



STATE OF ALABAMA  
**DEPARTMENT OF EDUCATION**



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

May 20, 2026

**MEMORANDUM**

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

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

**RE:** Public Hearings - Proposed Budgets

In order to comply with *Code of Alabama (1975)*, Section 16-13-140, the Alabama State Department of Education (ALSDE) has developed standardized forms to be used in presenting your system's FY 2027 proposed budget at the required public hearings. Your system's FY 2027 budget is due to the ALSDE no later than September 15, 2026; therefore, please make every effort to hold both of the required hearings prior to submitting your budget to the ALSDE.

The supplemental forms for each cost center are available to be downloaded from the LEA Accounting and Reporting Microsoft Teams site. To access these forms, please select Budget Hearings, Shared and FY 2027 to complete the required information from your records, including the following:

(1) Requirements for Budget Hearings and Instructions for Completing Forms. This is a brief summary of the required information that must be available at the hearing and the corresponding form to be used to present this information.

(2) Proposed Budget Forms. The allocation information required is provided for each school site cost center. This report should be generated by your accounting software.

(3) Response to Review of Proposed Annual Budget. This form is for the general public's use to respond in writing to their review of the proposed annual budget. It is recommended that the proposed budget be made available 24 to 48 hours prior to the meeting in order to give the public time to review the information.

The forms indicated above will provide the minimum information as required by law. We have also provided additional documents that you may wish to include to provide additional information at the hearings that you feel would be of interest to the public or to further explain the budget presented.

If fractional Foundation Program units are to be assigned to other schools, you must complete the Assignment of Fractional Units form and make this information available at the budget hearings.

These forms are not to be submitted to the ALSDE after completion, but should be retained for audit purposes. Questions may be directed to your assigned accountant at (334) 694-4617.

EGM/NS

cc: Charter School Superintendents  
 Chief School Financial Officers  
 LEA Accounting and Reporting

FY26-3025

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