	3.00	
Academic Support	373,011	358,770	369,533	10,763	3.00	
Scholarship and Fellowship	10,285	9,892	10,189	297	3.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	16,340,981	15,717,107	16,188,620	471,513	3.00	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	6,936,159	4,488,053	4,622,695	134,642	3.00	
Employee Benefits	1,910,588	1,277,749	1,316,081	38,332	3.00	

AUBURN UNIVERSITY - AGRICULTURE EXPERIMENT STATION

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) <u>From Prior Year</u>		Governor's Recommendation 2026
				Amount	Percent	
Supplies and Expenses	7,069,852	9,951,305	10,249,844	298,539	3.00	
Equipment and Other Capital Assets	313,980	0	0	0	.....
Scholarships and Fellowships	110,402	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	16,340,981	15,717,107	16,188,620	471,513	3.00	
<u>PERSONNEL</u>						
Educational and General-Restricted	138.75	84.67	83.08	(1.59)	(1.88)	

AUBURN UNIVERSITY - ALABAMA COOPERATIVE EXTENSION SYSTEM

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>COMBINED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	49,828,002	56,898,622	56,898,622	0	0.00	56,898,622
<u>REVENUES</u>						
Education Trust Fund - Operations & Maintenance	43,067,358	45,118,995	48,728,515	3,609,520	8.00	46,702,535
Education Trust Fund - 4H Youth Development						
Agricultural & Animal Sciences Extension Specialist	125,000	125,000	125,000	0	0.00	125,000
Other State Funds	594,630	0	0	0	.....	0
Federal Funds	11,248,293	11,828,573	12,183,430	354,857	3.00	12,183,430
Local Funds	2,535,628	2,563,957	2,640,875	76,918	3.00	2,640,875
Other Sources - Miscellaneous	11,455,332	10,628,082	10,924,026	295,944	2.78	10,924,026
TOTAL REVENUES	69,026,241	70,264,607	74,601,846	4,337,239	6.17	72,575,866
TOTAL AVAILABLE	118,854,243	127,163,229	131,500,468	4,337,239	3.41	129,474,488
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	61,749,518	76,442,891	80,501,846	4,058,955	5.31	78,475,866
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Non-Mandatory	206,103	(6,178,284)	(5,900,000)	278,284	(4.50)	
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	206,103	(6,178,284)	(5,900,000)	278,284	(4.50)	(5,900,000)
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	61,955,621	70,264,607	74,601,846	4,337,239	6.17	72,575,866
EDUCATIONAL AND GENERAL ENDING BALANCE	56,898,622	56,898,622	56,898,622	0	0.00	56,898,622
<u>Educational and General Expenditures by Function</u>						
Research	0	37,856	40,000	2,144	5.66	
Public Service	57,377,349	71,858,507	75,315,653	3,457,146	4.81	
Academic Support	117,542	0	0	0	.....
Institutional Support	4,254,627	4,546,528	5,146,193	599,665	13.19	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	61,749,518	76,442,891	80,501,846	4,058,955	5.31	78,475,866
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	30,765,431	36,487,483	37,582,108	1,094,625	3.00	
Employee Benefits	14,039,583	16,265,419	16,753,382	487,963	3.00	
Supplies and Expenses	16,326,411	23,689,989	26,166,356	2,476,367	10.45	
Equipment and Other Capital Assets	610,345	0	0	0	.....
Scholarships and Fellowships	7,748	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	61,749,518	76,442,891	80,501,846	4,058,955	5.31	78,475,866

AUBURN UNIVERSITY - ALABAMA COOPERATIVE EXTENSION SYSTEM

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>PERSONNEL</u>						
Educational and General	565.40	629.98	617.98	(12.00)	(1.90)	
TOTAL PERSONNEL	565.40	629.98	617.98	(12.00)	(1.90)	
<u>UNRESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	44,010,859	50,882,358	50,882,358	0	0.00	
<u>REVENUES</u>						
Education Trust Fund - Operations & Maintenance	43,067,358	45,118,995	48,728,515	3,609,520	8.00	
Education Trust Fund - 4H Youth Development						
Agricultural & Animal Sciences Extension Specialist	125,000	125,000	125,000	0	0.00	
Other Sources - Miscellaneous	3,354,219	2,289,800	2,335,596	45,796	2.00	
TOTAL REVENUES	46,546,577	47,533,795	51,189,111	3,655,316	7.69	
TOTAL AVAILABLE	90,557,436	98,416,153	102,071,469	3,655,316	3.71	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	39,424,406	53,712,079	57,089,111	3,377,032	6.29	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Non-Mandatory	250,672	(6,178,284)	(5,900,000)	278,284	(4.50)	
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	250,672	(6,178,284)	(5,900,000)	278,284	(4.50)	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	39,675,078	47,533,795	51,189,111	3,655,316	7.69	
EDUCATIONAL AND GENERAL ENDING BALANCE	50,882,358	50,882,358	50,882,358	0	0.00	
<u>Educational and General Expenditures by Function</u>						
Public Service	35,052,237	49,127,695	51,902,918	2,775,223	5.65	
Academic Support	117,542	0	0	0	.....
Research	0	37,856	40,000	2,144	5.66	
Institutional Support	4,254,627	4,546,528	5,146,193	599,665	13.19	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	39,424,406	53,712,079	57,089,111	3,377,032	6.29	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	19,072,352	24,275,462	25,003,726	728,264	3.00	
Employee Benefits	1,116,797	12,610,689	12,989,010	378,321	3.00	
Supplies and Expenses	88,297,000	16,825,928	19,096,375	2,270,447	13.49	
Equipment and Other Capital Outlay	405,557	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	108,891,706	53,712,079	57,089,111	3,377,032	6.29	

AUBURN UNIVERSITY - ALABAMA COOPERATIVE EXTENSION SYSTEM

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>PERSONNEL</u>						
Educational and General-Unrestricted	338.40	406.33	398.59	(7.74)	(1.90)	
TOTAL PERSONNEL	338.40	406.33	398.59	(7.74)	(1.90)	
<u>RESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	5,817,143	6,016,264	6,016,264	0	0.00	
<u>REVENUES</u>						
Other State Funds	594,630	0	0	0	.....
Federal Funds	11,248,293	11,828,573	12,183,430	354,857	3.00	
Local Funds	2,535,628	2,563,957	2,640,875	76,918	3.00	
Other Sources - Miscellaneous	8,101,113	8,338,282	8,588,430	250,148	3.00	
TOTAL REVENUES	22,479,664	22,730,812	23,412,735	681,923	3.00	
TOTAL AVAILABLE	28,296,807	28,747,076	29,428,999	681,923	2.37	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	22,325,112	22,730,812	23,412,735	681,923	3.00	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Non-Mandatory	(44,569)	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	(44,569)	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	22,280,543	22,730,812	23,412,735	681,923	3.00	
EDUCATIONAL AND GENERAL ENDING BALANCE	6,016,264	6,016,264	6,016,264	0	0.00	
<u>Educational and General Expenditures by Function</u>						
Public Service	22,325,112	22,730,812	23,412,735	681,923	3.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	22,325,112	22,730,812	23,412,735	681,923	3.00	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	11,693,079	12,212,021	12,578,382	366,361	3.00	
Employee Benefits	2,922,786	3,654,730	3,764,372	109,642	3.00	
Supplies and Expenses	7,496,711	6,864,061	7,069,981	205,920	3.00	
Equipment and Other Capital Assets	204,788	0	0	0	.....
Scholarships and Fellowships	7,748	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	22,325,112	22,730,812	23,412,735	681,923	3.00	
<u>PERSONNEL</u>						
Educational and General-Restricted	227.00	223.65	219.39	(4.26)	(1.90)	

AUBURN UNIVERSITY AT MONTGOMERY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>COMBINED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	37,185,075	47,364,494	47,364,494	0	0.00	47,364,494
<u>REVENUES</u>						
Education Trust Fund - Operations & Maintenance	31,407,751	32,997,941	35,637,776	2,639,835	8.00	34,874,201
Education Trust Fund - Supplemental Appropriation	5,250,000	0	0	0	.....	0
Education Trust Fund - Senior Resource Center	114,915	114,915	114,915	0	0.00	114,915
ETF Advancement and Technology Fund	5,770,804	0	0	0	.....	0
Other State Funds	3,780,991	0	0	0	.....	0
Federal Funds	1,571,259	0	0	0	.....	0
Tuition and Fees	59,194,377	55,304,657	56,963,797	1,659,140	3.00	56,963,797
Other Sources - Miscellaneous	16,806,964	19,130,000	19,677,100	547,100	2.86	19,677,100
TOTAL REVENUES	123,897,061	107,547,513	112,393,588	4,846,075	4.51	111,630,013
TOTAL AVAILABLE	161,082,136	154,912,007	159,758,082	4,846,075	3.13	158,994,507
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	110,927,131	106,284,527	111,031,588	4,747,061	4.47	110,268,013
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Mandatory	0	1,262,986	1,362,000	99,014	7.84	
Non Mandatory	2,790,511	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	2,790,511	1,262,986	1,362,000	99,014	7.84	1,362,000
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	113,717,642	107,547,513	112,393,588	4,846,075	4.51	111,630,013
EDUCATIONAL AND GENERAL ENDING BALANCE	47,364,494	47,364,494	47,364,494	0	0.00	47,364,494
<u>Educational and General Expenditures by Function</u>						
Instruction	31,180,079	33,247,101	35,839,891	2,592,790	7.80	
Research	775,469	609,212	635,172	25,960	4.26	
Public Service	5,082,954	5,296,402	5,740,360	443,958	8.38	
Academic Support	9,533,834	9,053,253	9,604,988	551,735	6.09	
Student Services	11,358,258	10,663,823	11,037,577	373,754	3.50	
Institutional Support	18,568,609	20,700,545	20,870,080	169,535	0.82	
Operation & Maintenance of Physical Plant	10,390,098	6,607,270	6,739,415	132,145	2.00	
Scholarships and Fellowships	24,037,830	20,106,921	20,564,105	457,184	2.27	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	110,927,131	106,284,527	111,031,588	4,747,061	4.47	110,268,013

AUBURN UNIVERSITY AT MONTGOMERY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	47,599,690	50,833,132	52,358,126	1,524,994	3.00	
Employee Benefits	14,170,499	14,043,351	14,464,652	421,301	3.00	
Supplies and Expenses	24,121,991	20,130,123	22,444,705	2,314,582	11.50	
Equipment and Other Capital Assets	1,158,026	1,171,000	1,200,000	29,000	2.48	
Scholarships and Fellowships	23,876,925	20,106,921	20,564,105	457,184	2.27	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	110,927,131	106,284,527	111,031,588	4,747,061	4.47	110,268,013
<u>Auxiliary Enterprises</u>						
Auxiliary Beginning Balance	2,915,256	5,228,017	5,228,017	0	0.00	5,228,017
<u>AUXILIARY ENTERPRISES</u>						
Sales and Services	10,091,890	12,465,343	13,088,610	623,267	5.00	
TOTAL AUXILIARY ENTERPRISES REVENUES	10,091,890	12,465,343	13,088,610	623,267	5.00	13,088,610
TOTAL AVAILABLE AUXILIARY	13,007,146	17,693,360	18,316,627	623,267	3.52	18,316,627
<u>Auxiliary Expenditures</u>						
Salaries and Wages	1,375,381	1,145,870	1,180,246	34,376	3.00	
Employee Benefits	308,656	252,236	259,803	7,567	3.00	
Supplies and Expenses	4,039,556	6,566,247	7,098,561	532,314	8.11	
Equipment and Other Capital Assets	73,695	0	0	0	.....
TOTAL AUXILIARY ENTERPRISES EXPENDITURES	5,797,288	7,964,353	8,538,610	574,257	7.21	8,538,610
<u>AUXILIARY ENTERPRISES TRANSFERS (NET)</u>						
Mandatory	1	4,500,990	4,550,000	49,010	1.09	
Non-Mandatory	1,981,840	0	0	0	.....
TOTAL AUXILIARY TRANSFERS	1,981,841	4,500,990	4,550,000	49,010	1.09	4,550,000
TOTAL AUXILIARY EXPENDITURES AND TRANSFERS	7,779,129	12,465,343	13,088,610	623,267	5.00	13,088,610
TOTAL AUXILIARY ENDING BALANCE	5,228,017	5,228,017	5,228,017	0	0.00	5,228,017
<u>PERSONNEL</u>						
Educational and General	761.17	756.75	742.31	(14.44)	(1.91)	
Auxiliary Enterprises	36.70	29.83	30.74	0.91	3.05	
TOTAL PERSONNEL	797.87	786.58	773.05	(13.53)	(1.72)	

AUBURN UNIVERSITY AT MONTGOMERY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>UNRESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	30,711,700	39,467,528	39,467,528	0	0.00	
<u>REVENUES</u>						
Education Trust Fund - Operations & Maintenance	31,407,751	32,997,941	35,637,776	2,639,835	8.00	
Education Trust Fund - Supplemental Appropriation	5,250,000	0	0	0	.....
Education Trust Fund - Senior Resource Center	114,915	114,915	114,915	0	0.00	
ETF Advancement & Technology Fund	5,770,804	0	0	0	.....
Tuition and Fees	59,194,377	55,304,657	56,963,797	1,659,140	3.00	
Other Sources - Miscellaneous	4,141,422	2,680,000	2,733,600	53,600	2.00	
TOTAL REVENUES	105,879,269	91,097,513	95,450,088	4,352,575	4.78	
TOTAL AVAILABLE	136,590,969	130,565,041	134,917,616	4,352,575	3.33	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	94,350,737	89,834,527	94,088,088	4,253,561	4.73	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Mandatory	0	1,262,986	1,362,000	99,014	7.84	
Non-Mandatory	2,772,704	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	2,772,704	1,262,986	1,362,000	99,014	7.84	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	97,123,441	91,097,513	95,450,088	4,352,575	4.78	
EDUCATIONAL AND GENERAL ENDING BALANCE	39,467,528	39,467,528	39,467,528	0	0.00	
<u>Educational and General Expenditures by Function</u>						
Instruction	30,753,138	32,823,415	35,407,732	2,584,317	7.87	
Research	314,791	152,047	168,863	16,816	11.06	
Public Service	620,213	867,689	947,169	79,480	9.16	
Academic Support	9,417,731	8,938,035	9,488,618	550,583	6.16	
Student Services	11,143,970	10,451,169	10,822,796	371,627	3.56	
Institutional Support	18,554,357	20,686,402	20,855,795	169,393	0.82	
Operation & Maintenance of Physical Plant	10,390,098	6,607,270	6,739,415	132,145	2.00	
Scholarships and Fellowships	13,156,439	9,308,500	9,657,700	349,200	3.75	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	94,350,737	89,834,527	94,088,088	4,253,561	4.73	

AUBURN UNIVERSITY AT MONTGOMERY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	44,315,648	48,478,672	49,933,032	1,454,360	3.00	
Employee Benefits	13,361,093	13,367,621	13,768,650	401,029	3.00	
Supplies and Expenses	22,520,436	17,508,734	19,528,706	2,019,972	11.54	
Equipment and Other Capital Assets	1,158,026	1,171,000	1,200,000	29,000	2.48	
Scholarships and Fellowships	12,995,534	9,308,500	9,657,700	349,200	3.75	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	94,350,737	89,834,527	94,088,088	4,253,561	4.73	
<u>PERSONNEL</u>						
Educational and General-Unrestricted	680.12	701.91	688.54	(13.37)	(1.90)	
Auxiliary Enterprises	36.70	29.83	30.74	0.91	3.05	
TOTAL PERSONNEL	716.82	731.74	719.28	(12.46)	(1.70)	
<u>RESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	6,473,375	7,896,966	7,896,966	0	0.00	
<u>REVENUES</u>						
Other State Funds	3,780,991	0	0	0	.....
Federal Funds	1,571,259	0	0	0	.....
Other Sources - Miscellaneous	12,665,542	16,450,000	16,943,500	493,500	3.00	
TOTAL REVENUES	18,017,792	16,450,000	16,943,500	493,500	3.00	
TOTAL AVAILABLE	24,491,167	24,346,966	24,840,466	493,500	2.03	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	16,576,394	16,450,000	16,943,500	493,500	3.00	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Non-Mandatory	17,807	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	17,807	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	16,594,201	16,450,000	16,943,500	493,500	3.00	
EDUCATIONAL AND GENERAL ENDING BALANCE	7,896,966	7,896,966	7,896,966	0	0.00	
<u>Educational and General Expenditures by Function</u>						
Instruction	426,941	423,686	432,159	8,473	2.00	
Research	460,678	457,165	466,309	9,144	2.00	
Public Service	4,462,741	4,428,713	4,793,191	364,478	8.23	
Academic Support	116,103	115,218	116,370	1,152	1.00	
Student Services	214,288	212,654	214,781	2,127	1.00	

AUBURN UNIVERSITY AT MONTGOMERY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Institutional Support	14,252	14,143	14,285	142	1.00	
Scholarships and Fellowships	10,881,391	10,798,421	10,906,405	107,984	1.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	16,576,394	16,450,000	16,943,500	493,500	3.00	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	3,284,042	2,354,460	2,425,094	70,634	3.00	
Employee Benefits	809,406	675,730	696,002	20,272	3.00	
Supplies and Expenses	1,601,555	2,621,389	2,915,999	294,610	11.24	
Scholarships and Fellowships	10,881,391	10,798,421	10,906,405	107,984	1.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	16,576,394	16,450,000	16,943,500	493,500	3.00	
<u>PERSONNEL</u>						
Educational and General-Restricted	81.05	54.84	53.77	(1.07)	(1.95)	

JACKSONVILLE STATE UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>COMBINED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	0	28,589,299	29,299,962	710,663	2.49	29,299,962
<u>REVENUES</u>						
Education Trust Fund - Operations and Maintenance	50,928,224	54,758,222	61,081,376	6,323,154	11.55	58,363,407
Education Trust Fund - Economic Development Initiative (Formerly Alabama Scenic River Trail)	225,000	250,000	250,000	0	0.00	250,000
Education Trust Fund - Center for Applied Forensics	500,000	500,000	500,000	0	0.00	500,000
Education Trust Fund - Little River Canyon	450,000	450,000	450,000	0	0.00	450,000
Education Trust Fund - Center for Manufacturing Support	700,000	700,000	700,000	0	0.00	700,000
Education Trust Fund - Center for Law Enforcement Best Practices	475,000	475,000	475,000	0	0.00	475,000
Education Trust Fund - Supplemental Appropriation	12,700,000	0	0	0	.....	0
Education Trust Fund - Sweet Trails Alabama	0	200,000	200,000	0	0.00	200,000
Education Trust Fund - Correctional Professional Training	150,000	150,000	150,000	0	0.00	150,000
ETF Advancement & Technology Fund	11,056,636	0	0	0	.....	0
State Department of Education - In-Service Center	279,528	279,528	279,528	0	0.00	*
Other State Funds	3,928,436	3,928,436	3,928,436	0	0.00	3,928,436
Federal Funds	76,895,036	76,895,036	76,895,036	0	0.00	76,895,036
Local Funds	2,252,647	2,252,647	2,252,647	0	0.00	2,252,647
Tuition and Fees	102,311,000	101,698,428	106,783,349	5,084,921	5.00	106,783,349
Other Sources: Athletics Revenues	10,619,000	7,396,889	7,766,733	369,844	5.00	7,766,733
Other Sources: Investment Income	1,703,090	2,000,000	2,100,000	100,000	5.00	2,100,000
Other Sources: Miscellaneous	3,631,382	3,081,944	3,236,041	154,097	5.00	3,236,041
TOTAL REVENUES	278,804,979	255,016,130	267,048,146	12,032,016	4.72	264,050,649
TOTAL AVAILABLE	278,804,979	283,605,429	296,348,108	12,742,679	4.49	293,350,611
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	248,050,680	245,801,421	253,985,220	8,183,799	3.33	250,987,723
EDUCATIONAL AND GENERAL TRANSFERS (NET)						
Mandatory	2,165,000	8,504,046	12,352,263	3,848,217	45.25	
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	2,165,000	8,504,046	12,352,263	3,848,217	45.25	12,352,263
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	250,215,680	254,305,467	266,337,483	12,032,016	4.73	263,339,986
EDUCATIONAL AND GENERAL ENDING BALANCE	28,589,299	29,299,962	30,010,625	710,663	2.43	30,010,625

* Funding will be through the State Department of Education.

Educational and General Expenditures by Function

Instruction	50,453,042	50,738,135	53,090,352	2,352,217	4.64
Research	560,192	560,371	565,280	4,909	0.88
Public Service	5,524,116	5,531,822	5,742,857	211,035	3.81

JACKSONVILLE STATE UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Academic Support	9,983,358	10,000,874	10,480,550	479,676	4.80	
Student Services	35,402,932	35,466,878	37,218,025	1,751,147	4.94	
Institutional Support	25,680,000	25,726,973	27,013,322	1,286,349	5.00	
Operation & Maintenance of Physical Plant	11,056,856	9,971,184	10,469,650	498,466	5.00	
Scholarships and Fellowships	109,390,184	107,805,184	109,405,184	1,600,000	1.48	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	248,050,680	245,801,421	253,985,220	8,183,799	3.33	250,987,723
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	68,413,839	70,705,279	74,092,000	3,386,721	4.79	
Employee Benefits	26,419,254	27,310,370	28,627,428	1,317,058	4.82	
Supplies and Expenses	32,404,384	29,643,241	31,024,795	1,381,554	4.66	
Equipment and Other Capital Assets	11,423,019	10,337,347	10,835,813	498,466	4.82	
Scholarships and Fellowships	109,390,184	107,805,184	109,405,184	1,600,000	1.48	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	248,050,680	245,801,421	253,985,220	8,183,799	3.33	250,987,723
<u>Auxiliary Enterprises</u>						
Auxiliary Beginning Balance	0	0	0	0	.....	0
<u>AUXILIARY REVENUES</u>						
Sales and Services	22,976,000	24,826,664	26,067,998	1,241,334	5.00	
TOTAL AUXILIARY REVENUES	22,976,000	24,826,664	26,067,998	1,241,334	5.00	26,067,998
TOTAL AVAILABLE AUXILIARY	22,976,000	24,826,664	26,067,998	1,241,334	5.00	26,067,998
<u>Auxiliary Expenditures</u>						
Salaries and Wages	1,975,772	2,116,328	2,222,144	105,816	5.00	
Employee Benefits	589,254	631,173	662,732	31,559	5.00	
Supplies and Expenses	16,575,889	17,755,090	18,642,845	887,755	5.00	
Equipment and Other Capital Assets	386,085	413,551	434,229	20,678	5.00	
TOTAL AUXILIARY ENTERPRISES EXPENDITURES	19,527,000	20,916,142	21,961,950	1,045,808	5.00	21,961,950
<u>AUXILIARY ENTERPRISES TRANSFERS (NET)</u>						
Mandatory	3,449,000	3,910,522	4,106,048	195,526	5.00	
TOTAL AUXILIARY TRANSFERS	3,449,000	3,910,522	4,106,048	195,526	5.00	4,106,048
TOTAL AUXILIARY EXPENDITURES AND TRANSFERS	22,976,000	24,826,664	26,067,998	1,241,334	5.00	26,067,998
TOTAL AUXILIARY ENDING BALANCE	0	0	0	0	.....	0
<u>PERSONNEL</u>						
Educational and General	1,316.00	1,316.00	1,316.00	0.00	0.00	
Auxiliary Enterprises	47.00	47.00	47.00	0.00	0.00	
TOTAL PERSONNEL	1,363.00	1,363.00	1,363.00	0.00	0.00	

JACKSONVILLE STATE UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>UNRESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	0	27,878,636	27,878,636	0	0.00	
<u>REVENUES</u>						
Education Trust Fund - Operations and Maintenance	50,928,224	54,758,222	61,081,376	6,323,154	11.55	
Education Trust Fund - Economic Development Initiative (Formerly Alabama Scenic River Trail)	225,000	250,000	250,000	0	0.00	
Education Trust Fund - Center for Applied Forensics	500,000	500,000	500,000	0	0.00	
Education Trust Fund - Little River Canyon	450,000	450,000	450,000	0	0.00	
Education Trust Fund - Center for Manufacturing Support	700,000	700,000	700,000	0	0.00	
Education Trust Fund - Center for Law Enforcement Best Practices	475,000	475,000	475,000	0	0.00	
Education Trust Fund - Supplemental Appropriation	12,700,000	0	0	0	.....
Education Trust Fund - Sweet Trails Alabama	0	200,000	200,000	0	0.00	
Education Trust Fund - Correctional Professional Training	150,000	150,000	150,000	0	0.00	
ETF Advancement & Technology Fund	11,056,636	0	0	0	.....
State Department of Education - In-Service Center	279,528	279,528	279,528	0	0.00	
Tuition and Fees	102,311,000	101,698,428	106,783,349	5,084,921	5.00	
Other Sources - Athletics Revenues	10,619,000	7,396,889	7,766,733	369,844	5.00	
Other Sources - Investment Income	1,703,090	2,000,000	2,100,000	100,000	5.00	
Other Sources - Miscellaneous	3,631,382	3,081,944	3,236,041	154,097	5.00	
TOTAL REVENUES	195,728,860	171,940,011	183,972,027	12,032,016	7.00	
TOTAL AVAILABLE	195,728,860	199,818,647	211,850,663	12,032,016	6.02	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	165,685,224	163,435,965	171,619,764	8,183,799	5.01	
EDUCATIONAL AND GENERAL TRANSFERS (NET)						
Mandatory	2,165,000	8,504,046	12,352,263	3,848,217	45.25	
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	2,165,000	8,504,046	12,352,263	3,848,217	45.25	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	167,850,224	171,940,011	183,972,027	12,032,016	7.00	
EDUCATIONAL AND GENERAL ENDING BALANCE	27,878,636	27,878,636	27,878,636	0	0.00	
<u>Educational and General Expenditures by Function</u>						
Instruction	46,519,224	46,804,317	49,156,534	2,352,217	5.03	
Research	98,000	98,179	103,088	4,909	5.00	
Public Service	4,213,000	4,220,706	4,431,741	211,035	5.00	
Academic Support	9,576,000	9,593,516	10,073,192	479,676	5.00	
Student Services	34,959,000	35,022,946	36,774,093	1,751,147	5.00	
Institutional Support	25,680,000	25,726,973	27,013,322	1,286,349	5.00	
Operation & Maintenance of Physical Plant	11,055,000	9,969,328	10,467,794	498,466	5.00	
Scholarships and Fellowships	33,585,000	32,000,000	33,600,000	1,600,000	5.00	

JACKSONVILLE STATE UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	165,685,224	163,435,965	171,619,764	8,183,799	5.01	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	65,442,960	67,734,400	71,121,121	3,386,721	5.00	
Employee Benefits	25,450,040	26,341,156	27,658,214	1,317,058	5.00	
Supplies and Expenses	30,152,224	27,391,081	28,772,635	1,381,554	5.04	
Equipment and Other Capital Assets	11,055,000	9,969,328	10,467,794	498,466	5.00	
Scholarships and Fellowships	33,585,000	32,000,000	33,600,000	1,600,000	5.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	165,685,224	163,435,965	171,619,764	8,183,799	5.01	
<u>PERSONNEL</u>						
Educational and General	1,256.00	1,256.00	1,256.00	0.00	0.00	
Auxiliary Enterprises	47.00	47.00	47.00	0.00	0.00	
TOTAL PERSONNEL	1,303.00	1,303.00	1,303.00	0.00	0.00	
<u>RESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	0	710,663	1,421,326	710,663	100.00	
<u>REVENUES</u>						
Other State Funds	3,928,436	3,928,436	3,928,436	0	0.00	
Federal Funds	76,895,036	76,895,036	76,895,036	0	0.00	
Local Funds	2,252,647	2,252,647	2,252,647	0	0.00	
TOTAL REVENUES	83,076,119	83,076,119	83,076,119	0	0.00	
TOTAL AVAILABLE	83,076,119	83,786,782	84,497,445	710,663	0.85	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	82,365,456	82,365,456	82,365,456	0	0.00	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	82,365,456	82,365,456	82,365,456	0	0.00	
EDUCATIONAL AND GENERAL ENDING BALANCE	710,663	1,421,326	2,131,989	710,663	50.00	
<u>Educational and General Expenditures by Function</u>						
Instruction	3,933,818	3,933,818	3,933,818	0	0.00	
Research	462,192	462,192	462,192	0	0.00	
Public Service	1,311,116	1,311,116	1,311,116	0	0.00	
Academic Support	407,358	407,358	407,358	0	0.00	
Student Services	443,932	443,932	443,932	0	0.00	
Operation and Maintenance of Physical Plant	1,856	1,856	1,856	0	0.00	
Scholarships and Fellowships	75,805,184	75,805,184	75,805,184	0	0.00	
TOTAL EDUCATIONAL AND GENERAL						

JACKSONVILLE STATE UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
EXPENDITURES BY FUNCTION	82,365,456	82,365,456	82,365,456	0	0.00	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	2,970,879	2,970,879	2,970,879	0	0.00	
Employee Benefits	969,214	969,214	969,214	0	0.00	
Supplies and Expenses	2,252,160	2,252,160	2,252,160	0	0.00	
Equipment and Other Capital Assets	368,019	368,019	368,019	0	0.00	
Scholarships and Fellowships	75,805,184	75,805,184	75,805,184	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	82,365,456	82,365,456	82,365,456	0	0.00	
<u>PERSONNEL</u>						
Educational and General-Restricted	60.00	60.00	60.00	0.00	0.00	
TOTAL PERSONNEL	60.00	60.00	60.00	0.00	0.00	

UNIVERSITY OF MONTEVALLO

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>COMBINED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	5,754,413	3,392,933	3,392,933	0	0.00	3,392,933
<u>REVENUES</u>						
Education Trust Fund - Operations & Maintenance	27,193,970	29,030,750	31,933,825	2,903,075	10.00	31,068,738
Education Trust Fund - Supplemental Appropriation	9,250,000	0	0	0	.....	0
Education Trust Fund - Books & Materials for Disadvantaged Students	50,000	50,000	50,000	0	0.00	50,000
Education Trust Fund - Rural Teacher Recruitment	350,000	350,000	350,000	0	0.00	350,000
Education Trust Fund - Allied Health	1,250,000	1,250,000	1,250,000	0	0.00	1,250,000
Education Trust Fund - Mental & Physical Health Initiative	0	50,000	50,000	0	0.00	50,000
State Department of Education - In-Service Center	291,391	291,391	291,391	0	0.00	*
Other State Funds	9,158,040	6,376,049	6,376,049	0	0.00	6,376,049
Federal Funds	7,019,901	5,858,263	1,890,086	(3,968,177)	(67.74)	1,890,086
Local Funds	23,605	41,000	41,000	0	0.00	41,000
Tuition and Fees	37,453,400	41,665,408	41,665,408	0	0.00	41,665,408
All Other Sources - Miscellaneous	2,556,295	3,952,230	3,952,230	0	0.00	3,952,230
ETF Advancement & Technology Fund	2,986,909	0	0	0	.....	0
TOTAL REVENUES	97,583,511	88,915,091	87,849,989	(1,065,102)	(1.20)	86,693,511
TOTAL AVAILABLE	103,337,924	92,308,024	91,242,922	(1,065,102)	(1.15)	90,086,444
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	100,072,097	93,365,933	92,128,901	(1,237,032)	(1.32)	90,972,423
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Mandatory	0	0	0	0	.....
Non-Mandatory	(127,106)	(4,450,842)	(4,278,912)	171,930	(3.86)	
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	(127,106)	(4,450,842)	(4,278,912)	171,930	(3.86)	(4,278,912)
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	99,944,991	88,915,091	87,849,989	(1,065,102)	(1.20)	86,693,511
EDUCATIONAL AND GENERAL ENDING BALANCE	3,392,933	3,392,933	3,392,933	0	0.00	3,392,933

* Funding will be through the State Department of Education.

Educational and General Expenditures by Function

Instruction	34,849,822	32,529,052	29,327,742	(3,201,310)	(9.84)
Research	45,547	42,000	45,000	3,000	7.14

UNIVERSITY OF MONTEVALLO

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Public Service	699,571	748,200	748,200	0	0.00	
Academic Support	8,736,572	9,370,166	9,685,755	315,589	3.37	
Student Services	15,834,000	14,506,189	14,938,712	432,523	2.98	
Institutional Support	11,462,863	10,758,729	11,121,085	362,356	3.37	
Operation & Maintenance of Physical Plant	10,973,621	9,685,159	10,011,357	326,198	3.37	
Scholarships and Fellowships	17,470,101	15,726,438	16,251,050	524,612	3.34	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	100,072,097	93,365,933	92,128,901	(1,237,032)	(1.32)	90,972,423
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	38,144,719	39,349,072	39,401,330	52,258	0.13	
Employee Benefits	14,184,468	14,186,378	14,278,251	91,873	0.65	
Supplies and Expenses	26,637,450	21,476,033	19,486,131	(1,989,902)	(9.27)	
Fuel and Metered Utilities	2,050,459	2,080,847	2,150,981	70,134	3.37	
Equipment and Other Capital Assets	1,584,900	547,165	561,158	13,993	2.56	
Scholarships and Fellowships	17,470,101	15,726,438	16,251,050	524,612	3.34	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	100,072,097	93,365,933	92,128,901	(1,237,032)	(1.32)	90,972,423
<u>Auxiliary Enterprises</u>						
Auxiliary Beginning Balance	10,513,061	5,937,674	5,937,674	0	0.00	5,937,674
<u>AUXILIARY ENTERPRISES</u>						
Sales and Services	11,103,371	12,494,849	12,494,849	0	0.00	
TOTAL AUXILIARY ENTERPRISES REVENUES	11,103,371	12,494,849	12,494,849	0	0.00	12,494,849
TOTAL AVAILABLE AUXILIARY	21,616,432	18,432,523	18,432,523	0	0.00	18,432,523
<u>Auxiliary Expenditures</u>						
Salaries and Wages	488,087	356,348	368,350	12,002	3.37	
Employee Benefits	102,712	54,069	55,890	1,821	3.37	
Supplies and Expenses	5,347,698	4,694,365	4,852,472	158,107	3.37	
Equipment and Other Capital Assets	84,854	0	0	0	.....
TOTAL AUXILIARY ENTERPRISES EXPENDITURES	6,023,351	5,104,782	5,276,712	171,930	3.37	5,276,712
<u>AUXILIARY ENTERPRISES TRANSFERS (NET)</u>						
Mandatory	2,770,103	2,939,225	2,945,084	5,859	0.20	
Non-Mandatory	6,885,304	4,450,842	4,273,053	(177,789)	(3.99)	
TOTAL AUXILIARY TRANSFERS	9,655,407	7,390,067	7,218,137	(171,930)	(2.33)	7,218,137

UNIVERSITY OF MONTEVALLO

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
TOTAL AUXILIARY EXPENDITURES AND TRANSFERS	15,678,758	12,494,849	12,494,849	0	0.00	12,494,849
TOTAL AUXILIARY ENDING BALANCE	5,937,674	5,937,674	5,937,674	0	0.00	5,937,674
<u>PERSONNEL</u>						
Educational and General	649.02	649.37	649.03	(0.34)	(0.05)	
Auxiliary Enterprises	26.77	17.18	17.62	0.44	2.56	
TOTAL PERSONNEL	675.79	666.55	666.65	0.10	0.02	
<u>UNRESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	2,245,393	31,883	31,883	0	0.00	
<u>REVENUES</u>						
Education Trust Fund - Operations & Maintenance	27,193,970	29,030,750	31,933,825	2,903,075	10.00	
Education Trust Fund - Supplemental Appropriation	9,250,000	0	0	0	.....
Education Trust Fund - Books & Materials for Disadvantaged Students	50,000	50,000	50,000	0	0.00	
Education Trust Fund - Allied Health	1,250,000	1,250,000	1,250,000	0	0.00	
Education Trust Fund - Rural Teacher Recruitment	350,000	350,000	350,000	0	0	
State Department of Education - In-Service Center	291,391	291,391	291,391	0	0.00	
Education Trust Fund - Mental & Physical Health Initiative	0	50,000	50,000	0	0.00	
Tuition and Fees	37,453,400	41,665,408	41,665,408	0	0.00	
Other Sources: Miscellaneous	2,371,839	3,952,230	3,952,230	0	0.00	
ETF Advancement and Technology Fund	2,986,909	0	0	0	.....
TOTAL REVENUES	81,197,509	76,639,779	79,542,854	2,903,075	3.79	
TOTAL AVAILABLE	83,442,902	76,671,662	79,574,737	2,903,075	3.79	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	83,449,540	81,090,621	83,821,766	2,731,145	3.37	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Mandatory	88,585	0	0	0	.....
Non-Mandatory	(127,106)	(4,450,842)	(4,278,912)	171,930	(3.86)	
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	(38,521)	(4,450,842)	(4,278,912)	171,930	(3.86)	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	83,411,019	76,639,779	79,542,854	2,903,075	3.79	
EDUCATIONAL AND GENERAL ENDING BALANCE	31,883	31,883	31,883	0	0.00	

UNIVERSITY OF MONTEVALLO

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>Educational and General Expenditures by Function</u>						
Instruction	21,106,836	22,769,111	23,535,978	766,867	3.37	
Research	45,547	42,000	45,000	3,000	7.14	
Academic Support	8,736,572	9,370,166	9,685,755	315,589	3.37	
Student Services	14,177,406	12,842,089	13,274,612	432,523	3.37	
Institutional Support	11,461,451	10,758,729	11,121,085	362,356	3.37	
Operation & Maintenance of Physical Plant	10,973,621	9,685,159	10,011,357	326,198	3.37	
Scholarships and Fellowships	16,948,107	15,623,367	16,147,979	524,612	3.36	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	83,449,540	81,090,621	83,821,766	2,731,145	3.37	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	33,694,042	34,974,955	36,153,764	1,178,809	3.37	
Employee Benefits	12,892,477	12,833,288	13,265,826	432,538	3.37	
Supplies and Expenses	16,305,681	15,163,000	15,674,059	511,059	3.37	
Equipment and Other Capital Assets	1,558,774	415,164	429,157	13,993	3.37	
Fuel and Metered Utilities	2,050,459	2,080,847	2,150,981	70,134	3.37	
Scholarships and Fellowships	16,948,107	15,623,367	16,147,979	524,612	3.36	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	83,449,540	81,090,621	83,821,766	2,731,145	3.37	
<u>PERSONNEL</u>						
Educational and General	571.45	572.48	581.39	8.91	1.56	
Auxiliary Enterprises	26.77	17.18	17.62	0.44	2.56	
TOTAL PERSONNEL	598.22	589.66	599.01	9.35	1.59	
<u>RESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	3,509,020	3,361,050	(2,377,350)	(5,738,400)	(170.73)	
<u>REVENUES</u>						
Other State Funds	9,158,040	637,649	6,376,049	5,738,400	899.93	
Federal Funds	7,019,901	5,858,263	1,890,086	(3,968,177)	(67.74)	
Local Funds	23,605	41,000	41,000	0	0.00	
Other Sources - Miscellaneous	184,456	0	0	0	.....
TOTAL REVENUES	16,386,002	6,536,912	8,307,135	1,770,223	27.08	
TOTAL AVAILABLE	19,895,022	9,897,962	5,929,785	(3,968,177)	(40.09)	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	16,622,557	12,275,312	8,307,135	(3,968,177)	(32.33)	

UNIVERSITY OF MONTEVALLO

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Mandatory	(88,585)	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	(88,585)	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	16,533,972	12,275,312	8,307,135	(3,968,177)	(32.33)	
EDUCATIONAL AND GENERAL ENDING BALANCE	3,361,050	(2,377,350)	(2,377,350)	0	0.00	
<u>Educational and General Expenditures by Function</u>						
Instruction	13,742,986	9,759,941	5,791,764	(3,968,177)	(40.66)	
Public Service	699,571	748,200	748,200	0	0.00	
Student Services	1,656,594	1,664,100	1,664,100	0	0.00	
Institutional Support	1,412	0	0	0	.....
Scholarships and Fellowships	521,994	103,071	103,071	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	16,622,557	12,275,312	8,307,135	(3,968,177)	(32.33)	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	4,450,677	4,374,117	3,247,566	(1,126,551)	(25.75)	
Employee Benefits	1,291,991	1,353,090	1,012,425	(340,665)	(25.18)	
Supplies and Expenses	10,331,769	6,313,033	3,812,072	(2,500,961)	(39.62)	
Equipment and Other Capital Assets	26,126	132,001	132,001	0	0.00	
Scholarships and Fellowships	521,994	103,071	103,071	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	16,622,557	12,275,312	8,307,135	(3,968,177)	(32.33)	
<u>PERSONNEL</u>						
Educational and General	77.57	76.89	61.64	(15.25)	(19.83)	

UNIVERSITY OF NORTH ALABAMA

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>COMBINED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	580,119	457,529	(5,986,364)	(6,443,893)	(1,408.41)	(5,986,364)
<u>REVENUES</u>						
Education Trust Fund - Operations & Maintenance	46,605,509	50,939,628	63,625,000	12,685,372	24.90	57,465,778
Education Trust Fund - Workforce Development Initiative	2,250,000	0	0	0	.....	0
Education Trust Fund - North Alabama Trails and Recreation	0	150,000	150,000	0	0.00	150,000
Education Trust Fund - Hydroelectric Workforce Development Center or Equipment	0	2,250,000	2,250,000	0	0.00	0
Education Trust Fund - Supplemental Appropriation	14,000,000	0	0	0	.....	0
ETF Advancement & Technology	10,629,307	0	0	0	.....	0
State Department of Education - In-Service Center	258,283	258,283	258,283	0	0.00	*
Other State Funds	1,387,191	3,306,251	3,481,251	175,000	5.29	3,481,251
Federal Funds	14,649,582	852,128	803,128	(49,000)	(5.75)	803,128
Local Funds	103,794	0	0	0	.....	0
Tuition and Fees	97,061,500	97,173,960	98,000,000	826,040	0.85	98,000,000
All Other Sources - Athletic Revenues	4,064,508	3,073,000	3,075,000	2,000	0.07	3,075,000
All Other Sources - Investment Income	4,420,215	2,000,000	2,000,000	0	0.00	2,000,000
All Other Sources - Miscellaneous	1,606,328	1,841,500	1,500,000	(341,500)	(18.54)	1,500,000
USA COM PSCA Funds	1,578,362	10,251,670	20,000,000	9,748,330	95.09	20,000,000
TOTAL REVENUES	198,614,579	172,096,420	195,142,662	23,046,242	13.39	186,475,157
TOTAL AVAILABLE	199,194,698	172,553,949	189,156,298	16,602,349	9.62	180,488,793
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	163,835,712	169,360,313	185,746,346	16,386,033	9.68	177,078,841
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Mandatory	4,450,000	6,950,000	6,950,000	0	0.00	
Non-Mandatory	30,451,457	2,230,000	2,230,000	0	0.00	
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	34,901,457	9,180,000	9,180,000	0	0.00	9,180,000
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	198,737,169	178,540,313	194,926,346	16,386,033	9.18	186,258,841
EDUCATIONAL AND GENERAL ENDING BALANCE	457,529	(5,986,364)	(5,770,048)	216,316	(3.61)	(5,770,048)

* Funding will be through the State Department of Education.

Educational and General Expenditures by Function

Instruction	56,596,656	60,880,516	63,700,000	2,819,484	4.63	
Research	151,610	699,787	699,467	(320)	(0.05)	
Public Service	6,259,023	3,827,575	3,914,912	87,337	2.28	

UNIVERSITY OF NORTH ALABAMA

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Academic Support	6,978,919	7,396,088	7,600,000	203,912	2.76	
Student Services	17,528,734	16,428,685	16,800,000	371,315	2.26	
Institutional Support	18,114,962	30,563,644	40,800,000	10,236,356	33.49	
Operation & Maintenance of Physical Plant	9,148,873	10,486,976	10,800,000	313,024	2.98	
Scholarships and Fellowships	49,056,935	39,077,042	41,431,967	2,354,925	6.03	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	163,835,712	169,360,313	185,746,346	16,386,033	9.68	177,078,841
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	67,328,246	70,296,105	72,554,366	2,258,261	3.21	
Employee Benefits	21,705,024	24,690,990	25,849,228	1,158,238	4.69	
Supplies and Expenses	20,156,228	18,421,904	19,339,747	917,843	4.98	
Equipment and Other Capital Assets	2,955,233	13,819,272	23,803,005	9,983,733	72.24	
Fuel and Metered Utilities	2,800,607	3,055,000	3,200,000	145,000	4.75	
Scholarships and Fellowships	48,890,374	39,077,042	41,000,000	1,922,958	4.92	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	163,835,712	169,360,313	185,746,346	16,386,033	9.68	177,078,841
<u>Auxiliary Enterprises</u>						
Auxiliary Beginning Balance	21,421,371	24,315,272	26,597,067	2,281,795	9.38	26,597,067
<u>AUXILIARY REVENUES</u>						
Sales and Services	27,338,280	25,116,901	25,440,000	323,099	1.29	
TOTAL AUXILIARY ENTERPRISES REVENUES	27,338,280	25,116,901	25,440,000	323,099	1.29	25,440,000
TOTAL AVAILABLE AUXILIARY	48,759,651	49,432,173	52,037,067	2,604,894	5.27	52,037,067
<u>Auxiliary Expenditures</u>						
Salaries and Wages	3,627,263	3,818,587	3,922,276	103,689	2.72	
Employee Benefits	970,998	1,059,491	1,215,000	155,509	14.68	
Supplies and Expenses	14,995,181	15,082,028	14,593,160	(488,868)	(3.24)	
Equipment and Other Capital Assets	2,058,912	0	0	0	.....
TOTAL AUXILIARY ENTERPRISES EXPENDITURES	21,652,354	19,960,106	19,730,436	(229,670)	(1.15)	19,730,436
<u>AUXILIARY ENTERPRISES TRANSFERS (NET)</u>						
Mandatory	2,944,215	2,875,001	2,875,001	0	0.00	
Non-Mandatory	(152,190)	0	0	0	.....
TOTAL AUXILIARY TRANSFERS	2,792,025	2,875,001	2,875,001	0	0.00	2,875,001
TOTAL AUXILIARY EXPENDITURES AND TRANSFERS	24,444,379	22,835,107	22,605,437	(229,670)	(1.01)	22,605,437

UNIVERSITY OF NORTH ALABAMA

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
TOTAL AUXILIARY ENDING BALANCE	24,315,272	26,597,066	29,431,630	2,834,564	10.66	29,431,630
<u>PERSONNEL</u>						
Educational and General	900.00	912.50	915.50	3.00	0.33	
Auxiliary Enterprises	88.00	88.00	88.00	0.00	0.00	
TOTAL PERSONNEL	988.00	1,000.50	1,003.50	3.00	0.30	
<u>UNRESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	580,119	245,334	(6,250,229)	(6,495,563)	(2,647.64)	
<u>REVENUES</u>						
Education Trust Fund - Operations & Maintenance	46,605,509	50,939,628	63,625,000	12,685,372	24.90	
Education Trust Fund - Hydroelectric Workforce Development Center or Equipment	0	2,250,000	2,250,000	0	0.00	
Education Trust Fund - North Alabama Trails and Recreation	0	150,000	150,000	0	0.00	
Education Trust Fund - Workforce Development Initiative	2,250,000	0	0	0	.....
Education Trust Fund - Supplemental Appropriation	14,000,000	0	0	0	.....
ETF Advancement & Technology Fund	10,629,307	0	0	0	.....
State Department of Education - In-Service Center	258,283	258,283	258,283	0	0.00	
Other State Funds	171,732	0	175,000	175,000	.....
Federal Funds	103,393	49,000	0	(49,000)	(100.00)	
Tuition and Fees	97,061,500	97,173,960	98,000,000	826,040	0.85	
All Other Sources - Athletic Revenues	4,064,508	3,073,000	3,075,000	2,000	0.07	
All Other Sources - Investment Income	2,812,763	2,000,000	2,000,000	0	0.00	
All Other Sources - Miscellaneous	1,598,927	1,841,500	1,500,000	(341,500)	(18.54)	
TOTAL REVENUES	179,555,922	157,735,371	171,033,283	13,297,912	8.43	
TOTAL AVAILABLE	180,136,041	157,980,705	164,783,054	6,802,349	4.31	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	144,989,250	155,050,934	161,636,967	6,586,033	4.25	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Mandatory	4,450,000	6,950,000	6,950,000	0	0.00	
Non-Mandatory	30,451,457	2,230,000	2,230,000	0	0.00	
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	34,901,457	9,180,000	9,180,000	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	179,890,707	164,230,934	170,816,967	6,586,033	4.01	

UNIVERSITY OF NORTH ALABAMA

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
EDUCATIONAL AND GENERAL ENDING BALANCE	245,334	(6,250,229)	(6,033,913)	216,316	(3.46)	
<u>Educational and General Expenditures by Function</u>						
Instruction	56,606,585	60,880,516	63,700,000	2,819,484	4.63	
Research	8,202	5,320	5,000	(320)	(6.02)	
Public Service	496,702	412,663	500,000	87,337	21.16	
Academic Support	6,978,919	7,396,088	7,600,000	203,912	2.76	
Student Services	17,528,734	16,428,685	16,800,000	371,315	2.26	
Institutional Support	18,093,411	20,363,644	20,800,000	436,356	2.14	
Operation & Maintenance of Physical Plant	9,148,873	10,486,976	10,800,000	313,024	2.98	
Scholarships and Fellowships	36,127,824	39,077,042	41,431,967	2,354,925	6.03	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	144,989,250	155,050,934	161,636,967	6,586,033	4.25	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	64,138,484	67,908,706	70,166,967	2,258,261	3.33	
Employee Benefits	20,889,848	23,961,762	25,120,000	1,158,238	4.83	
Supplies and Expenses	18,157,919	17,582,157	18,500,000	917,843	5.22	
Equipment and Other Capital Assets	2,927,274	3,466,267	3,650,000	183,733	5.30	
Fuel and Metered Utilities	2,752,610	3,055,000	3,200,000	145,000	4.75	
Scholarships and Fellowships	36,123,115	39,077,042	41,000,000	1,922,958	4.92	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	144,989,250	155,050,934	161,636,967	6,586,033	4.25	
<u>PERSONNEL</u>						
Educational and General	855.00	867.50	870.50	3.00	0.35	
Auxiliary Enterprises	88.00	88.00	88.00	0.00	0.00	
TOTAL PERSONNEL	943.00	955.50	958.50	3.00	0.31	
<u>RESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	0	212,195	263,865	51,670	24.35	
<u>REVENUES</u>						
Other State Funds	1,215,459	3,306,251	3,306,251	0	0.00	
Federal Funds	14,546,189	803,128	803,128	0	0.00	
Local Funds	103,794	0	0	0	.....
USA COM PSCA Funds	1,578,362	10,251,670	20,000,000	9,748,330	95.09	
Other Sources - Investment Income	1,607,452	0	0	0	.....
Other Sources - Miscellaneous	7,401	0	0	0	.....
TOTAL REVENUES	19,058,657	14,361,049	24,109,379	9,748,330	67.88	
TOTAL AVAILABLE	19,058,657	14,573,244	24,373,244	9,800,000	67.25	

UNIVERSITY OF NORTH ALABAMA

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	18,846,462	14,309,379	24,109,379	9,800,000	68.49	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
TOTAL EDUCATION AND GENERAL TRANSFERS	0	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	18,846,462	14,309,379	24,109,379	9,800,000	68.49	
EDUCATIONAL AND GENERAL ENDING BALANCE	212,195	263,865	263,865	0	0.00	
<u>Educational and General Expenditures by Function</u>						
Instruction	(9,929)	0	0	0	.....
Research	143,408	694,467	694,467	0	0.00	
Public Service	5,762,321	3,414,912	3,414,912	0	0.00	
Institutional Support	21,551	10,200,000	20,000,000	9,800,000	96.08	
Scholarships and Fellowships	12,929,111	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	18,846,462	14,309,379	24,109,379	9,800,000	68.49	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	3,189,762	2,387,399	2,387,399	0	0.00	
Employee Benefits	815,176	729,228	729,228	0	0.00	
Supplies and Expenses	1,998,309	839,747	839,747	0	0.00	
Equipment and Other Capital Assets	27,959	10,353,005	20,153,005	9,800,000	94.66	
Fuel and Metered Utilities	47,997	0	0	0	.....
Scholarships and Fellowships	12,767,259	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	18,846,462	14,309,379	24,109,379	9,800,000	68.49	
<u>PERSONNEL</u>						
Educational and General	45.00	45.00	45.00	0.00	0.00	

UNIVERSITY OF SOUTH ALABAMA

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>COMBINED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	162,698,117	223,070,626	242,882,079	19,811,453	8.88	242,882,079
<u>REVENUES</u>						
Education Trust Fund - Operations and Maintenance	149,874,562	159,458,465	174,904,311	15,445,846	9.69	169,209,511
Education Trust Fund - Appropriation - ALS Clinic	500,000	750,000	750,000	0	0.00	750,000
Education Trust Fund - Rural Hospital Resource Center	0	1,250,000	1,250,000	0		1,250,000
Other Federal Funds - COM NIST Funds	0	59,400,000	0	(59,400,000)	0.00	0
Education Trust Fund - Supplemental Appropriation	23,000,000	0	0	0	.....	0
State Department of Education In-Service Center	368,644	368,644	368,644	0	0.00	*
Other State Funds	12,155,543	12,996,829	14,100,000	1,103,171	8.49	14,100,000
Federal Funds	61,857,043	59,009,818	61,300,000	2,290,182	3.88	61,300,000
Local Funds	33,329,914	17,866,552	19,500,000	1,633,448	9.14	19,500,000
Tuition and Fees	176,532,470	173,605,310	178,813,469	5,208,159	3.00	178,813,469
ETF College of Education	0	0	5,000,000	5,000,000	.....	5,000,000
Other Sources-Miscellaneous	50,316,197	28,257,533	28,400,000	142,467	0.50	28,400,000
ETF Advancement & Technology Fund	13,494,033	0	0	0	.....	0
Federal Funds - Other COVID-19 Appropriations	361,180	1,200,000	0	(1,200,000)	(100.00)	0
USA COM PSCA Funds	27,515,653	13,400,000	0	(13,400,000)	(100.00)	0
TOTAL REVENUES	549,305,239	527,563,151	484,386,424	(43,176,727)	(8.18)	478,322,980
TOTAL AVAILABLE	712,003,356	750,633,777	727,268,503	(23,365,274)	(3.11)	721,205,059
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	421,226,496	483,286,718	434,933,972	(48,352,746)	(10.00)	450,038,126
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Mandatory	18,999,042	18,504,006	18,476,045	(27,961)	(0.15)	
Non-Mandatory	48,707,192	5,960,974	9,808,809	3,847,835	64.55	
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	67,706,234	24,464,980	28,284,854	3,819,874	15.61	28,284,854
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	488,932,730	507,751,698	463,218,826	(44,532,872)	(8.77)	478,322,980
EDUCATIONAL AND GENERAL ENDING BALANCE	223,070,626	242,882,079	264,049,677	21,167,598	8.72	242,882,079

* Funding will be through the State Department of Education.

Educational and General Expenditures by Function

Instruction	132,699,653	158,897,421	147,335,107	(11,562,314)	(7.28)
Research	50,028,470	61,760,895	35,836,928	(25,923,967)	(41.97)
Public Service	10,765,573	11,262,105	11,860,894	598,789	5.32
Academic Support	36,804,768	45,081,979	38,660,632	(6,421,347)	(14.24)
Student Services	48,898,898	45,310,400	46,436,737	1,126,337	2.49
Institutional Support	40,625,538	48,473,502	36,600,187	(11,873,315)	(24.49)
Operation & Maintenance of Physical Plant	36,666,951	41,120,391	43,125,533	2,005,142	4.88

UNIVERSITY OF SOUTH ALABAMA

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Scholarships and Fellowships	64,736,645	71,380,025	75,077,954	3,697,929	5.18	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	421,226,496	483,286,718	434,933,972	(48,352,746)	(10.00)	450,038,126
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	176,025,109	177,655,777	189,625,623	11,969,846	6.74	
Employee Benefits	55,761,709	59,750,240	62,606,723	2,856,483	4.78	
Supplies and Expenses	90,556,982	95,591,786	96,590,294	998,508	1.04	
Equipment and Other Capital Assets	34,146,051	78,908,890	11,033,378	(67,875,512)	(86.02)	
Scholarships and Fellowships	64,736,645	71,380,025	75,077,954	3,697,929	5.18	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	421,226,496	483,286,718	434,933,972	(48,352,746)	(10.00)	450,038,126
<u>Auxiliary Enterprises</u>						
Auxiliary Beginning Balance	77,172	95,544	95,544	0	0.00	95,544
<u>AUXILIARY ENTERPRISES</u>						
Sales and Services	28,074,821	28,969,284	30,417,748	1,448,464	5.00	
TOTAL AUXILIARY ENTERPRISES REVENUES	28,074,821	28,969,284	30,417,748	1,448,464	5.00	30,417,748
TOTAL AVAILABLE AUXILIARY	28,151,993	29,064,828	30,513,292	1,448,464	4.98	30,513,292
<u>Auxiliary Expenditures</u>						
Salaries and Wages	2,087,330	2,268,572	2,336,629	68,057	3.00	
Employee Benefits	503,311	560,958	589,006	28,048	5.00	
Supplies and Expenses	15,133,720	18,759,330	20,047,836	1,288,506	6.87	
Equipment and Other Capital Assets	378,061	236,462	300,000	63,538	26.87	
TOTAL AUXILIARY ENTERPRISES EXPENDITURES	18,102,422	21,825,322	23,273,471	1,448,149	6.64	23,273,471
<u>AUXILIARY ENTERPRISES TRANSFERS (NET)</u>						
Mandatory	4,899,757	4,944,277	4,944,277	0	0.00	
Non-Mandatory	5,054,270	2,199,685	2,200,000	315	0.01	
TOTAL AUXILIARY TRANSFERS	9,954,027	7,143,962	7,144,277	315	0.00	7,144,277
TOTAL AUXILIARY EXPENDITURES AND TRANSFERS	28,056,449	28,969,284	30,417,748	1,448,464	5.00	30,417,748
TOTAL AUXILIARY ENDING BALANCE	95,544	95,544	95,544	0	0.00	95,544
<u>PERSONNEL</u>						
Educational and General	3,137.00	3,147.00	3,285.00	138.00	4.39	
Auxiliary Enterprises	72.00	79.00	81.00	2.00	2.53	
TOTAL PERSONNEL	3,209.00	3,226.00	3,366.00	140.00	4.34	

UNIVERSITY OF SOUTH ALABAMA

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>UNRESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	152,785,323	193,816,592	193,816,592	0	0.00	
<u>REVENUES</u>						
Education Trust Fund - Operations and Maintenance	132,154,575	140,897,012	154,986,713	14,089,701	10.00	
Education Trust Fund - Supplemental Appropriation	23,000,000	0	0	0	.....
Education Trust Fund - Appropriation - ALS Clinic	500,000	750,000	750,000	0	0.00	
ETF - Advancement & Technology Fund	13,494,033	0	0			
ETF College of Education	0	0	5,000,000	5,000,000	.....
State Department of Education In-Service Center	368,644	368,644	368,644	0	0.00	
Other State Funds	1,005,994	896,829	1,100,000	203,171	22.65	
Federal Funds	5,084,260	4,809,818	5,300,000	490,182	10.19	
Local Funds	14,605,537	7,066,552	7,500,000	433,448	6.13	
Tuition and Fees	176,532,470	173,605,310	178,813,469	5,208,159	3.00	
Other Sources-Miscellaneous	45,455,006	20,357,533	20,400,000	42,467	0.21	
TOTAL REVENUES	412,200,519	348,751,698	374,218,826	25,467,128	7.30	
TOTAL AVAILABLE	564,985,842	542,568,290	568,035,418	25,467,128	4.69	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	301,841,761	324,286,718	345,933,972	21,647,254	6.68	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Mandatory	19,123,144	18,504,006	18,476,045	(27,961)	(0.15)	
Non-Mandatory	50,204,345	5,960,974	9,808,809	3,847,835	64.55	
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	69,327,489	24,464,980	28,284,854	3,819,874	15.61	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	371,169,250	348,751,698	374,218,826	25,467,128	7.30	
EDUCATIONAL AND GENERAL ENDING BALANCE	193,816,592	193,816,592	193,816,592	0	0.00	
<u>Educational and General Expenditures by Function</u>						
Instruction	102,666,067	122,297,421	132,235,107	9,937,686	8.13	
Research	9,726,692	9,660,895	10,436,928	776,033	8.03	
Public Service	3,646,050	4,362,105	4,660,894	298,789	6.85	
Academic Support	32,991,034	36,681,979	38,360,632	1,678,653	4.58	
Student Services	47,568,400	41,410,400	44,636,737	3,226,337	7.79	
Institutional Support	34,281,652	34,573,502	36,100,187	1,526,685	4.42	
Operation & Maintenance of Physical Plant	36,652,967	41,120,391	43,125,533	2,005,142	4.88	
Scholarships and Fellowships	34,308,899	34,180,025	36,377,954	2,197,929	6.43	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	301,841,761	324,286,718	345,933,972	21,647,254	6.68	

UNIVERSITY OF SOUTH ALABAMA

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	155,376,862	159,655,777	170,825,623	11,169,846	7.00	
Employee Benefits	50,872,375	55,550,240	58,206,723	2,656,483	4.78	
Supplies and Expenses	58,065,743	71,141,786	73,990,294	2,848,508	4.00	
Equipment and Other Capital Assets	3,217,882	3,758,890	6,533,378	2,774,488	73.81	
Scholarships and Fellowships	34,308,899	34,180,025	36,377,954	2,197,929	6.43	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	301,841,761	324,286,718	345,933,972	21,647,254	6.68	
<u>PERSONNEL</u>						
Educational and General	2,645.00	2,717.00	2,843.00	126.00	4.64	
Auxiliary Enterprises	72.00	79.00	81.00	2.00	2.53	
TOTAL PERSONNEL	2,717.00	2,796.00	2,924.00	128.00	4.58	
<u>RESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	9,912,794	11,534,047	11,534,047	0	0.00	
<u>REVENUES</u>						
Other State Funds	11,149,549	12,100,000	13,000,000	900,000	7.44	
Federal Funds	56,772,783	54,200,000	56,000,000	1,800,000	3.32	
Other Federal Funds COM NIST Funds	0	59,400,000	0			
Local Funds	18,724,377	10,800,000	12,000,000	1,200,000	11.11	
Other Sources-Miscellaneous	4,861,191	7,900,000	8,000,000	100,000	1.27	
Federal Funds - Other - COVID-19 Appropriations	361,180	1,200,000	0	(1,200,000)	(100.00)	
USA COM PSCA Funds	27,515,653	13,400,000	0	(13,400,000)	(100.00)	
TOTAL REVENUES	119,384,733	159,000,000	89,000,000	(70,000,000)	(44.03)	
TOTAL AVAILABLE	129,297,527	170,534,047	100,534,047	(70,000,000)	(41.05)	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	119,384,735	159,000,000	89,000,000	(70,000,000)	(44.03)	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Mandatory	(124,102)	0	0	0	.....
Non-Mandatory	(1,497,153)	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	(1,621,255)	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	117,763,480	159,000,000	89,000,000	(70,000,000)	(44.03)	
EDUCATIONAL AND GENERAL ENDING BALANCE	11,534,047	11,534,047	11,534,047	0	0.00	
<u>Educational and General Expenditures by Function</u>						
Instruction	30,033,586	36,600,000	15,100,000	(21,500,000)	(58.74)	
Research	40,301,778	52,100,000	25,400,000	(26,700,000)	(51.25)	
Public Service	7,119,523	6,900,000	7,200,000	300,000	4.35	

UNIVERSITY OF SOUTH ALABAMA

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Academic Support	3,813,734	8,400,000	300,000	(8,100,000)	(96.43)	
Student Services	1,330,498	3,900,000	1,800,000	(2,100,000)	(53.85)	
Institutional Support	6,343,886	13,900,000	500,000	(13,400,000)	(96.40)	
Operation and Maintenance of Physical Plant	13,984	0	0	0	.....
Scholarships and Fellowships	30,427,746	37,200,000	38,700,000	1,500,000	4.03	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	119,384,735	159,000,000	89,000,000	(70,000,000)	(44.03)	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	20,648,247	18,000,000	18,800,000	800,000	4.44	
Employee Benefits	4,889,334	4,200,000	4,400,000	200,000	4.76	
Supplies and Expenses	32,491,239	24,450,000	22,600,000	(1,850,000)	(7.57)	
Equipment and Other Capital Assets	30,928,169	75,150,000	4,500,000	(70,650,000)	(94.01)	
Scholarships and Fellowships	30,427,746	37,200,000	38,700,000	1,500,000	4.03	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	119,384,735	159,000,000	89,000,000	(70,000,000)	(44.03)	
<u>PERSONNEL</u>						
Educational and General	492.00	430.00	442.00	12.00	2.79	
TOTAL PERSONNEL (excluding hospitals)	492	430	442.00	12.00	2.79	
<u>HOSPITAL FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	143,112,556	146,405,525	217,126,149	70,720,624	48.30	217,126,149
<u>REVENUES</u>						
Patient Services	2,373,744,961	2,411,796,185	2,475,202,163	63,405,978	2.63	2,475,202,163
Less Allowances for Uncollectible Accounts	(1,450,196,752)	(1,508,480,140)	(1,548,105,155)	(39,625,015)	2.63	(1,548,105,155)
Net Patient Services	923,548,209	903,316,045	927,097,008	23,780,963	2.63	927,097,008
Education Trust Fund	17,719,987	18,561,453	19,917,598	1,356,145	7.31	*
Other Source: Sale, Reimbursements & Investments	61,264,779	60,067,830	61,279,572	1,211,742	2.02	61,279,572
Education Trust Fund - Rural Hospital Resource Center	0	1,250,000	1,250,000	0	0.00	1,250,000
TOTAL REVENUES	1,002,532,975	983,195,328	1,009,544,178	26,348,850	2.68	989,626,580
* Included in ETF Appropriation for Operations and Maintenance						
<u>EXPENDITURES</u>						
Administrative Service:						
Salaries and Wages	56,777,901	33,549,072	34,257,081	708,009	2.11	
Employee Benefits	16,870,272	16,117,722	16,471,988	354,266	2.20	
Supplies and Expenses	70,583,061	71,876,452	73,372,479	1,496,027	2.08	
Equipment & Other Capital Assets	2,114,179	2,286,165	2,333,016	46,851	2.05	
TOTAL	146,345,413	123,829,411	126,434,564	2,605,153	2.10	
Nursing and Professional Services:						
Salaries and Wages	372,300,416	406,337,136	415,844,665	9,507,529	2.34	
Employee Benefits	74,847,968	79,587,967	81,337,151	1,749,184	2.20	

UNIVERSITY OF SOUTH ALABAMA

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Supplies and Expenses	284,402,544	282,328,515	288,208,186	5,879,671	2.08	
Equipment & Other Capital Assets	2,663,351	813,761	804,637	(9,124)	(1.12)	
TOTAL	734,214,279	769,067,379	786,194,639	17,127,260	2.23	
Operation and Maintenance of Physical Plant:						
Salaries and Wages	2,811,917	4,947,520	5,046,470	98,950	2.00	
Employee Benefits	776,142	931,006	949,626	18,620	2.00	
Supplies and Expenses	25,414,109	25,315,286	25,821,592	506,306	2.00	
Equipment & Other Capital Assets	(9,853,062)	141,219	144,044	2,825	2.00	
Utilities	9,221,314	8,428,538	1,969,508	(6,459,030)	(76.63)	
TOTAL	28,370,420	39,763,569	33,931,240	(5,832,329)	(14.67)	
TOTAL HOSPITAL EXPENDITURES	908,930,112	932,660,359	946,560,443	13,900,084	1.49	1,008,752,617
<u>TRANSFERS (NET)</u>						
Mandatory	25,717,148	39,534,731	40,594,349	1,059,618	2.68	
Non-Mandatory	64,592,746	(59,720,386)	(59,720,386)	0	0.00	
TOTAL TRANSFERS	90,309,894	(20,185,655)	(19,126,037)	1,059,618	(5.25)	(19,126,037)
TOTAL HOSPITAL EXPENDITURES AND TRANSFERS	999,240,006	912,474,704	927,434,406	14,959,702	1.64	989,626,580
BALANCE AT THE END OF YEAR	146,405,525	217,126,149	299,235,921	82,109,772	37.82	217,126,149
<u>ACCOUNTS RECEIVABLE</u>						
Beginning of Year	48,594,257	91,773,982	90,368,424	(1,405,558)	(1.53)	
End of Year	91,773,982	90,368,424	88,994,537	(1,373,887)	(1.52)	
<u>PERSONNEL BREAKDOWN</u>						
	<u>Actual 2024</u>		<u>Estimated 2025</u>		<u>Requested 2026</u>	
	FTE	Amount	FTE	Amount	FTE	Amount
<u>HOSPITAL PERSONNEL</u>						
Executive/Administrative/Managerial	229.00	32,306,456	101.00	12,355,294	104.00	12,681,020
Faculty Full Time	617.00	131,152,041	638.00	131,152,041	649.00	131,152,041
Faculty Part Time	0.00	0	0.00	0	0.00	0
Professional Non-Faculty	2,074.00	183,695,694	1,997.00	168,545,647	2,057.00	170,517,139
Secretarial/Clerical	728.00	24,685,257	854.00	27,723,600	861.00	28,348,755
Student and Graduate Assistant	7.00	324,180	6.00	228,770	7.00	306,124
Other Personnel	1,074.00	59,726,606	1,876.00	100,009,418	1,892.00	100,852,529
TOTAL HOSPITAL PERSONNEL	4,729.00	431,890,234	5,472.00	440,014,770	5,570.00	443,857,608

TROY STATE UNIVERSITY SYSTEM

	Actual	Estimated	Requested	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
2024	2025	2026				
<u>COMBINED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	0	(494,706)	(494,706)	0	0.00	(494,706)
<u>REVENUES</u>						
Education Trust Fund - Operations and Maintenance	73,911,358	79,346,926	87,000,000	7,653,074	9.65	84,556,064
Education Trust Fund - Dothan Campus	450,000	475,000	625,000	150,000	31.58	475,000
Education Trust Fund - Interpreter Training Program (ITP)	450,000	450,000	450,000	0	0.00	450,000
Education Trust Fund - Supplemental Appropriation	14,250,000	0	0	0	.....	0
Education Trust Fund - Civics Partnership	0	750,000	750,000	0	0.00	750,000
Education Trust Fund - Center for Civics Education and Leadership	1,000,000	1,000,000	1,000,000	0	0.00	1,000,000
ETF Advancement and Technology Fund	14,559,220	0	15,000,000	15,000,000	.....	0
State Department of Education - In-Service Center	293,875	293,875	293,875	0	0.00	*
Other State Funds	19,287,144	18,446,206	18,496,206	50,000	0.27	18,496,206
Federal Funds	13,884,589	20,717,306	20,722,365	5,059	0.02	20,722,365
Tuition and Fees	136,472,399	136,330,875	136,330,875	0	0.00	136,330,875
Other Sources - Athletics Revenues	8,576,930	5,496,742	5,661,644	164,902	3.00	5,661,644
Other Sources - Endowments	2,224,253	913,383	935,883	22,500	2.46	935,883
Other Sources - Educational Sales & Services	5,429,949	4,125,660	4,221,818	96,158	2.33	4,221,818
Other Sources - Gifts and Grants	715,885	446,919	449,020	2,101	0.47	449,020
Federal Funds - Coronavirus Relief Fund	95,656	0	0	0	.....	0
TOTAL REVENUES	291,601,258	268,792,892	291,936,686	23,143,794	8.61	274,048,875
TOTAL AVAILABLE	291,601,258	268,298,186	291,441,980	23,143,794	8.63	273,554,169
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	250,525,129	283,956,590	305,082,012	21,125,422	7.44	272,944,201
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Mandatory	15,564,891	15,183,559	15,341,755	158,196	1.04	
Non-Mandatory	26,005,944	(30,347,257)	(14,237,081)	16,110,176	(53.09)	
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	41,570,835	(15,163,698)	1,104,674	16,268,372	(107.28)	1,104,674
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	292,095,964	268,792,892	306,186,686	37,393,794	13.91	274,048,875
EDUCATIONAL AND GENERAL ENDING BALANCE	(494,706)	(494,706)	(14,744,706)	(14,250,000)	2,880.50	(14,744,706)

* Funding will be through the State Department of Education.

TROY STATE UNIVERSITY SYSTEM

	Actual	Estimated	Requested	Increase/(Decrease)		Governor's Recommendation
				From Prior Year		
				2024	2025		2026	Amount	Percent	2026
<u>Educational and General Expenditures by Function</u>						
Instruction	70,475,630	77,305,474	82,320,620	5,015,146	6.49	
Research	2,783,547	2,906,505	3,276,297	369,792	12.72	
Public Service	24,910,281	31,870,355	32,094,018	223,663	0.70	
Academic Support	20,166,785	25,568,402	26,917,030	1,348,628	5.27	
Student Services	40,510,130	41,815,519	43,990,806	2,175,287	5.20	
Institutional Support	36,772,746	39,683,037	45,363,226	5,680,189	14.31	
Operation & Maintenance of Physical Plant	20,974,494	25,493,819	27,599,986	2,106,167	8.26	
Scholarships and Fellowships	33,931,516	39,313,479	43,520,029	4,206,550	10.70	
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TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	250,525,129	283,956,590	305,082,012	21,125,422	7.44	272,944,201
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	107,391,895	116,858,491	122,388,973	5,530,482	4.73	
Employee Benefits	35,896,327	41,312,693	46,768,057	5,455,364	13.21	
Supplies and Expenses	71,113,286	82,974,577	91,147,713	8,173,136	9.85	
Equipment and Other Capital Assets	1,510,380	3,258,891	3,303,491	44,600	1.37	
Scholarships and Fellowships	34,613,241	39,551,938	41,473,778	1,921,840	4.86	
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TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	250,525,129	283,956,590	305,082,012	21,125,422	7.44	272,944,201
<u>Auxiliary Enterprises</u>						
Auxiliary Beginning Balance	0	0	0	0	.....	0
<hr/>						
<u>AUXILIARY REVENUE</u>						
Sales and Services	20,121,865	20,330,575	21,324,769	994,194	4.89	
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TOTAL AUXILIARY REVENUES	20,121,865	20,330,575	21,324,769	994,194	4.89	21,324,769
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TOTAL AVAILABLE AUXILIARY	20,121,865	20,330,575	21,324,769	994,194	4.89	21,324,769
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<u>Auxiliary Expenditures</u>						
Salaries and Wages	1,170,642	1,099,815	1,154,806	54,991	5.00	
Employee Benefits	261,584	242,839	261,536	18,697	7.70	
Supplies and Expenses	9,794,177	8,785,100	9,576,191	791,091	9.00	
Equipment and Other Capital Asset	29,990	285,000	299,250	14,250	5.00	
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TOTAL AUXILIARY ENTERPRISES EXPENDITURES	11,256,393	10,412,754	11,291,783	879,029	8.44	11,291,783
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<u>AUXILIARY ENTERPRISES TRANSFERS (NET)</u>						
Non-Mandatory	8,865,472	9,917,821	10,032,986	115,165	1.16	
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TROY STATE UNIVERSITY SYSTEM

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
TOTAL AUXILIARY TRANSFERS	8,865,472	9,917,821	10,032,986	115,165	1.16	10,032,986
TOTAL AUXILIARY EXPENDITURES AND TRANSFERS	20,121,865	20,330,575	21,324,769	994,194	4.89	21,324,769
TOTAL AUXILIARY ENDING BALANCE	0	0	0	0	.....	0
<u>PERSONNEL</u>						
Educational and General	2,070.00	2,226.00	2,236.00	10.00	0.45	
Auxiliary Enterprises	77.50	0.00	0.00	0.00	.....
TOTAL PERSONNEL	2,147.50	2,226.00	2,236.00	10.00	0.45	
<u>UNRESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	0	5,294	5,294	0	0.00	
<u>REVENUES</u>						
Education Trust Fund - Operations and Maintenance	73,911,358	79,346,926	87,000,000	7,653,074	9.65	
Education Trust Fund - Supplemental Appropriation	14,250,000	0	14,250,000	14,250,000	.....
Education Trust Fund - Interpreter Training Program (ITP)	450,000	450,000	450,000	0	0.00	
Education Trust Fund - Center for Civics Education and Leadership	1,000,000	1,000,000	1,000,000	0	0.00	
Education Trust Fund - Civics Partnership	500,000	750,000	750,000	0	0.00	
Education Trust Fund - Dothan Campus	450,000	475,000	625,000	150,000	31.58	
ETF Advancement and Technology Fund	14,559,220	0	15,000,000	15,000,000	.....
State Department of Education - In-Service Center	293,875	293,875	293,875	0	0.00	
Other State Funds	1,436,880	950,000	1,000,000	50,000	5.26	
Federal Funds	1,362,197	505,900	510,959	5,059	1.00	
Tuition and Fees	135,300,635	133,846,094	133,846,094	0	0.00	
Other Sources - Athletics Revenues	8,576,930	5,496,742	5,661,644	164,902	3.00	
Other Sources - Endowments	1,194,771	750,000	772,500	22,500	3.00	
Other Sources - Educational Sales & Services	4,397,921	3,205,259	3,301,417	96,158	3.00	
Other Sources - Gifts and Grants	227,374	70,033	72,134	2,101	3.00	
TOTAL REVENUES	257,911,161	227,139,829	264,533,623	37,393,794	16.46	
TOTAL AVAILABLE	257,911,161	227,145,123	264,538,917	37,393,794	16.46	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	220,351,406	240,566,537	261,691,959	21,125,422	8.78	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Mandatory	15,564,891	15,183,559	15,341,755	158,196	1.04	
Non-Mandatory	21,989,570	(28,610,267)	(12,500,091)	16,110,176	(56.31)	
TOTAL EDUCATIONAL AND GENERAL						

TROY STATE UNIVERSITY SYSTEM

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
TRANSFERS	37,554,461	(13,426,708)	2,841,664	16,268,372	(121.16)	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	257,905,867	227,139,829	264,533,623	37,393,794	16.46	
EDUCATIONAL AND GENERAL ENDING BALANCE	5,294	5,294	5,294	0	0.00	
<u>Educational and General Expenditures by Function</u>						
Instruction	68,083,287	74,060,237	79,075,383	5,015,146	6.77	
Research	349,697	130,208	500,000	369,792	284.00	
Public Service	4,244,629	3,958,982	4,182,645	223,663	5.65	
Academic Support	19,514,414	23,128,134	24,476,762	1,348,628	5.83	
Student Services	37,550,376	38,463,240	40,638,527	2,175,287	5.66	
Institutional Support	36,349,131	38,590,705	44,270,894	5,680,189	14.72	
Operation & Maintenance of Physical Plant	20,863,827	23,121,784	25,227,951	2,106,167	9.11	
Scholarships and Fellowships	33,396,045	39,113,247	43,319,797	4,206,550	10.75	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	220,351,406	240,566,537	261,691,959	21,125,422	8.78	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	92,781,377	98,209,648	103,740,130	5,530,482	5.63	
Employee Benefits	32,089,468	36,641,172	42,096,536	5,455,364	14.89	
Supplies and Expenses	62,496,986	66,386,920	74,560,056	8,173,136	12.31	
Equipment and Other Capital Assets	301,330	892,000	936,600	44,600	5.00	
Scholarships and Fellowships	32,682,245	38,436,797	40,358,637	1,921,840	5.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	220,351,406	240,566,537	261,691,959	21,125,422	8.78	
<u>PERSONNEL</u>						
Educational and General	1,603.00	1,696.00	1,706.00	10.00	0.59	
Auxiliary Enterprises	60.50	0.00	0.00	0.00	.....
TOTAL PERSONNEL	1,663.50	1,696.00	1,706.00	10.00	0.59	
<u>RESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	0	0	0	0	.....
<u>REVENUES</u>						
Other State Funds	17,850,264	17,496,206	17,496,206	0	0.00	
Federal Funds	12,522,392	20,211,406	20,211,406	0	0.00	
Tuition and Fees	1,171,764	2,484,781	2,484,781	0	0.00	
Other Sources - Endowments	1,029,482	163,383	163,383	0	0.00	
Other Sources - Educational Sales & Services	1,032,028	920,401	920,401	0	0.00	
Other Sources - Gifts and Grants	488,511	376,886	376,886	0	0.00	

TROY STATE UNIVERSITY SYSTEM

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Federal Funds - Coronavirus Relief Fund	95,656	0	0	0	.....
TOTAL REVENUES	34,190,097	41,653,063	41,653,063	0	0.00	
TOTAL AVAILABLE	34,190,097	41,653,063	41,653,063	0	0.00	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	30,173,723	43,390,053	43,390,053	0	0.00	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Non-Mandatory	4,016,374	(1,736,990)	(1,736,990)	0	0.00	
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	4,016,374	(1,736,990)	(1,736,990)	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	34,190,097	41,653,063	41,653,063	0	0.00	
EDUCATIONAL AND GENERAL ENDING BALANCE	0	0	0	0	.....
<u>Educational and General Expenditures by Function</u>						
Instruction	2,392,343	3,245,237	3,245,237	0	0.00	
Research	2,433,850	2,776,297	2,776,297	0	0.00	
Public Service	20,665,652	27,911,373	27,911,373	0	0.00	
Academic Support	652,371	2,440,268	2,440,268	0	0.00	
Student Services	2,959,754	3,352,279	3,352,279	0	0.00	
Institutional Support	423,615	1,092,332	1,092,332	0	0.00	
Operation and Maintenance of Physical Plant	110,667	2,372,035	2,372,035	0	0.00	
Scholarships and Fellowships	535,471	200,232	200,232	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	30,173,723	43,390,053	43,390,053	0	0.00	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	14,610,518	18,648,843	18,648,843	0	0.00	
Employee Benefits	3,806,859	4,671,521	4,671,521	0	0.00	
Supplies and Expenses	8,616,300	16,587,657	16,587,657	0	0.00	
Equipment and Other Capital Assets	1,209,050	2,366,891	2,366,891	0	0.00	
Scholarships and Fellowships	1,930,996	1,115,141	1,115,141	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	30,173,723	43,390,053	43,390,053	0	0.00	
<u>PERSONNEL</u>						
Educational and General	467.00	530.00	530.00	0.00	0.00	

UNIVERSITY OF WEST ALABAMA

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>COMBINED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	0	18,395,510	18,395,510	0	0.00	18,395,510
REVENUES						
Education Trust Fund - Operations & Maintenance	26,010,078	28,815,149	31,945,000	3,129,851	10.86	31,543,443
Education Trust Fund - Blackbelt Teaching Initiative	690,000	690,000	690,000	0	0.00	690,000
Education Trust Fund - National Young Farmers Education Program	50,000	50,000	50,000	0	0.00	50,000
Education Trust Fund - Stillman College O&M	100,000	100,000	0	(100,000)	(100.00)	100,000
Education Trust Fund - Rural Workforce Development	400,000	400,000	400,000	0	0.00	400,000
Education Trust Fund - Blackbelt Scholars Program	0	750,000	0	(750,000)	(100.00)	750,000
Education Trust Fund - Black Belt STEM	550,000	550,000	550,000	0	0.00	550,000
Education Trust Fund - Women's Hall of Fame	10,000	10,000	30,000	20,000	200.00	10,000
Education Trust Fund - Supplemental Appropriation	11,750,000	0	0	0	.....	0
Education Trust Fund - Cahaba Bio Diversity Center	0	0	250,000	250,000	.....	0
ETF Advancement & Technology Fund	6,645,510	0	0	0	.....	0
State Department of Education - In-Service Center	245,834	245,834	245,834	0	0.00	*
Tuition and Fees	47,880,250	48,735,250	48,735,250	0	0.00	48,735,250
Local Funds	50,000	50,000	50,000	0	0.00	50,000
Federal Funds	766,593	813,946	813,946	0	0.00	813,946
Other Sources: Interest/Investment Income	0	1,760,000	1,760,000	0	0.00	1,760,000
TOTAL REVENUES	95,148,265	82,970,179	85,520,030	2,549,851	3.07	85,452,639
TOTAL AVAILABLE	95,148,265	101,365,689	103,915,540	2,549,851	2.52	103,848,149
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	76,752,755	82,970,179	85,520,030	2,549,851	3.07	85,622,639
EDUCATIONAL AND GENERAL TRANSFERS (NET)						
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	0	0	0	0	.....	0
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	76,752,755	82,970,179	85,520,030	2,549,851	3.07	85,622,639
EDUCATIONAL AND GENERAL ENDING BALANCE	18,395,510	18,395,510	18,395,510	0	0.00	18,395,510

*Funding will be through the State Department of Education.

Educational and General Expenditures by Function

Instruction	41,627,795	45,388,922	46,033,164	644,242	1.42
Public Service	255,834	255,834	275,834	20,000	7.82
Academic Support	2,909,102	3,582,136	3,725,778	143,642	4.01

UNIVERSITY OF WEST ALABAMA

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Student Services	14,036,713	14,542,770	15,036,377	493,607	3.39	
Institutional Support	8,746,894	9,624,246	9,999,278	375,032	3.90	
Operation & Maintenance of Physical Plant	6,176,417	6,576,271	7,199,599	623,328	9.48	
Scholarships and Fellowships	3,000,000	3,000,000	3,250,000	250,000	8.33	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	76,752,755	82,970,179	85,520,030	2,549,851	3.07	85,622,639
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	31,766,857	34,593,423	35,725,106	1,131,683	3.27	
Employee Benefits	13,649,486	14,800,594	15,374,224	573,630	3.88	
Supplies and Expenses	27,723,012	29,958,412	30,543,447	585,035	1.95	
Equipment and Other Capital Assets	613,400	617,750	627,253	9,503	1.54	
Scholarships and Fellowships	3,000,000	3,000,000	3,250,000	250,000	8.33	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	76,752,755	82,970,179	85,520,030	2,549,851	3.07	85,622,639
<u>Auxiliary Enterprises</u>						
Auxiliary Beginning Balance	0	0	0	0	.....	0
<u>AUXILIARY REVENUE</u>						
Sales and Services	6,201,675	6,427,360	6,660,208	232,848	3.62	
TOTAL AUXILIARY REVENUES	6,201,675	6,427,360	6,660,208	232,848	3.62	6,660,208
TOTAL AVAILABLE AUXILIARY	6,201,675	6,427,360	6,660,208	232,848	3.62	6,660,208
<u>Auxiliary Expenditures</u>						
Salaries and Wages	736,157	735,157	837,962	102,805	13.98	
Employee Benefits	242,931	242,601	276,527	33,926	13.98	
Supplies and Expenses	3,009,005	3,206,409	3,270,537	64,128	2.00	
Equipment and Other Capital Assets	70,557	97,343	99,290	1,947	2.00	
TOTAL AUXILIARY ENTERPRISES EXPENDITURES	4,058,650	4,281,510	4,484,316	202,806	4.74	4,484,316
<u>AUXILIARY ENTERPRISES TRANSFERS (NET)</u>						
Mandatory	2,143,025	2,145,850	2,175,892	30,042	1.40	
TOTAL AUXILIARY TRANSFERS	2,143,025	2,145,850	2,175,892	30,042	1.40	2,175,892
TOTAL AUXILIARY EXPENDITURES AND TRANSFERS	6,201,675	6,427,360	6,660,208	232,848	3.62	6,660,208

UNIVERSITY OF WEST ALABAMA

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
TOTAL AUXILIARY ENDING BALANCE	0	0	0	0	.....	0
<u>PERSONNEL</u>						
Educational and General	580.00	615.50	615.50	0.00	0.00	
Auxiliary Enterprises	34.00	34.00	34.00	0.00	0.00	
TOTAL PERSONNEL	614.00	649.50	649.50	0.00	0.00	
<u>UNRESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	0	18,395,510	18,395,510	0	0.00	
<u>REVENUES</u>						
Education Trust Fund - Operations & Maintenance	26,010,078	28,815,149	31,945,000	3,129,851	10.86	
Education Trust Fund - Blackbelt Teaching Initiative	690,000	690,000	690,000	0	0.00	
Education Trust Fund - National Young Farmers Education Program	50,000	50,000	50,000	0	0.00	
Education Trust Fund - Stillman College O&M	100,000	100,000	0	(100,000)	(100.00)	
Education Trust Fund - Rural Workforce Development	400,000	400,000	400,000	0	0.00	
Education Trust Fund - Blackbelt Scholars Program	0	750,000	0	(750,000)	(100.00)	
Education Trust Fund - Black Belt STEM	550,000	550,000	550,000	0	0.00	
Education Trust Fund - Women's Hall Fame	10,000	10,000	30,000	20,000	200.00	
Education Trust Fund - Supplemental Appropriation	11,750,000	0	0	0	.....
Education Trust Fund - Cahaba Bio Diversity Center	0	0	250,000	250,000	.....
ETF Advancement & Technology Fund	6,645,510	0	0	0	.....
State Department of Education - In-Service Center	245,834	245,834	245,834	0	0.00	
Local Funds	50,000	50,000	50,000	0	0.00	
Tuition and Fees	47,880,250	48,735,250	48,735,250	0	0.00	
Other Sources: Interest/Investment Income	0	1,760,000	1,760,000	0	0.00	
TOTAL REVENUES	94,381,672	82,156,233	84,706,084	2,549,851	3.10	
TOTAL AVAILABLE	94,381,672	100,551,743	103,101,594	2,549,851	2.54	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	75,986,162	82,156,233	84,706,084	2,549,851	3.10	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	0	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	75,986,162	82,156,233	84,706,084	2,549,851	3.10	
EDUCATIONAL AND GENERAL ENDING BALANCE	18,395,510	18,395,510	18,395,510	0	0.00	

UNIVERSITY OF WEST ALABAMA

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>Educational and General Expenditures by Function</u>						
Instruction	41,627,795	45,388,922	46,033,164	644,242	1.42	
Public Service	255,834	255,834	275,834	20,000	7.82	
Academic Support	2,909,102	3,582,136	3,725,778	143,642	4.01	
Student Services	13,270,120	13,728,824	14,222,431	493,607	3.60	
Institutional Support	8,746,894	9,624,246	9,999,278	375,032	3.90	
Operation & Maintenance of Physical Plant	6,176,417	6,576,271	7,199,599	623,328	9.48	
Scholarships and Fellowships	3,000,000	3,000,000	3,250,000	250,000	8.33	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	75,986,162	82,156,233	84,706,084	2,549,851	3.10	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	31,415,987	34,242,353	35,374,036	1,131,683	3.30	
Employee Benefits	13,486,206	14,637,206	15,210,836	573,630	3.92	
Supplies and Expenses	27,470,569	29,658,924	30,243,959	585,035	1.97	
Equipment and Other Capital Assets	613,400	617,750	627,253	9,503	1.54	
Scholarships and Fellowships	3,000,000	3,000,000	3,250,000	250,000	8.33	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	75,986,162	82,156,233	84,706,084	2,549,851	3.10	
<u>PERSONNEL</u>						
Educational and General	566.00	601.50	601.50	0.00	0.00	
Auxiliary Enterprises	34.00	34.00	34.00	0.00	0.00	
TOTAL PERSONNEL	600.00	635.50	635.50	0.00	0.00	
<u>RESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	0	0	0	0	.....
<u>REVENUES</u>						
Federal Funds	766,593	813,946	813,946	0	0.00	
TOTAL REVENUES	766,593	813,946	813,946	0	0.00	
TOTAL AVAILABLE	766,593	813,946	813,946	0	0.00	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	766,593	813,946	813,946	0	0.00	

UNIVERSITY OF WEST ALABAMA

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	0	0	0	0	.....
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	766,593	813,946	813,946	0	0.00	
EDUCATIONAL AND GENERAL ENDING BALANCE	0	0	0	0	.....
<u>Educational and General Expenditures by Function</u>						
Student Services	766,593	813,946	813,946	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	766,593	813,946	813,946	0	0.00	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	350,870	351,070	351,070	0	0.00	
Employee Benefits	163,280	163,388	163,388	0	0.00	
Supplies and Expenses	252,443	299,488	299,488	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	766,593	813,946	813,946	0	0.00	
<u>PERSONNEL</u>						
Educational and General	14.00	14.00	14.00	0.00	0.00	

PRIVATE AND STATE RELATED SCHOOLS

SOUTHERN PREPARATORY ACADEMY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>COMBINED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	0	1,135,241	1,205,294	70,053	6.17	1,205,294
<u>REVENUES</u>						
Education Trust Fund - Operation & Maintenance	389,327 *	408,793 **	450,000	41,207	10.08	450,000
JROTC Instructor Funds	46,381	99,692	101,271	1,579	1.58	101,271
Tuition and Fees	3,317,400	3,633,283	3,964,572	331,289	9.12	3,964,572
TOTAL REVENUES	3,753,108	4,141,768	4,515,843	374,075	9.03	4,515,843
TOTAL AVAILABLE	3,753,108	5,277,009	5,721,137	444,128	8.42	5,721,137
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	2,617,867	4,071,715	4,196,715	125,000	3.07	4,196,715
Educational and General Transfer (Net)	0	0	0	0	.....	0
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	2,617,867	4,071,715	4,196,715	125,000	3.07	4,196,715
Educational and General Ending Balance	1,135,241	1,205,294	1,524,422	319,128	26.48	1,524,422
*Act 2023-322 **Act 2024-201						
<u>Educational and General Expenditures by Function</u>						
Instruction	465,242	450,000	500,000	50,000	11.11	
Academic Support	424,200	425,000	450,000	25,000	5.88	
Student Services	168,500	980,000	980,000	0	0.00	
Institutional Support	239,400	890,000	890,000	0	0.00	
Operation & Maintenance of Physical Plant	661,520	726,715	726,715	0	0.00	
Scholarships and Fellowships	659,005	600,000	650,000	50,000	8.33	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	2,617,867	4,071,715	4,196,715	125,000	3.07	4,196,715
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	2,289,757	3,831,715	3,956,715	125,000	3.26	
Employee Benefits	328,110	240,000	240,000	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	2,617,867	4,071,715	4,196,715	125,000	3.07	4,196,715
<u>PERSONNEL</u>						
Educational and General	89.73	89.73	89.73	0	0.00	
TOTAL PERSONNEL	89.73	89.73	89.73	0	0.00	

TALLADEGA COLLEGE

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
<u>COMBINED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	0	(3,361,510)	(12,411,865)	(9,050,355)	269.23	(12,411,865)
<u>REVENUES</u>						
Education Trust Fund - Operations and Maintenance	1,069,234 *	1,176,157 **	1,176,157	0	0.00	1,326,157
Federal Funds	5,908,467	6,700,000	6,700,000	0	0.00	6,700,000
Tuition and Fees	13,268,797	11,706,200	11,706,200	0	0.00	11,706,200
Other Sources: Miscellaneous	2,793,981	3,500,000	3,500,000	0	0.00	3,500,000
TOTAL REVENUES	23,040,479	23,082,357	23,082,357	0	0.00	23,232,357
TOTAL AVAILABLE	23,040,479	19,720,847	10,670,492	(9,050,355)	(45.89)	10,820,492
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	26,401,989	32,132,712	32,132,712	0	0.00	32,282,712
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	26,401,989	32,132,712	32,132,712	0	0.00	32,282,712
EDUCATIONAL AND GENERAL ENDING BALANCE	(3,361,510)	(12,411,865)	(21,462,220)	(9,050,355)	72.92	(21,462,220)
*Act 2023-323 **Act 2024-200						
<u>Educational and General Expenditures by Function</u>						
Instruction	5,577,439	6,788,058	6,788,058	0	0.00	
Public Service	224,478	273,202	273,202	0	0.00	
Academic Support	682,270	830,362	830,362	0	0.00	
Student Services	6,685,348	8,136,446	8,136,446	0	0.00	
Institutional Support	7,227,720	8,796,543	8,796,543	0	0.00	
Operation & Maintenance of Physical Plant	5,685,593	6,919,688	6,919,688	0	0.00	
Research	319,141	388,413	388,413	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	26,401,989	32,132,712	32,132,712	0	0.00	32,282,712
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	15,511,851	18,878,797	18,878,797	0	0.00	
Fuel and Metered Utilities	825,225	1,004,345	1,004,345	0	0.00	
Supplies and Expenses	9,776,478	11,898,528	11,898,528	0	0.00	
Equipment and Other Capital Assets	288,435	351,042	351,042	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	26,401,989	32,132,712	32,132,712	0	0.00	32,282,712
<u>Auxiliary Enterprises</u>						
Auxiliary Beginning Balance	0	0	0	0	.....	0
<u>AUXILIARY REVENUES</u>						
Sales and Services	0	0	0	0	.....

TALLADEGA COLLEGE

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) <u>From Prior Year</u>		Governor's Recommendation 2026
				Amount	Percent	
TOTAL AUXILIARY REVENUES	0	0	0	0	.....	0
TOTAL AVAILABLE AUXILIARY	0	0	0	0	.....	0
<u>Auxiliary Expenditures</u>						
Salaries and Wages	0	0	0	0	.....
Employee Benefits	0	0	0	0	.....
Supplies and Expenses	0	0	0	0	.....
TOTAL AUXILIARY ENTERPRISES EXPENDITURES	0	0	0	0	.....	0
<u>Auxiliary Transfers (Net)</u>						
Mandatory	0	0	0	0	0.00	
TOTAL AUXILIARY EXPENDITURES AND TRANSFERS	0	0	0	0	.....	0
TOTAL AUXILIARY ENDING BALANCE	0	0	0	0	.....	0
<u>PERSONNEL</u>						
Educational and General	226.00	226.00	226.00	0.00	0.00	
Auxiliary Enterprises	0.00	0.00	0.00	0.00	.....
TOTAL PERSONNEL	226.00	226.00	226.00	0.00	0.00	
<u>UNRESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	0	(7,059,187)	(20,118,884)	(13,059,697)	185.00	
<u>REVENUES</u>						
Education Trust Fund - Operations and Maintenance	1,069,234	1,176,157	1,176,157	0	0.00	
Other State Funds	0	0	0	0	.....
Tuition and Fees	13,268,797	11,706,200	11,706,200	0	0.00	
Other Sources: Miscellaneous	2,793,981	3,500,000	3,500,000	0	0.00	
TOTAL REVENUES	17,132,012	16,382,357	16,382,357	0	0.00	
TOTAL AVAILABLE	17,132,012	9,323,170	(3,736,527)	(13,059,697)	(140.08)	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	24,191,199	29,442,054	29,442,054	0	0.00	
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	24,191,199	29,442,054	29,442,054	0	0.00	
EDUCATIONAL AND GENERAL ENDING BALANCE	(7,059,187)	(20,118,884)	(33,178,581)	(13,059,697)	64.91	
<u>Educational and General Expenditures by Function</u>						
Instruction	4,457,650	5,425,211	5,425,211	0	0.00	
Research	319,141	388,413	388,413	0	0.00	

TALLADEGA COLLEGE

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
Academic Support	588,619	716,383	716,383	0	0.00	
Student Services	6,271,964	7,633,334	7,633,334	0	0.00	
Institutional Support	6,871,031	8,362,432	8,362,432	0	0.00	
Operation & Maintenance of Physical Plant	5,682,794	6,916,281	6,916,281	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	24,191,199	29,442,054	29,442,054	0	0.00	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	14,621,592	17,795,301	17,795,301	0	0.00	
Equipment	201,151	244,812	244,812	0	0.00	
Supplies and Expenses	8,543,231	10,397,596	10,397,596	0	0.00	
Fuel and Metered Utilities	825,225	1,004,345	1,004,345	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	24,191,199	29,442,054	29,442,054	0	0.00	
<u>PERSONNEL</u>						
Educational and General	207.00	207.00	207.00	0.00	0.00	
Auxiliary Enterprises	0.00	0.00	0.00	0.00	.....
TOTAL PERSONNEL	207.00	207.00	207.00	0.00	0.00	
<u>RESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	0	3,697,677	7,707,019	4,009,342	108.43	
<u>REVENUES</u>						
Federal Funds	5,908,467	6,700,000	6,700,000	0	0.00	
TOTAL REVENUES	5,908,467	6,700,000	6,700,000	0	0.00	
TOTAL AVAILABLE	5,908,467	10,397,677	14,407,019	4,009,342	38.56	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	2,210,790	2,690,658	2,690,658	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	2,210,790	2,690,658	2,690,658	0	0.00	
EDUCATIONAL AND GENERAL ENDING BALANCE	3,697,677	7,707,019	11,716,361	4,009,342	52.02	
<u>Educational and General Expenditures by Function</u>						
Instruction	1,119,789	1,362,847	1,362,847	0	0.00	
Public Service	224,478	273,202	273,202			
Academic Support	93,651	113,979	113,979	0	0.00	
Student Services	413,384	503,112	503,112	0	0.00	
Institutional Support	356,689	434,111	434,111	0	0.00	
Operation & Maintenance of Physical Plant	2,799	3,407	3,407	0	0.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	2,210,790	2,690,658	2,690,658	0	0.00	

TALLADEGA COLLEGE

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	890,259	1,083,496	1,083,496	0	0.00	
Supplies and Expenses	1,233,247	1,500,932	1,500,932	0	0.00	
Equipment and Other Capital Asset	87,284	106,230	106,230	0	0.00	
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TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	2,210,790	2,690,658	2,690,658	0	0.00	
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<u>PERSONNEL</u>						
Educational and General	19.00	19.00	19.00	0	0.00	
				0		
TOTAL PERSONNEL	19.00	19.00	19.00	0	0.00	
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TUSKEGEE UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
<u>COMBINED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	0	0	0	0	.....	0
<u>REVENUES</u>						
Education Trust Fund - Operations & Maintenance	11,651,435 *	12,816,579 **	13,457,408	640,829	5.00	13,816,579
ETF Advancement and Technology Fund	985,320	0	0	0	.....	0
Other State Funds	4,006,000	4,786,612	5,045,546	258,934	5.41	5,045,546
Federal Funds	39,924,000	41,212,480	46,917,862	5,705,382	13.84	46,917,862
Tuition and Fees	66,762,110	69,098,784	71,171,747	2,072,963	3.00	71,171,747
Other Sources - Athletics Revenues	1,199,701	1,259,686	1,322,670	62,984	5.00	1,322,670
Other Sources - Endowments	1,276,096	1,299,096	1,679,761	380,665	29.30	1,679,761
Other Sources - Gifts and Grants	2,577,545	5,601,701	6,553,597	951,896	16.99	6,553,597
Other Sources - Grants and Contracts	7,301,000	6,635,438	8,579,775	1,944,337	29.30	8,579,775
Other Sources - Miscellaneous	14,372,819	16,240,311	17,969,461	1,729,150	10.65	17,969,461
Other Sources - Scholarships and Professorships	1,629,904	1,898,576	2,454,903	556,327	29.30	2,454,903
Education Trust Fund - Agricultural Research and Extension	2,000,000	2,000,000	2,100,000	100,000	5.00	2,000,000
Education Trust Fund - Supplemental Appropriation	5,000,000	0	0	0	.....	0
TOTAL REVENUES	158,685,930	162,849,263	177,252,730	14,403,467	8.84	177,511,901
TOTAL AVAILABLE	158,685,930	162,849,263	177,252,730	14,403,467	8.84	177,511,901
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	165,378,561	172,459,956	184,551,856	12,091,900	7.01	184,811,027
<u>EDUCATIONAL AND GENERAL TRANSFERS (NET)</u>						
Mandatory	6,743,014	17,528,043	18,619,309	1,091,266	6.23	
Non-Mandatory	(13,435,645)	(27,138,736)	(25,918,435)	1,220,301	(4.50)	
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	(6,692,631)	(9,610,693)	(7,299,126)	2,311,567	(24.05)	(7,299,126)
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	158,685,930	162,849,263	177,252,730	14,403,467	8.84	177,511,901
EDUCATIONAL AND GENERAL ENDING BALANCE	0	0	0	0	.....	0

*Act 2023-324 **Act 2024-199

Educational and General Expenditures by Function

Instruction	28,836,165	27,686,592	29,624,653	1,938,061	7.00	
Research	21,249,353	23,784,555	25,449,474	1,664,919	7.00	
Public Service	12,845,050	16,728,118	17,899,086	1,170,968	7.00	
Academic Support	7,432,503	6,176,482	6,608,835	432,353	7.00	
Student Services	9,599,543	10,879,835	11,641,423	761,588	7.00	
Institutional Support	18,477,436	19,220,565	20,566,004	1,345,439	7.00	
Operation & Maintenance of Physical Plant	11,673,709	11,294,959	12,085,606	790,647	7.00	
Scholarships and Fellowships	55,264,802	56,688,850	60,676,775	3,987,925	7.03	

TUSKEGEE UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
TOTAL EDUCATIONAL AND GENERAL						
EXPENDITURES BY FUNCTION	165,378,561	172,459,956	184,551,856	12,091,900	7.01	184,811,027
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	47,681,590	54,922,096	56,020,540	1,098,444	2.00	
Employee Benefits	9,286,954	11,537,656	11,931,676	394,020	3.42	
Supplies and Expenses	46,268,214	33,847,505	38,647,454	4,799,949	14.18	
Equipment and Other Capital Assets	6,877,001	16,225,193	17,275,411	1,050,218	6.47	
Scholarships and Fellowships	55,264,802	55,927,506	60,676,775	4,749,269	8.49	
TOTAL EDUCATIONAL AND GENERAL						
EXPENDITURES BY OBJECT	165,378,561	172,459,956	184,551,856	12,091,900	7.01	184,811,027
<u>Auxiliary Enterprises</u>						
Auxiliary Beginning Balance	0	0	0	0	.....	0
<u>AUXILIARY REVENUES</u>						
Sales and Services	17,744,324	20,703,527	21,117,598	414,071	2.00	
TOTAL AUXILIARY REVENUES	17,744,324	20,703,527	21,117,598	414,071	2.00	21,117,598
TOTAL AVAILABLE AUXILIARY	17,744,324	20,703,527	21,117,598	414,071	2.00	21,117,598
<u>Auxiliary Expenditures</u>						
Salaries and Wages	341,488	975,491	995,001	19,510	2.00	
Employee Benefits	63,410	204,853	211,859	7,006	3.42	
Supplies and Expenses	11,430,637	18,882,535	20,204,312	1,321,777	7.00	
Equipment and Other Capital Assets	0	822,603	880,185	57,582	7.00	
TOTAL AUXILIARY ENTERPRISES						
EXPENDITURES	11,835,535	20,885,482	22,291,357	1,405,875	6.73	22,291,357
<u>AUXILIARY ENTERPRISES TRANSFERS (NET)</u>						
Non-Mandatory	5,908,789	(181,955)	(1,173,759)	(991,804)	545.08	
TOTAL AUXILIARY TRANSFERS	5,908,789	(181,955)	(1,173,759)	(991,804)	545.08	(1,173,759)
TOTAL AUXILIARY EXPENDITURES AND TRANSFERS	17,744,324	20,703,527	21,117,598	414,071	2.00	21,117,598
TOTAL AUXILIARY ENDING BALANCE	0	0	0	0	.....	0
<u>PERSONNEL</u>						
Educational and General	741.00	820.00	820.00	—	0.00	
Auxiliary Enterprises	12.00	29.00	29.00	—	0.00	
TOTAL PERSONNEL	753.00	849.00	849.00	—	0.00	
<u>UNRESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	0	0	0	0	.....
<u>REVENUES</u>						
Education Trust Fund - Operations & Maintenance	11,651,435	12,816,579	13,457,408	640,829	5.00	

TUSKEGEE UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease)		Governor's Recommendation 2026
				From Prior Year		
				Amount	Percent	
ETF Advancement & Technology Fund	985,320	0	0	0	.....
Other State Funds	3,625,200	3,806,459	3,996,782	190,323	5.00	
Federal Funds	4,538,000	4,764,900	5,003,145	238,245	5.00	
Tuition and Fees	66,762,110	69,098,784	71,171,747	2,072,963	3.00	
Other Sources - Athletics Revenues	1,199,701	1,259,686	1,322,670	62,984	5.00	
Other Sources - Gifts and Grants	4,545	2,837,309	2,979,174	141,865	5.00	
Other Sources - Miscellaneous	11,872,819	12,466,460	13,089,783	623,323	5.00	
Education Trust Fund - Agricultural Research and Extension	2,000,000	2,000,000	2,100,000	100,000	5.00	
Education Trust Fund - Supplemental Appropriation	5,000,000	0	0	0	.....
TOTAL REVENUES	107,639,130	109,050,177	113,120,709	4,070,532	3.73	
TOTAL AVAILABLE	107,639,130	109,050,177	113,120,709	4,070,532	3.73	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	109,150,020	116,144,214	124,294,012	8,149,798	7.02	
EDUCATIONAL AND GENERAL TRANSFERS (NET)						
Mandatory	3,035,000	14,135,633	15,125,127	989,494	7.00	
Non-Mandatory	(4,545,890)	(21,229,670)	(26,298,430)	(5,068,760)	23.88	
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	(1,510,890)	(7,094,037)	(11,173,303)	(4,079,266)	57.50	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	107,639,130	109,050,177	113,120,709	4,070,532	3.73	
EDUCATIONAL AND GENERAL ENDING BALANCE	0	0	0	0	.....
Educational and General Expenditures by Function						
Instruction	18,407,827	18,754,542	20,087,065	1,332,523	7.11	
Research	5,149,301	5,620,592	6,014,033	393,441	7.00	
Public Service	3,862,796	4,621,506	4,945,011	323,505	7.00	
Academic Support	6,970,404	5,738,164	6,139,835	401,671	7.00	
Student Services	8,777,590	10,202,804	10,917,000	714,196	7.00	
Institutional Support	16,994,435	17,013,589	18,204,540	1,190,951	7.00	
Operation & Maintenance of Physical Plant	11,673,709	11,294,959	12,085,606	790,647	7.00	
Scholarships and Fellowships	37,313,958	42,898,058	45,900,922	3,002,864	7.00	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	109,150,020	116,144,214	124,294,012	8,149,798	7.02	
Educational and General Expenditures by Object						
Salaries and Wages	32,590,512	37,872,467	38,629,918	757,451	2.00	
Employee Benefits	6,287,000	8,148,363	8,474,593	326,230	4.00	
Supplies and Expenses	32,576,553	14,124,094	17,250,555	3,126,461	22.14	
Equipment and Other Capital Assets	381,997	14,086,552	15,072,611	986,059	7.00	
Scholarships and Fellowships	37,313,958	41,912,738	44,866,335	2,953,597	7.05	

TUSKEGEE UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	109,150,020	116,144,214	124,294,012	8,149,798	7.02	
<u>PERSONNEL</u>						
Educational and General	450.00	524.00	524.00	—	0.00	
Auxiliary Enterprises	12.00	29.00	29.00	—	0.00	
TOTAL PERSONNEL	462.00	553.00	553.00	—	0.00	
<u>RESTRICTED FINANCIAL SUMMARY</u>						
Educational and General Beginning Balance	0	0	0	0	.....
<u>REVENUES</u>						
Other State Funds	380,800	980,153	1,048,764	68,611	7.00	
Federal Funds	35,386,000	36,447,580	41,914,717	5,467,137	15.00	
Other Sources - Endowments	1,276,096	1,299,096	1,679,761	380,665	29.30	
Other Sources - Gifts and Grants	2,573,000	2,764,392	3,574,423	810,031	29.30	
Other Sources - Grants and Contracts	7,301,000	6,635,438	8,579,775	1,944,337	29.30	
Other Sources - Miscellaneous	2,500,000	3,773,851	4,879,678	1,105,827	29.30	
Other Sources - Scholarships and Professorships	1,629,904	1,898,576	2,454,903	556,327	29.30	
TOTAL REVENUES	51,046,800	53,799,086	64,132,021	10,332,935	19.21	
TOTAL AVAILABLE	51,046,800	53,799,086	64,132,021	10,332,935	19.21	
Less						
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	56,228,541	56,315,742	60,257,844	3,942,102	7.00	
<u>AUXILIARY ENTERPRISES TRANSFERS (NET)</u>						
Mandatory	3,708,014	3,392,410	3,494,182	101,772	3.00	
Non-Mandatory	(8,889,755)	(5,909,066)	379,995	6,289,061	(106.43)	
TOTAL EDUCATIONAL AND GENERAL TRANSFERS	(5,181,741)	(2,516,656)	3,874,177	6,390,833	(253.94)	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS	51,046,800	53,799,086	64,132,021	10,332,935	19.21	
EDUCATIONAL AND GENERAL ENDING BALANCE	0	0	0	0	.....
<u>Educational and General Expenditures by Function</u>						
Instruction	10,428,338	7,946,730	8,503,001	556,271	7.00	
Research	16,100,052	18,163,963	19,465,441	1,301,478	7.17	
Public Service	8,982,254	12,106,612	12,954,075	847,463	7.00	
Academic Support	462,099	438,318	469,000	30,682	7.00	
Student Services	821,953	677,031	724,423	47,392	7.00	
Institutional Support	1,483,001	22,026,976	2,361,464	(19,665,512)	(89.28)	
Scholarships and Fellowships	17,950,844	14,776,112	15,810,440	1,034,328	7.00	

TUSKEGEE UNIVERSITY

	Actual 2024	Estimated 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	56,228,541	76,135,742	60,287,844	(15,847,898)	(20.82)	
<u>Educational and General Expenditures by Object</u>						
Salaries and Wages	15,091,078	17,049,629	17,390,622	340,993	2.00	
Employee Benefits	2,999,954	3,389,293	3,457,083	67,790	2.00	
Supplies and Expenses	13,691,661	19,723,411	21,396,899	1,673,488	8.48	
Equipment and Other Capital Assets	6,495,004	2,138,641	2,202,800	64,159	3.00	
Scholarships and Fellowships	17,950,844	14,014,768	15,810,440	1,795,672	12.81	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	56,228,541	56,315,742	60,257,844	3,942,102	7.00	
<u>PERSONNEL</u>						
Educational and General	291.00	296.00	296.00	0.00	0.00	
TOTAL PERSONNEL	291.00	296.00	296.00	0.00	0.00	

NON-STATE AGENCIES

ALABAMA NETWORK OF CHILDREN'S ADVOCACY CENTERS

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	0	0	0	0	.....	0
RECEIPTS:						
State Funds:						
State General Fund	0	0	2,050,000	2,050,000	.....	0
Education Trust Fund	0	0	1,600,000	1,600,000	.....	0
State General Fund - Transfer from DHR	1,550,000	1,750,000	0	(1,750,000)	(100.00)	1,850,000
Education Trust Fund - Transfer from DHR	1,200,000	1,300,000	0	(1,300,000)	(100.00)	1,600,000
TOTAL RECEIPTS	2,750,000	3,050,000	3,650,000	600,000	19.67	3,450,000
TOTAL AVAILABLE	2,750,000	3,050,000	3,650,000	600,000	19.67	3,450,000
LESS: EXPENDITURES	2,750,000	3,050,000	3,650,000	600,000	19.67	3,450,000
Balance Unencumbered	0	0	0	0	.....	0

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

NON-STATE PROGRAM

Protective Services Function	2,750,000	3,050,000	3,650,000	600,000	19.67	
TOTAL	2,750,000	3,050,000	3,650,000	600,000	19.67	
TOTAL EXPENDITURES	2,750,000	3,050,000	3,650,000	600,000	19.67	3,450,000

ALABAMA NETWORK OF CHILDREN'S ADVOCACY CENTERS SUMMARY

Personnel Costs	22,503	86,000	100,000	14,000	16.28	
Employee Benefits	7,059	15,000	20,000	5,000	33.33	
Travel - In-State	38,624	27,125	30,000	2,875	10.60	
Travel - Out-of-State	2,165	5,000	8,000	3,000	60.00	
Rentals and Leases	355	0	0	0	.....
Utilities and Communication	8,975	8,450	10,000	1,550	18.34	
Professional Fees and Services	45,254	79,425	63,000	(16,425)	(20.68)	
Supplies/Materials/Operating Expenses	6,780	15,000	15,000	0	0.00	
Grants and Benefits	2,617,627	2,814,000	3,404,000	590,000	20.97	
Miscellaneous	658	0	0	0	.....
TOTAL EXPENDITURES	2,750,000	3,050,000	3,650,000	600,000	19.67	3,450,000
 Total Number of Employees	 1.00	 2.00	 2.00	 0.00	 0.00	

SOURCE OF FUNDS:

State General Fund	0	0	2,050,000	2,050,000	.....	0
Education Trust Fund	0	0	1,600,000	1,600,000	.....	0
Education Trust Fund - Transfer from DHR	1,200,000	1,300,000	0	(1,300,000)	(100.00)	1,600,000
State General Fund - Transfer from DHR	1,550,000	1,750,000	0	(1,750,000)	(100.00)	1,850,000
Total Funds	2,750,000	3,050,000	3,650,000	600,000	19.67	3,450,000

AGENCY DESCRIPTION: A not-for-profit organization that promotes the multi-disciplinary process in fostering an abuse-free society for Alabama's children and support the development of the children's advocacy center model through public awareness, training and networking. The network achieves this mission through 47 full-member advocacy centers, and two pilot projects that serve 54 counties with forensic interviewing, evaluations and counseling.

ALABAMA COALITION AGAINST DOMESTIC VIOLENCE

	Actual 2024	Budgeted 2025	Requested 2026	Increase/(Decrease) From Prior Year		Governor's Recommendation 2026
				Amount	Percent	
Unencumbered Balance Brought Forward	0	0	0	0	.....	0
RECEIPTS:						
Federal and Local Funds:						
Health and Human Services	592,797	2,500,224	2,500,224	0	0.00	2,500,224
Department of Justice	106,424	189,000	189,000	0	0.00	189,000
Housing and Urban Development	804,200	804,200	804,200	0	0.00	804,200
State Funds:						
State General Fund	169,633 *	169,633 **	169,633	0	0.00	169,633
Marriage License Fees	558,859	107,576	107,576	0	0.00	107,576
Memberships, Contributions	21,000	21,000	21,000	0	0.00	21,000
TOTAL RECEIPTS	2,252,913	3,791,633	3,791,633	0	0.00	3,791,633
TOTAL AVAILABLE	2,252,913	3,791,633	3,791,633	0	0.00	3,791,633
LESS: EXPENDITURES	2,252,913	3,791,633	3,791,633	0	0.00	3,791,633
Balance Unencumbered	0	0	0	0	.....	0

*Act 2023-302 **Act 2024-198

SUMMARY BUDGET REQUEST

PROGRAMS AND PROGRAM FUNCTIONS

NON-STATE PROGRAM

Protective Services Function	2,252,913	3,791,633	3,791,633	0	0.00	
TOTAL	2,252,913	3,791,633	3,791,633	0	0.00	
TOTAL EXPENDITURES	2,252,913	3,791,633	3,791,633	0	0.00	3,791,633

ALABAMA COALITION AGAINST DOMESTIC VIOLENCE SUMMARY

Personnel Costs	583,848	508,000	508,000	0	0.00	
Employee Benefits	106,168	106,168	106,168	0	0.00	
Travel - In-State	13,220	13,220	13,220	0	0.00	
Travel - Out-Of-State	13,220	13,220	13,220	0	0.00	
Repairs and Maintenance	7,000	7,000	7,000	0	0.00	
Rentals and Leases	52,456	52,456	52,456	0	0.00	
Utilities and Communication	7,000	7,000	7,000	0	0.00	
Professional Fees and Services	239,544	239,544	239,544	0	0.00	
Supplies/Materials/Operating Expenses	4,000	4,000	4,000	0	0.00	
Grants and Benefits	1,226,457	2,841,025	2,841,025	0	0.00	
TOTAL EXPENDITURES	2,252,913	3,791,633	3,791,633	0	0.00	3,791,633
Total Number of Employees	9.00	9.00	9.00	0.00	0.00	

SOURCE OF FUNDS:

State General Fund	169,633	169,633	169,633	0	0.00	169,633
Health and Human Services	592,797	2,500,224	2,500,224	0	0.00	2,500,224
Department of Justice	106,424	189,000	189,000	0	0.00	189,000
Housing and Urban Development	804,200	804,200	804,200	0	0.00	804,200
Marriage License Fees	558,859	107,576	107,576	0	0.00	107,576
Memberships, Contributions	21,000	21,000	21,000	0	0.00	21,000
Total Funds	2,252,913	3,791,633	3,791,633	0	0.00	3,791,633

AGENCY DESCRIPTION: A not-for-profit organization that promotes the multi-disciplinary process in fostering an abuse-free society for Alabama's children and support the development of the children's advocacy center model through public awareness, training and networking. The network achieves this mission through 16 member programs that serve 67 counties with emergency shelters, 24 hour crisis hotline, and counseling.

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GLOSSARY

Accrual	Particular money set aside for a specific purpose.
Agency	Includes state agencies, departments, boards, bureaus, the legislature, and institutions of the state.
Allotment	A quarterly division of the agency's appropriation into amounts that may be encumbered or expended during a fiscal quarter.
Annual Comprehensive Financial Report (ACFR)	Financial statements prepared by the State Comptroller's Office which report financial information of all State Government as a single entity. This report is prepared according to Generally Accepted Accounting Principles and the Governmental Accounting Standards Board.
Appropriation	The authorization for an agency to make expenditures and to incur obligations for specific purposes.
Appropriation Transfer	Changes between programs (appropriation class) by an agency or department that may only be made by the Governor.
Audit	An official inspection of an individual's or organization's accounts, typically by an independent body.
Balanced Budget	Occurs in financial planning or the budgeting process when total expected revenues are equal to or greater than total planned spending. A budget can be considered balanced after a full year's worth of revenues and expenses have been incurred and recorded.
Bonded Indebtedness	Any formally executed written agreement representing a promise by a unit of government to pay to another a specified sum of money, at a specified date or dates at least one year into the future.
Capital Outlay	Expenditures on capital projects that result in the acquisition, construction or major alteration of land, buildings, or infrastructure (as listed in Section 41-4-93, <i>Code of Alabama 1975</i>) and will not be completed within one fiscal year.
Conditional Appropriation	The authorization for an agency to make expenditures and to incur obligations for specific purposes only after certain conditions are met by the agency as to the need of the appropriation. The conditional request is then approved by the Governor, Finance Director and the legislature in order to release the funds to the agency.
Earmark Funds	An official order laying claim to the use of property or materials.
Education Trust Fund (ETF)	The largest operating fund of the State of Alabama. Used for the support, maintenance and development of public education in Alabama, debt service and capital improvements relating to educational facilities, and other functions related to educating the state's citizens.
Emergency Appropriations	Allotments which may be made for authorized purposes for which no specific appropriation has been made or for which an insufficient appropriation was inadvertently made.

Encumbrance	An obligation of state funds that reserve a portion of the annual appropriation and allotments. The total amount of all outstanding purchase orders, delivery orders, and other encumbrance related documents.
Executive Budget Office (EBO)	A division of the Department of Finance that is responsible for preparing the Governor's budget proposal, administering and supervising the execution of legislative appropriations, estimating revenues for budget preparation, and administration and assisting in the drafting of budget appropriation bills.
Expended Amount	The total of transactions that have been processed in STAARS Financial for the budget fiscal year.
Expenditure	The act of spending money.
Fiduciary Fund	Used in governmental accounting to report on assets held in trust for others. When financial statements are prepared for fiduciary funds, they are presented using the economic resources measurement focus and the accrual basis of accounting.
Fiscal Year	A twelve-month period beginning October 1 and ending September 30 of the following calendar year which is used as the state's accounting and appropriation period.
Fund	A fiscal and accounting entity with a self-balancing set of accounts that the state uses to keep track of specific sources of funding and spending for a particular purpose.
Fund Balance	The beginning balance is the ending balance brought forward from the previous year. The ending balance is the sum of the beginning balance, revenues/receipts, and lapses less expenditures and reversions within the fiscal year.
General Fund (GF)	One of six major operating funds in the State of Alabama. Supports state programs such as child development and protection, criminal justice, conservation efforts, economic development, public health and safety, mental health, Medicaid, legislative activities, and the court system.
Governmental Fund	Money, assets, or property, of the United States government, of a state government, or of a local government, including any branch, subdivision, department, agency, or other component of any such government.
Interagency Agreement	Documents executed between agencies or departments which defines the transfer of funds between the agencies.
Legislative Services Agency	Created by Act 2017-214 to provide legal, fiscal and code revision (LSA) services to the Alabama Legislature. The Legislative Services Agency includes the Alabama Law Institute, Legislative Fiscal Office, and Legislative Reference Service.
Major Fund	Those funds whose revenues, expenditures/expenses, assets or liabilities are at least 10 % of the total for their fund category and 5 % of the aggregate of all governmental enterprise funds in total.
Obligated Amount	The expended amount plus the encumbered amount.
Operations Plan	Annual plan for the operation of each authorized program of an agency that ensures the objectives of the legislature's appropriations are met. It identifies the personnel costs, employee benefits, travel, supplies, equipment purchases, and other expenditures by major object.

Operations Plan Revision	The written request of an agency to revise an appropriation.
Performance Indicators	These are listed under the agency pages for Teachers' Retirement System, Judicial Retirement Fund and Employees' Retirement System. The charts listed are a comparison of actual, budgeted and estimated contribution rates and membership numbers of active and retired members of each system.
Program	Major functional areas of an agency that corresponds with appropriation authority specified by the legislature.
Program Change	A transfer or change of appropriations between programs within an agency or department, which can only be made by the Governor, and are reported to the legislature quarterly.
Program Function	Further breakdown of major functional areas of each agency.
Proprietary Fund	Used in governmental accounting to account for activities that involve business-like interactions, either within the government or outside of it. The two types of proprietary funds are enterprise funds and internal service funds.
Quarterly Performance Reports (QPR)	Reports on actual accomplishments of each state agency, mandated by the Budget Management Act to be reported quarterly to the Governor and the legislature.
Rainy Day Fund (ETF)	Section 260.02 of the Constitution of Alabama 2022 established the current Education Trust Fund Rainy Day Account within the Alabama Trust Fund through oil and gas capital payments. The maximum amount available for withdrawal equals 6.5% of the ETF appropriations for the prior fiscal year less any amounts previously withdrawn that have not been repaid. The Account's repayment deadline is six years.
Rainy Day Fund (General Fund)	Section 260.02 of the Constitution of Alabama 2022 established the current State General Fund Rainy Day Account as a part of the Alabama Trust Fund. At no time may the amount withdrawn from this Account exceed 10% of General Fund appropriations for the previous fiscal year less any amounts previously withdrawn which have not been repaid. The Legislature must replenish the Account within ten years after withdrawal.
Requisition	An official order laying claim to the use of property or materials.
Revenue	Monies received from taxes, fees, fines, federal grants, bond sales, and other sources deposited in the state treasury and available as a source of funds to state government.
Reversion	All unencumbered balances of all appropriations revert to the state treasury at the end of each fiscal year and are credited to the General Fund, Education Trust Fund, or the special fund from which the appropriations were made.
Reversion Reappropriated	An appropriation which remains unexpended in the prior year may be authorized to spend in the following fiscal year.
Strategic Planning	The Governor is required by law to develop a four-year strategic plan for presentation to the legislature prior to the first day of the second regular legislative session in each term of office. The plan shall include program, long-range revenue, and expenditure plans for the quadrennium, improvements in the state infrastructure requiring capital outlay, and recommended steps to reduce the cost of operation of state government. (§ 41-19-3(b), <i>Code of Alabama 1975</i>)

- Supplemental Appropriation** The authorization for an agency to make expenditures and to incur obligations for specific purposes. Supplemental appropriation bills are for a single purpose and provide the source of revenue necessary to pay the appropriation. A supplemental appropriation bill can increase/decrease a current appropriation, create a new appropriation, or amend the current appropriation bill by correcting or changing language in the bill regarding a specific expenditure.
- Unencumbered Balance** An agency's beginning available cash in a fund minus any prior year expenditures and adjustments.

ACRONYMS

- AALGA (Alabama Agricultural Land Grant Alliance)
- ABC (Alcoholic Beverage Control)
- ACCET (Alabama College and Career Exploration Tool)
- ACFR (Annual Comprehensive Financial Report)
- ACHE (Alabama Commission on Higher Education)
- ACHNs (Alabama Coordinated Health Networks)
- ACJIC (Alabama Criminal Justice Information Center)
- ADECA (Alabama Department of Economic and Community Affairs)
- ADECE (Alabama Department of Early Childhood Education)
- ADEM (Alabama Department of Environmental Management)
- ADPH (Alabama Department of Public Health)
- ADWFA (Alabama Drinking Water Finance Authority)
- AETC (Alabama Educational Television Commission)
- AHC (Alabama Historical Commission)
- AIC (Alabama Innovation Corporation)
- ACIFA (Alabama Corrections Institution Finance Authority)
- AIDT (Alabama Industrial Development Training)
- AIRRAP (Alabama Industry – Recognized and Registered Apprenticeship Program)
- ATIB (Alabama Transportation Infrastructure Bank)
- AKEEP (Alabama-Korea Education & Economic Partnership)
- ALEA (Alabama Law Enforcement Agency)
- ALS (Amyotrophic Lateral Sclerosis)
- ALSDE (Alabama State Department of Education)
- AOC (Alabama Office of Courts)
- APOSTC (Alabama Peace Officers’ Standards and Training Commission)
- APSCA (Alabama Public School and College Authority)
- ARP (American Rescue Plan)
- ARPA (American Rescue Plan Act)

- ASBDC (Alabama Small Business Development Consortium)
- ASCCA (Alabama’s Special Camp for Children and Adults)
- ASCTE (Alabama School of Cyber Technology and Engineering)
- ASD (Autism Spectrum Disorder)
- ATLAS (Alabama Terminal on Linking and Analyzing Statistics) or (Accomplished Teaching, Learning and Schools)
- AUTRC (Alabama University TVA Research Consortium)
- AWPCA (Alabama Water and Pollution Control Association)
- B.A. (Bachelor of Arts)
- CACC (Central Alabama Community College)
- CAPCO (Certified Capital Company Program)
- CARES (Coronavirus Aid, Relief, and Economics Security)
- CBCAP (Community-Based Child Abuse Prevention)
- CCDF (Child Care Discretionary Fund)
- CEO (Chief Executive Officer)
- CHIP (Children’s Health Insurance Program)
- CLARB (Council of Landscape Architectural Registration Boards)
- CLAS (Council for Leaders in Alabama Schools)
- CMIA (Cash Management Improvement Act)
- CMS (Centers for Medicare and Medicaid Services)
- COBRA (Consolidate Omnibus Budget Reconciliation Act)
- COLA (Cost of Living Adjustment)
- CPA (Certified Public Accountant)
- CPE (Certified Public Expenditures)
- CRRSA (Coronavirus Response and Relief Supplemental Act)
- CS4AL (Computer Science for Alabama)
- CLT (Cross-Laminated Timber)
- CW (Clean Water)
- CWS (Child Welfare Services)

- D.C. (District of Columbia)
- DA (District Attorney)
- DCNR (Department of Conservation and Natural Resources)
- DHR (Department of Human Resources)
- DNA (Deoxyribonucleic Acid)
- DOT (Department of Transportation)
- DPS (Department of Public Safety)
- DUI (Driving Under the Influence)
- DV (Domestic Violence)
- DW (Drinking Water)
- DYS (Department of Youth Services)
- EBO (Executive Budget Office)
- EDP (Electronic Data Processing)
- EMA (Emergency Management Agency)
- EMSP (Emergency Medical Service Provider)
- EMT (Emergency Medical Technician)
- EPSCoR (Experimental Program to Simulate Competitive Research)
- ERS (Employees Retirement Systems)
- ETF (Education Trust Fund)
- FAFSA (Free Application for Federal Student Aid)
- FEMA (Federal Emergency Management Agency)
- FMAP (Federal Medical Assistance Percentages)
- FPL (Federal Poverty Level)
- FY (Fiscal Year)
- GAAP (Generally Accepted Accounting Principles)
- GDP (Gross Domestic Product)
- GEERF (Governor's Emergency Education Relief Fund)
- GF (General Fund)
- GFOA (Government Finance Officers Association)

- GOEWT (Governor’s Office of Education and Workforce Transformation)
- GOMESA (Gulf of Mexico Energy Security Act)
- HCBS (Home & Community-Based Services)
- HHS (Health and Human Services)
- HIE (Health Information Exchange)
- HOH (Hard of Hearing)
- HRSA (Health Resources and Services Administration)
- HTSF (Highway Traffic Safety Fund)
- IFTA (International Fuel Tax Agreement)
- ILP (Independent Living Program)
- IT (Information Technology)
- ITP (Interpreter Training Program)
- JAG (Jobs for Alabama’s Graduates)
- JEEP (Joint Enlistment Enhancement Program)
- JTF (Joint Task Force)
- LPN (Licensed Practical Nurse)
- Lt. (Lieutenant)
- MNC (Multiple Needs Council)
- NAAL (Network of Alabama Academic Libraries)
- NBCT (National Board-Certified Teachers)
- NCARB (National Council of Architectural Registration Boards)
- NE (Northeast)
- NEA (National Education Association)
- NIEER (National Institute for Early Education Research)
- NW (Northwest)
- O & M (Operations and Maintenance)
- OSM (Office of Surface Mining)
- PA (Physician Assistants)
- PACT (Prepaid Affordable College Tuition)

- P-EBT (Pandemic Electronic Benefit Transfer)
- PMS (Payment Management System)
- PSCA (Public School and College Authority)
- QPR (Quarterly Performance Report)
- RADEF (Research and Development Enhancement Fund)
- RESTORE (Resource and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies)
- RSA (Retirement Systems of Alabama)
- S.P.A.N. (Special Programming Achievement Network)
- SAE (State Administrative Expenses)
- SAFE (Security for Alabama Funds Enhancement)
- SARA (State Authorization and Reciprocity Agreements)
- ASPA (Alabama State Portal Agent)
- SBI (State Bureau of Investigation)
- SBIR (Small Business Innovation Research)
- SE (Southeast)
- SED (Serious Emotional Disturbance)
- SEHIP (State Employees' Health Insurance Plan)
- SEICTF (State Employee Injury Compensation Trust Fund)
- SIF (State Insurance Fund)
- SNAP (Supplemental Nutrition Assistance Program)
- SOM (School of Medicine)
- SREB (Southern Regional Educational Board)
- SRF (State Revolving Fund)
- SSSF (Strong Start, Strong Finish)
- STEAM (Science, Technology, Engineering, Arts & Math)
- STEM (Science, Technology, Engineering and Mathematics)
- STTR (Small Business Technology Transfer Research)
- SW (Southwest)
- TANF (Temporary Assistance for Needy Families)

- TEAMS (Teacher Excellence and Accountability for Mathematics and Science)
- TNC (The Nature Conservancy)
- UAB (University of Alabama at Birmingham)
- UAH (University of Alabama at Huntsville)
- USDA (United States Department of Agriculture)
- VOCA (Victims of Crime Act)

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