



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

June 9, 2026

MEMORANDUM

TO: County and City Superintendents of Education

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

RE: FY 2027 Annual Budget

The FY 2027 Annual Budget forms and instructions may be downloaded from the LEA Accounting and Reporting Microsoft Teams site. Use the following actions to access the forms and instructions:

1. Select LEA Accounting and Reporting.
2. Select Budget Channel.
3. Select Shared.
4. Select Budget_FY2027.

The following items are due on or before **September 15, 2026**. You will receive a DocuSign envelope for the items marked with an asterisk (*), which should be reviewed, signed and submitted through DocuSign while all remaining documents should be emailed directly to your assigned accountant.

1. Cover Page with signature of the superintendent via DocuSign.*
2. Budget Exhibits (B-I-A through B-II-A).
3. Schedule of Local Ad Valorem Taxes by Authorization.
4. Salary Schedules for FY 2027 for all types and classifications of employees.
5. Budget File Upload (file must be “processed” and be free of critical errors).
6. Completed copy of the Budget Desk Review to indicate that the budget has been completed and reviewed for accuracy in accordance with the desk review.
7. Notification of Intent to Exercise Flexibility. *
8. Notification of Intent to Exercise Flexibility RAISE Act.*
9. Assignment of Foundation Units. *
10. Budget Submission Checklist indicating all components are included.

The Alabama State Department of Education (ALSDE) budget approval process will include approval of federal funds and program applications. Various federal program applications and required plans must be submitted as due in order for the budget approval process to proceed. Your system’s budget will not be logged in until all components are received.

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of Education

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Documents to be downloaded for your information and use in budget development are:

1. Detailed budget instructions for FY 2027.
2. Worksheet for use in calculating the CNP pass-through amount for FY 2027.
3. Budget Desk Review, which will be used by your assigned accountant during the budget approval process. This document should also be used by your financial personnel to eliminate edits before submitting the budget.
4. FY 2027 State Minimum Salary Schedule.
5. Schedule of Local Ad Valorem Taxes by Authorization.

Budget Exhibits B-I-A and B-II-A are also provided, but these reports should be produced from your accounting software package.

It is extremely important for everyone involved in the budget process in your system to be given a complete set of these instructions. If you have questions or need additional information, please contact your assigned accountant at (334) 694-4617.

EGM/NS

cc: Charter School Superintendents
Chief School Financial Officers
CNP Directors/Coordinators
LEA Accounting and Reporting

FY26-3028