



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



Eric G. Mackey, Ed.D.
State Superintendent of Education

May 27, 2025

MEMORANDUM

TO: City and County Superintendents of Education

FROM: Eric G. Mackey *EGM*
State Superintendent of Education

RE: Fiscal Year (FY) 2026 Classroom Instructional Support Funds

The enclosed forms are to be used to comply with the *Code of Alabama*, Section 16-1-8.1, which specifies that all components of classroom instructional support as specified in the Foundation Program with the exception of textbooks will be subject to the school-level allocation and purchasing process. The forms are also available on the Alabama State Department of Education website ([Alabama Achieves](#)) in the LEA Accounting Section.. Please duplicate as necessary or [download](#) the forms from the website.

The allotment for Classroom Materials and Supplies may not be utilized to supplement common purchases. *Code of Alabama*, Section 16-1-8.1, Part (13), provides that the allotment for Classroom Materials and Supplies may not be utilized to supplement common purchases when the first annual *Education Budget Act* after October 1, 2005, appropriates a minimum of \$200 per unit for Common Purchases. Since the FY 2008 *Education Budget Act* (Act 2007-361) appropriated \$200 per unit for Common Purchases, the allotment for Classroom Materials and Supplies may not be utilized to supplement common purchases. The \$1000.00 per unit appropriated for Classroom Materials and Supplies is not subject to a vote by the budget committee.

Please use the Unit Breakdown report that you have received to calculate the allocations for each school based on the following amounts in the FY 2026 Education Trust Fund Appropriations Bill (Act 2025-270). These allocations are to be calculated based on total units earned, including Teachers, Principals, Assistant Principals, Counselors, Librarians, Vocational Education Directors, and Vocational Education Counselors. The Unit Breakdown is as follows:

Technology	\$500.00/unit
Professional Development	\$100.00/unit
Library Enhancement	\$157.72/unit

If you have any questions, please do not hesitate to contact members of my staff at (334) 694-4617.

EGM/NS/LJ

Enclosures

cc: Chief School Financial Officers
LEA Accounting

FY25-3032

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of Education

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Executive Officer

**Technology
Proposed Budget - FY 2026**

1. Total amount allocated for Technology:

$$\frac{\text{_____}}{\text{No. of units}} \times \frac{\$ 500.00}{\text{Amount per unit}} = \$ \text{_____}$$

2. Amount budgeted for Common Purchases:
(See attached list)

$$\frac{\text{_____}}{\text{No. of units}} \times \frac{\text{_____}}{\text{Amount per unit}} = \$ \text{_____}$$

3. Amount available for individual teacher purchases:
(\$500.00 less the amount per unit from #2)

$$\frac{\text{_____}}{\text{No. of units}} \times \frac{\text{_____}}{\text{Amount per unit}} = \$ \text{_____}$$

Certification to local superintendent:

We certify that we have developed the proposed budget presented above in accordance with procedures outlined in Section 16-1-8.1 of the *Code of Alabama*.

Budget Committee

1. _____
Signature of Teacher

2. _____
Signature of Teacher

3. _____
Signature of Teacher

4. _____
Signature of Teacher

5. _____
Signature of Principal
or
Principal's Designee

Technology
Common Purchases - FY 2026

Description of Item	Unit Cost	No. of Items	Total Cost

**Professional Development
Proposed Budget - FY 2026**

1. Total amount allocated for Professional Development:

$$\frac{\text{_____}}{\text{No. of units}} \times \frac{\$ 100.00}{\text{Amount per unit}} = \$ \text{_____}$$

2. Amount budgeted for Common Purchases:
(See attached list)

$$\frac{\text{_____}}{\text{No. of units}} \times \frac{\text{_____}}{\text{Amount per unit}} = \$ \text{_____}$$

3. Amount available for individual teacher purchases:
(\$100.00 less the amount per unit from #2)

$$\frac{\text{_____}}{\text{No. of units}} \times \frac{\text{_____}}{\text{Amount per unit}} = \$ \text{_____}$$

Certification to local superintendent:

We certify that we have developed the proposed budget presented above in accordance with procedures outlined in Section 16-1-8.1 of the *Code of Alabama*.

Budget Committee

1. _____
Signature of Teacher

2. _____
Signature of Teacher

3. _____
Signature of Teacher

4. _____
Signature of Teacher

5. _____
Signature of Principal
or
Principal's Designee

Professional Development
Common Purchases - FY 2026

Description of Item	Unit Cost	No. of Items	Total Cost

**Library Enhancement
Proposed Budget - FY 2026**

1. Total amount allocated for Library Enhancement:

_____ x \$ 157.72 = \$ _____
No. of units Amount per unit

2. Amount budgeted for Library Purchases:
(See attached list)

\$ _____

Certification to local superintendent:

We certify that we have developed the proposed budget presented above in accordance with procedures outlined in Section 16-1-8.1 of the *Code of Alabama*.

Budget Committee

1. _____
Signature of Teacher

2. _____
Signature of Teacher

3. _____
Signature of Teacher

4. _____
Signature of Teacher

5. _____
Signature of Principal
or
Principal's Designee

Library Enhancement
Purchases - FY 2026

Description of Item	Unit Cost	No. of Items	Total Cost