



STATE OF ALABAMA  
DEPARTMENT OF EDUCATION



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

May 11, 2026

**MEMORANDUM**

**TO:** County and City Superintendents of Education

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

**RE:** Fiscal Year 2027 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 for downloading from the LEA Accounting Section on the Alabama State Department of Education website ([ALSDE | Alabama Achieves](#)) and on the LEA Accounting and Reporting Microsoft Teams site.

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 \$1,000.00 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 2027 Education Trust Fund Appropriations Bill (Act 2026-380). 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.

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/ADS

Enclosures

cc: Chief School Financial Officers  
LEA Accounting and Reporting

FY26-3024

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of Education

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Secretary and  
Executive Officer

\_\_\_\_\_  
Name of School

\_\_\_\_\_  
Name of LEA

Technology  
Proposed Budget - FY 2027

**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

\_\_\_\_\_  
Name of School

\_\_\_\_\_  
Name of LEA

Technology  
Common Purchases - FY 2027

Description of Item	Unit Cost	No. of Items	Total Cost

\_\_\_\_\_  
Name of School

\_\_\_\_\_  
Name of LEA

Professional Development  
Proposed Budget - FY 2027

**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

\_\_\_\_\_  
Name of School

\_\_\_\_\_  
Name of LEA

Professional Development  
Common Purchases - FY 2027

Description of Item	Unit Cost	No. of Items	Total Cost

\_\_\_\_\_  
Name of School

\_\_\_\_\_  
Name of LEA

Library Enhancement  
Proposed Budget - FY 2027

**1. Total amount allocated for Library Enhancement:**

$$\frac{\text{_____}}{\text{No. of units}} \times \frac{\$157.72}{\text{Amount per unit}} = \$ \text{_____}$$

**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

\_\_\_\_\_  
Name of School

\_\_\_\_\_  
Name of LEA

Library Enhancement  
Purchases - FY 2027

Description of Item	Unit Cost	No. of Items	Total Cost