



State of Alabama Legislative Services Agency

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M E M O R A N D U M

To: Representative Phillip Rigsby
From: John Friedenreich
Legislative Fiscal Analyst
Date: October 14, 2026
Re: Requested appropriation information

The Speaker's office requested that the LSA Fiscal Division provide the attached information.

Attached are the A&T appropriations for the public-school systems within your district. Please note that your district overlaps with the boundaries of some school systems, even if there is no school from that system located within your district.

Additionally, we have included the teacher salary matrix for FY 2022–FY 2026. The matrix was revised in 2023 to include specific pay bands for years of experience beyond nine years, providing a 1% increase each year up to 35 years

Last, we attached pages from our Budget Fact Book containing information regarding cost-of-living adjustments for state employees and teachers; retiree bonuses; contributions to TRS, ERS, SEIP, and PEEHIP; and total receipts and expenditures for both the ETF and the General Fund.

Please let Dustin or me know if you have any additional questions.

Advancement and Technology Supplementals

Fiscal Year	Huntsville City Schools	Limestone County Schools	Madison County Schools	Madison City Schools
FY 2021	\$6,441,389	\$2,986,110	\$5,281,831	\$3,210,535
FY 2022	\$6,477,377	\$3,579,597	\$5,311,708	\$3,260,873
FY 2023 (No A&T supplemental bill)				
FY 2024	\$22,648,155	\$15,140,011	\$19,751,676	\$12,144,543
FY 2025	\$25,283,330	\$17,045,776	\$22,212,296	\$13,814,040
FY 2026	\$18,212,290	\$12,373,914	\$15,666,265	\$9,958,583

Teacher Salary Matrix for FY 2026

Experience	Degree Level			
	B.S. or Non-Degree	M.S.	6 Year	Doctorate
<3yrs	47,600	51,875	55,936	59,995
<6yrs	49,616	57,058	61,524	65,997
<9yrs	51,792	59,558	64,237	68,881
9	53,356	61,358	66,177	70,962
10	53,888	61,971	66,838	71,671
11	54,428	62,591	67,506	72,387
12	54,972	63,217	68,181	73,111
13	55,522	63,848	68,864	73,842
14	56,077	64,487	69,551	74,581
15	56,638	65,133	70,248	75,327
16	57,204	65,783	70,950	76,080
17	57,776	66,441	71,660	76,841
18	58,354	67,105	72,377	77,608
19	58,937	67,776	73,101	78,384
20	59,527	68,454	73,831	79,169
21	60,122	69,139	74,570	79,961
22	60,723	69,831	75,314	80,760
23	61,330	70,528	76,068	81,567
24	61,944	71,234	76,829	82,383
25	62,563	71,946	77,597	83,207
26	63,188	72,665	78,373	84,039
27	63,821	73,392	79,157	84,880
28	64,459	74,126	79,948	85,728
29	65,104	74,867	80,748	86,586
30	65,754	75,616	81,555	87,452
31	66,412	76,372	82,371	88,325
32	67,077	77,136	83,195	89,209
33	67,747	77,907	84,027	90,102
34	68,424	78,686	84,867	91,003
35	69,109	79,473	85,715	91,912

Teacher Salary Matrix for FY 2025

Experience	Degree Level			
	B.S. or Non-Degree	M.S.	6 Year	Doctorate
<3yrs	47,600	51,875	55,936	59,995
<6yrs	49,616	57,058	61,524	65,997
<9yrs	51,792	59,558	64,237	68,881
9	53,356	61,358	66,177	70,962
10	53,888	61,971	66,838	71,671
11	54,428	62,591	67,506	72,387
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16	57,204	65,783	70,950	76,080
17	57,776	66,441	71,660	76,841
18	58,354	67,105	72,377	77,608
19	58,937	67,776	73,101	78,384
20	59,527	68,454	73,831	79,169
21	60,122	69,139	74,570	79,961
22	60,723	69,831	75,314	80,760
23	61,330	70,528	76,068	81,567
24	61,944	71,234	76,829	82,383
25	62,563	71,946	77,597	83,207
26	63,188	72,665	78,373	84,039
27	63,821	73,392	79,157	84,880
28	64,459	74,126	79,948	85,728
29	65,104	74,867	80,748	86,586
30	65,754	75,616	81,555	87,452
31	66,412	76,372	82,371	88,325
32	67,077	77,136	83,195	89,209
33	67,747	77,907	84,027	90,102
34	68,424	78,686	84,867	91,003
35	69,109	79,473	85,715	91,912

Teacher Salary Matrix for FY 2024

Experience	Degree Level			
	B.S. or Non-Degree	M.S.	6 Year	Doctorate
<3yrs	44,226	50,857	54,839	58,818
<6yrs	48,643	55,939	60,317	64,702
<9yrs	50,776	58,390	62,977	67,530
9	52,309	60,154	64,879	69,570
10	52,831	60,755	65,527	70,265
11	53,360	61,363	66,182	70,967
12	53,894	61,977	66,844	71,677
13	54,433	62,596	67,513	72,394
14	54,977	63,222	68,187	73,118
15	55,527	63,855	68,870	73,850
16	56,082	64,493	69,558	74,588
17	56,643	65,138	70,254	75,334
18	57,209	65,789	70,957	76,086
19	57,781	66,447	71,667	76,847
20	58,359	67,111	72,383	77,616
21	58,943	67,783	73,107	78,393
22	59,532	68,461	73,837	79,176
23	60,127	69,145	74,576	79,967
24	60,729	69,837	75,322	80,767
25	61,336	70,535	76,075	81,575
26	61,949	71,240	76,836	82,391
27	62,569	71,952	77,604	83,215
28	63,195	72,672	78,380	84,047
29	63,827	73,399	79,164	84,888
30	64,464	74,133	79,955	85,737
31	65,109	74,874	80,755	86,593
32	65,761	75,623	81,563	87,459
33	66,418	76,379	82,379	88,335
34	67,082	77,143	83,202	89,218
35	67,753	77,914	84,034	90,109

Teacher Salary Matrix for FY 2023

Experience	Degree Level			
	B.S. or Non-Degree	M.S.	6 Year	Doctorate
<3yrs	43,358	49,859	53,763	57,664
<6yrs	47,689	54,842	59,134	63,433
<9yrs	49,780	57,245	61,742	66,205
9	51,283	58,974	63,606	68,205
10	51,795	59,563	64,242	68,887
11	52,313	60,159	64,884	69,575
12	52,837	60,761	65,533	70,271
13	53,365	61,368	66,189	70,974
14	53,899	61,982	66,850	71,684
15	54,438	62,602	67,519	72,401
16	54,982	63,228	68,194	73,125
17	55,532	63,860	68,876	73,856
18	56,087	64,499	69,565	74,594
19	56,648	65,144	70,261	75,340
20	57,214	65,795	70,963	76,094
21	57,787	66,453	71,673	76,855
22	58,364	67,118	72,389	77,623
23	58,948	67,789	73,113	78,399
24	59,538	68,467	73,845	79,183
25	60,133	69,151	74,583	79,975
26	60,734	69,843	75,329	80,775
27	61,342	70,541	76,082	81,583
28	61,955	71,247	76,843	82,399
29	62,575	71,959	77,611	83,223
30	63,200	72,679	78,387	84,055
31	63,832	73,405	79,171	84,895
32	64,471	74,140	79,963	85,744
33	65,115	74,881	80,763	86,602
34	65,766	75,630	81,570	87,468
35	66,424	76,386	82,386	88,342

Teacher Salary Matrix for FY 2022

Experience	Degree Level			
	B.S. or Non-Degree	M.S.	6 Year	Doctorate
< 3 yrs	41,690	47,941	51,695	55,446
< 6 yrs	45,855	52,733	56,860	60,990
< 9 yrs	47,865	55,043	59,367	63,659
< 12 yrs	48,822	56,144	60,554	64,932
< 15 yrs	49,798	57,267	61,765	66,231
< 18 yrs	50,794	58,412	63,000	67,556
< 21 yrs	51,810	59,580	64,261	68,907
< 24 yrs	52,846	60,773	65,546	70,285
< 27 yrs	53,903	61,987	66,857	71,691
27+ yrs	54,981	63,228	68,194	73,125

Cost of Living Adjustments/Bonuses

Fiscal Year	State Employees	Teachers
2007	5.0%	5.0%
2008	3.5%	7.0%
2009	3.5%	-
2014	-	2.0% ¹
2015	\$400 ²	-
2017	-	2.0 - 4.0% ³
2019	3.0%	2.5%
2020	2.0%	4.0%
2022	2.0%	2.0%
2023	4.0%	4.0%
2024	2.0%	2.0%
2025	2.0%	2.0%

Retirees		
Fiscal Year	State Employees	Teachers
2007	7.0%; minimum of \$25/month	7.0%; minimum of \$25/month
2008	One-time bonus equal to \$1/month for each year of service.	One-time bonus equal to \$2/month for each year of service.
2009	One-time bonus equal to \$1/month for each year of service.	-
2015	One-time bonus equal to \$2/month for each year of service or \$300, whichever is greater.	-
2018	One-time bonus equal to \$1/month for each year of service.	One-time bonus equal to \$1/month for each year of service.
2022	One-time bonus equal to \$2/month for each year of service.	One-time bonus equal to \$2/month for each year of service.

¹ K-12 Teachers and Support Personnel only.

² One-time lump-sum bonus.

³ Percentage dependent on salary and/or position.

Retirement Systems Contributions & Investment Income

Fiscal Year	Employer Contributions ⁴	Employee Contributions ⁴	Net Investment Income	Total Receipts
Teachers' Retirement System				
2015	714,884,634	477,917,619	267,873,704	1,460,675,957
2016	728,922,645	475,980,267	2,207,134,067	3,412,036,979
2017	758,780,173	489,637,845	2,644,790,659	3,893,208,677
2018	803,146,324	493,466,175	2,273,405,962	3,570,018,461
2019	843,551,360	522,908,600	623,632,167	1,990,092,127
2020	836,847,225	515,002,973	1,384,075,056	2,735,925,254
2021	848,153,799	525,755,326	5,739,030,795	7,112,939,920
2022	963,163,487	563,132,459	(3,865,353,726)	(2,339,057,780)
2023	978,950,793	596,532,515	3,346,939,564	4,922,722,872
2024	1,038,675,885	625,335,580	5,723,916,414	7,387,927,879
Employees' Retirement System				
2015	398,769,193	229,253,696	129,260,244	757,283,133
2016	421,734,314	238,017,020	1,055,914,678	1,715,666,012
2017	413,007,212	233,901,390	1,405,468,699	2,052,377,301
2018	412,834,311	241,741,068	1,101,807,742	1,756,383,121
2019	453,338,846	254,439,719	324,246,335	1,032,024,900
2020	504,692,875	270,946,792	727,457,310	1,503,096,977
2021	501,003,098	286,395,890	2,864,950,149	3,362,349,137
2022	545,974,851	310,158,803	(1,941,916,726)	(1,085,618,075)
2023	575,826,573	334,456,058	1,657,504,627	2,568,034,758
2024	650,208,600	362,579,844	2,939,986,862	3,953,105,306
Judicial Retirement Fund				
2015	14,666,649	3,683,420	(855,904)	17,494,165
2016	16,984,598	3,723,276	28,321,581	49,029,455
2017	16,825,675	3,972,336	32,685,097	53,483,108
2018	16,611,990	3,867,366	27,622,721	48,102,077
2019	17,449,495	4,101,223	11,014,357	32,565,075
2020	17,483,427	4,183,789	23,155,453	44,822,669
2021	17,634,199	4,271,766	63,715,212	85,621,177
2022	19,925,425	4,691,655	(51,779,447)	(27,162,367)
2023	20,856,695	5,019,289	42,795,042	68,671,026
2024	21,993,057	5,249,321	69,521,180	96,763,558

⁴ See pages 11-12 for contribution rates.

State Employees' Health Insurance Plan (SEHIP)

Fiscal Year	Employer Contribution		Active Employee Contribution				
	Active Employee Per Month	Annual Total	Individual Coverage ⁵	Dependent Coverage ¹	Spousal Surcharge ⁶	Wellness Premium	Tobacco User Premium
2017	\$850	\$320,659,045	\$30	\$220	\$50	\$25	\$60
2018	\$930	\$350,803,551	\$30	\$220	\$50	\$25	\$60
2019	\$930	\$354,647,880	\$30	\$220	\$50	\$25	\$60
2020	\$930	\$360,061,856	\$30	\$220	\$50	\$25	\$60
2021	\$930	\$358,749,763	\$30	\$220	\$50	\$25	\$60
2022	\$930	\$346,827,196	\$30	\$220	\$50	\$25	\$60
2023	\$930	\$355,119,384	\$30	\$220	\$50	\$50	\$60
2024	\$977	\$371,517,583	\$30	\$220	\$25 or \$50	\$50	\$65
2025	\$1,005	\$390,660,510	\$30	\$220	\$25 or \$50	\$50	\$65
2026 ⁷	\$1,025	\$400,030,680	\$30	\$220	\$25 or \$50	\$50	\$65

Type of Contract	Premium Rate
Individual	\$30
Family without Spouse/Surviving Spouse	\$220
Family with Spouse	\$295-\$320
Individual plus spouse plus other dependents	\$307

⁵ Assumes the employee (and spouse for Dependent Coverage) qualifies for the monthly wellness discount and the non-tobacco usage discount.

⁶ Spousal Surcharge is applied when a spouse is enrolled in SEHIP and the spouse is eligible for other health insurance through his or her employer. Amount of surcharge dependent upon the premium amount of other health insurance.

⁷ FY 2026 employer contribution total amount is the budgeted amount.

Public Education Employees' Health Insurance Plan (PEEHIP)

Fiscal Year	Employer Contribution		Active Employee Contribution				
	Active Employee Per Month	Annual Total	Individual Coverage	Dependent Coverage	Spousal Surcharge	Wellness Premium	Tobacco User Premium
2017	\$800	\$945,333,828	\$30	\$177	\$100	\$50	\$50
2018	\$800	\$947,135,332	\$30	\$177	\$100	\$50	\$50
2019	\$800	\$945,792,186	\$30	\$277	-	\$50	\$50
2020	\$800	\$956,229,863	\$30	\$277	-	\$50	\$50
2021	\$800	\$949,651,334	\$30	\$277	-	\$50	\$50
2022	\$800	\$975,211,793	\$30	\$277	-	\$50	\$50
2023	\$800	\$987,357,347	\$30	\$277	-	\$50	\$50
2024	\$800	\$1,004,955,111	\$30	\$277	-	\$50	\$50
2025	\$800	\$1,011,897,935	\$30	\$277	-	\$50	\$50
2026 ⁸	\$904	\$1,128,799,488	\$30	\$277	-	\$50	\$50

Type of Contract	Premium Rate
Individual	\$30
Individual plus non-spouse dependents (no spouse)	\$207
Individual plus spouse only (no other dependents)	\$282
Individual plus spouse plus other dependents	\$307

⁸ FY 2026 employer contribution total amount shown is the budgeted amount.

Education Trust Fund Receipts and Expenditures

Fiscal Year	Actual Receipts ⁹	Change	Actual Expenditures ¹⁰	Change
2011	\$5,337,663,842	2.30%	\$5,340,833,054	2.60%
2012	\$5,704,207,619	6.87%	\$5,692,866,517	6.59%
2013	\$5,683,296,432	-0.37%	\$5,442,852,452	-4.39%
2014	\$5,802,736,485	2.10%	\$5,806,727,180	6.69%
2015	\$6,048,341,073	4.23%	\$5,915,299,204	1.87%
2016	\$6,072,936,061	0.41%	\$5,959,521,088	0.75%
2017	\$6,327,327,218	4.19%	\$6,332,041,468	6.25%
2018	\$6,753,565,379	6.74%	\$6,423,919,332	1.45%
2019	\$7,215,276,203	6.84%	\$6,650,298,627	3.52%
2020 ¹¹	\$7,741,237,483	7.29%	\$7,160,333,397	7.67%
2021	\$8,643,813,063	11.66%	\$7,461,227,131	4.20%
2022	\$10,419,531,598	20.54%	\$9,003,348,446	20.67%
2023	\$10,430,960,185	0.11%	\$11,169,809,439	24.06%
2024	\$10,660,548,592	2.20%	\$11,316,853,158	1.32%
2025	\$10,926,214,619	2.49%	\$11,637,483,706	2.83%

⁹ Does not reflect beginning balances.

¹⁰ Before reversions.

¹¹ For FY2020, amount includes \$301,665,743 temporary transfer from the Budget Stabilization Fund, and \$15,000,000 transfer from the Advancement and Technology Fund.

General Fund Receipts and Expenditures

Fiscal Year	Actual Receipts	Change	Actual Expenditures ¹²	Change
2011	\$1,517,092,423	6.23%	\$1,535,186,080	4.19%
2012	\$1,683,865,195	11.0%	\$1,725,266,166	12.38%
2013	\$1,725,226,280	2.46%	\$1,761,827,380	2.12%
2014	\$1,754,572,838	1.70%	\$1,788,690,083	1.53%
2015	\$1,851,312,710	5.51%	\$1,889,400,823	5.63%
2016	\$1,845,326,835	-0.32%	\$1,910,568,880	1.12%
2017	\$1,919,833,772	4.04%	\$1,903,015,942	-0.40%
2018	\$1,996,117,505	3.97%	\$1,966,934,002	3.36%
2019	\$2,151,954,704	7.81%	\$2,122,951,856	7.93%
2020	\$2,299,176,801	6.84%	\$2,329,397,811	9.72%
2021	\$2,562,158,281	11.44%	\$2,639,948,834	13.33%
2022	\$2,777,752,621	8.41%	\$2,915,928,241	10.45%
2023	\$3,239,589,643	16.63%	\$3,261,496,529	11.85%
2024	\$3,466,147,298	6.54%	\$3,634,243,446	11.43%
2025	\$3,586,265,403	3.47%	\$3,852,958,373	6.02%

¹² Before reversions.