



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Mr. Teddy J. Faust, Jr.
Revenue Commissioner
1705 U.S. Highway 31 S.
Bay Minette, AL 36507

Dear Mr. Faust:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
002	Baldwin County	0.8848012
152	Gulf Shores City	0.0797222
174	Orange Beach City	0.0354766
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

EGM/EPT

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STATE OF ALABAMA
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Eric G. Mackey, Ed.D.
State Superintendent of Education

September 19, 2025

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Eric G. Mackey, Ed.D.
Secretary and
Executive Officer

Mr. Marshall Williams, II
Revenue Commissioner
303 East Broad Street
Eufaula, AL 36027

Dear Mr. Williams:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
003	Barbour County	0.2225892
133	Eufaula City	0.7774108
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

EGM/EPT



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Mr. Greg Armstrong
Revenue Commissioner
220 Second Avenue East, Room 105
Oneonta, AL 35121

Dear Mr. Armstrong:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
005	Blount County	0.8444240
178	Oneonta City	0.1555760
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

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State Superintendent of Education

September 19, 2025

Mr. Tim Hodges
Revenue Commissioner
1702 Noble Street, Suite 106
Anniston, AL 36201

Dear Mr. Hodges:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
008	Calhoun County	0.4976644
105	Anniston City	0.1131476
162	Jacksonville City	0.1062204
181	Oxford City	0.2111196
185	Piedmont City	0.0718480
Total		1.0000000

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State Superintendent of Education

September 19, 2025

Ms. Elizabeth Taylor Abney
Revenue Commissioner
Chambers County Courthouse
LaFayette, AL 36862

Dear Ms. Abney:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
009	Chambers County	0.7654072
165	Lanett City	0.2345928
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

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State Superintendent of Education

September 19, 2025

Mr. Tyler Montana Prescott
Revenue Commissioner
P. O. Box 9
Grove Hill, AL 36451

Dear Mr. Prescott:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
013	Clarke County	0.6948474
198	Thomasville City	0.3051526
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

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State Superintendent of Education

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September 19, 2025

Mr. Ronnie L. Burns
Revenue Commissioner
P. O. Box 311606
Enterprise, AL 36331

Dear Mr. Burns:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
016	Coffee County	0.2795439
131	Elba City	0.0700947
132	Enterprise City	0.6503614
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

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State Superintendent of Education

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

September 19, 2025

Mr. Tommy Oswalt
Revenue Commissioner
P. O. Box 741010
Tuscumbia, AL 35674

Dear Mr. Oswalt:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
017	Colbert County	0.3024892
176	Muscle Shoals City	0.3641099
192	Sheffield City	0.1310340
201	Tuscumbia City	0.2023669
Total		1.0000000

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State Superintendent of Education

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State Superintendent of Education

September 19, 2025

Mr. George L. Patterson
Revenue Commissioner
Covington County Courthouse
Andalusia, AL 36420

Dear Mr. Patterson:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
020	Covington County	0.4955097
104	Andalusia City	0.2850261
180	Opp City	0.2194642
Total		1.0000000

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Sincerely,

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State Superintendent of Education

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STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Mr. Barry Willingham
Revenue Commissioner
P. O. Box 2220
Cullman, AL 35056

Dear Mr. Willingham:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
022	Cullman County	0.7449886
106	Arab City	0.0185822
125	Cullman City	0.2364292
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

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State Superintendent of Education

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STATE OF ALABAMA
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Eric G. Mackey, Ed.D.
State Superintendent of Education

September 19, 2025

Ms. Eleanor Outlaw
Revenue Commissioner
P. O. Box 267
Ozark, AL 36361

Dear Ms. Outlaw:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
023	Dale County	0.5041031
126	Daleville City	0.1737325
130	Dothan City	0.0027216
132	Enterprise City	0.0501078
182	Ozark City	0.2693350
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

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STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Ms. Tanika Wagner-Neely
Tax Collector
P. O. Box 997
Selma, AL 36702

Dear Ms. Wagner-Neely:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
024	Dallas County	0.5109097
191	Selma City	0.4890903
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

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STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Mr. Tyler Wilks
Revenue Commissioner
206 Grand Avenue SW
Fort Payne, AL 35967

Dear Mr. Wilks:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
025	DeKalb County	0.7222896
143	Fort Payne City	0.2777104
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

EGM/EPT

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STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Mr. Thomas "Lee" Macon, IV
Revenue Commissioner
P. O. Box 1147
Wetumpka, AL 36092

Dear Mr. Macon:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
026	Elmore County	0.9079691
195	Tallasse City	0.0920309
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

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STATE OF ALABAMA
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Eric G. Mackey, Ed.D.
State Superintendent of Education

September 19, 2025

Mr. Thad Moore, Jr.
Tax Collector
P. O. Box 407
Brewton, AL 36427

Dear Mr. Moore:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
027	Escambia County	0.7887153
116	Brewton City	0.2112847
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

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State Superintendent of Education

September 19, 2025

Ms. Becky Nordgren
Revenue Commissioner
800 Forrest Avenue
Gadsden, AL 35901

Dear Ms. Nordgren:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

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of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
028	Etowah County	0.5775145
109	Attalla City	0.0958951
115	Boaz City	0.0161758
144	Gadsden City	0.3104146
Total		1.0000000

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State Superintendent of Education

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

September 19, 2025

Mr. Stratt Byars
Revenue Commissioner
P. O. Box 248
Russellville, AL 35653

Dear Mr. Byars:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

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of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
030	Franklin County	0.5707923
189	Russellville City	0.4292077
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

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

September 19, 2025

Ms. Ruby Porter
Revenue Commissioner
113 Temple Avenue North
Fayette, AL 35555

Dear Ms. Porter:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
029	Fayette County	0.9731484
204	Winfield City	0.0268516
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

EGM/EPT

Alabama
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Governor Kay Ivey
President

Jackie Zeigler
District I

Tracie West
District II

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Eric G. Mackey, Ed.D.
Secretary and
Executive Officer



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Ms. MaryAnn Ellison
Revenue Commissioner
P. O. Box 326
Geneva, AL 36340

Dear Ms. Ellison:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
031	Geneva County	0.6915689
146	Geneva City	0.3084311
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

EGM/EPT

Alabama
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President

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Secretary and
Executive Officer



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Ms. Pamela Dyson
Revenue Commissioner
101 Court Square, Suite C
Abbeville, AL 36310

Dear Ms. Dyson:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
034	Henry County	0.9975503
130	Dothan City	0.0024497
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

EGM/EPT

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STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Ms. Starla Moss
Revenue Commissioner
P. O. Drawer 6406
Dothan, AL 36302

Dear Ms. Moss:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
035	Houston County	0.4641777
130	Dothan City	0.5358223
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

EGM/EPT

Alabama
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President

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STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Mr. Jeff Arnold
Revenue Commissioner
P. O. Box 307
Scottsboro, AL 35768

Dear Mr. Arnold:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
036	Jackson County	0.6796013
190	Scottsboro City	0.3203987
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

EGM/EPT

Alabama
State Board
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District I

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STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Mr. Scott Moore
Director of Revenue
716 Richard Arrington Jr. Blvd. North
Suite 100A
Birmingham, AL 35203

Dear Mr. Moore:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

	<u>System</u>	<u>System Name</u>	<u>Percentage</u>
Yvette M. Richardson, Ed.D. District IV	037	Jefferson County	0.3618792
	113	Bessemer City	0.0313735
	114	Birmingham City	0.2144209
	137	Fairfield City	0.0158361
Tonya S. Chestnut, Ed.D. District V	157	Homewood City	0.0470092
	158	Hoover City	0.1077242
	167	Leeds City	0.0207974
	171	Midfield City	0.0102423
Marie Manning District VI Vice President	175	Mountain Brook City	0.0469439
	197	Tarrant City	0.0139527
	202	Vestavia Hills City	0.0706972
	205	Trussville City	0.0487191
Allen Long, M.D. District VII	805	i3 Academy	0.0104043
	Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

EGM/EPT



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Mr. Billy Hammock
Revenue Commissioner
P. O. Box 794
Florence, AL 35631

Dear Mr. Hammock:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
039	Lauderdale County	0.6199116
141	Florence City	0.3800884
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

EGM/EPT

Alabama
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Secretary and
Executive Officer



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Mrs. Oline Price
Revenue Commissioner
P. O. Box 999
Opelika, AL 36803-0999

Dear Mrs. Price:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
041	Lee County	0.3567497
110	Auburn City	0.3954833
179	Opelika City	0.2219625
184	Phenix City	0.0258045
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

EGM/EPT

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STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Mr. Brian Patterson
Revenue Commissioner
100 South Clinton Street, Suite A
Athens, AL 356111

Dear Mr. Patterson:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
042	Limestone County	0.4920301
107	Athens City	0.2896295
127	Decatur City	0.0003023
159	Huntsville City	0.0177433
169	Madison City	0.2002948
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

EGM/EPT

Alabama
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Secretary and
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STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Mr. Cliff Mann
Tax Collector
Madison County Courthouse, Room 116
Huntsville, AL 35801-4820

Dear Mr. Mann:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
045	Madison County	0.3800748
159	Huntsville City	0.4429352
169	Madison City	0.1769900
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

EGM/EPT

Alabama
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Secretary and
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STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Ms. Sharon Hilbish
Revenue Commissioner
P. O. Box 480578
Linden, AL 36748

Dear Ms. Hilbish:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
046	Marengo County	0.3244118
128	Demopolis City	0.5407795
168	Linden City	0.1348087
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

EGM/EPT

Alabama
State Board
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Governor Kay Ivey
President

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Tracie West
District II

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STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Ms. Barbara Cooper
Revenue Commissioner
P. O. Box 489
Hamilton, AL 35570

Dear Ms. Cooper:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
047	Marion County	0.7084855
155	Haleyville City	0.0421139
204	Winfield City	0.2494006
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

EGM/EPT

Alabama
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Secretary and
Executive Officer



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Mr. Michael Johnson
Revenue Commissioner
424 Blount Avenue
Guntersville, AL 35976

Dear Mr. Johnson:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
048	Marshall County	0.3409264
101	Albertville City	0.3158171
106	Arab City	0.1171416
115	Boaz City	0.1274192
154	Guntersville City	0.0986957
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

EGM/EPT

Alabama
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Executive Officer



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Ms. Kim Hastie
Revenue Commissioner
P. O. Drawer 1169
Mobile, AL 36633

Dear Ms. Hastie:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
049	Mobile County	0.8874592
121	Chickasaw City	0.0203136
187	Saraland City	0.0643559
196	Satsuma City	0.0278713
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

EGM/EPT

Alabama
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Governor Kay Ivey
President

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District I

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STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Ms. Janet Buskey
Revenue Commissioner
100 South Lawrence Street
Montgomery, AL 36102

Dear Ms. Buskey:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
051	Montgomery County	0.9006235
186	Pike Road City	0.0993765
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

EGM/EPT

Alabama
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District I

Tracie West
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Secretary and
Executive Officer



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Ms. Amanda Scott
Revenue Commissioner
P. O. Box 668
Decatur, AL 35601

Dear Ms. Scott:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
052	Morgan County	0.3813741
127	Decatur City	0.4376601
156	Hartselle City	0.1807635
159	Huntsville City	0.0002023
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

EGM/EPT

Alabama
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District I

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Executive Officer



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Mr. Curtis Blair
Revenue Commissioner
P. O. Drawer 1147
Troy, AL 36081

Dear Mr. Blair:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
055	Pike County	0.5416230
199	Troy City	0.4583770
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

EGM/EPT

Alabama
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District I

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STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Ms. Tammy Farr
Revenue Commissioner
P. O. Box 310
Wedowee, AL 36278

Dear Ms. Farr:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
056	Randolph County	0.6229046
188	Roanoke City	0.3770954
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

EGM/EPT

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STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Ms. Naomi Elliott
Revenue Commissioner
P. O. Box 669
Phenix City, AL 36868-0669

Dear Ms. Elliott:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
057	Russell County	0.3785108
184	Phenix City	0.6214892
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

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STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Mr. Kenneth Crowe
Revenue Commissioner
1815 Cogswell Avenue, Suite 205
Pell City, AL 35125

Dear Mr. Crowe:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
058	St Clair County	0.6814687
167	Leeds City	0.0151238
183	Pell City	0.2834159
205	Trussville City	0.0199916
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

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Executive Officer

September 19, 2025

Mr. Don Armstrong
Property Tax Commissioner
P. O. Box 1269
Columbiana, AL 35051

Dear Mr. Armstrong:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
059	Shelby County	0.6110908
103	Alabaster City	0.1819719
114	Birmingham City	0.0009450
158	Hoover City	0.1021916
167	Leeds City	0.0002211
177	Pelham City	0.1033646
202	Vestavia Hills City	0.0002150
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

EGM/EPT



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Ms. Cindy Pennington
Revenue Commissioner
P. O. Box 1119
Talladega, AL 35161

Dear Ms. Pennington:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
061	Talladega County	0.6321706
181	Oxford City	0.0490786
193	Sylacauga City	0.1748053
194	Talladega City	0.1439455
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

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STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Ms. Eva Middlebrooks
Revenue Commissioner
125 North Broadnax Street, Room 106
Dadeville, AL 36853

Dear Ms. Middlebrooks:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
062	Tallapoosa County	0.4867248
102	Alexander City	0.4615367
195	Tallassee City	0.0517385
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

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STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Ms. Susan Jones
Tax Collector
714 Greensboro Avenue, Room 124
Tuscaloosa, AL 35401

Dear Ms. Jones:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
063	Tuscaloosa County	0.6172719
200	Tuscaloosa City	0.3827281
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

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STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Ms. Sandra Thorn Wright
Revenue Commissioner
P. O. Box 160
Double Springs, AL 35553

Dear Ms. Wright:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
067	Winston County	0.6222248
155	Haleyville City	0.3777752
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

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STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

September 19, 2025

Mr. Jerry Davis
Revenue Commissioner
1803 Third Avenue South, Suite 102
Jasper, AL 35501

Dear Mr. Davis:

The *Code of Alabama*, 1975, §16-13-31, provides that receipts from countywide taxes collected for the purpose of participating in the Foundation Program shall be distributed to local boards of education within the county, based on their total Foundation Program calculated costs. Unless I have approved an alternative distribution plan, the percentages given for each school system identified below should be used in distributing receipts from countywide taxes for the fiscal year October 1, 2025, through September 30, 2026.

**FY 2025 - 2026 Percentage Distribution
of Countywide School Taxes**

<u>System</u>	<u>System Name</u>	<u>Percentage</u>
064	Walker County	0.6974185
163	Jasper City	0.3025815
Total		1.0000000

If additional information or assistance is needed, please contact Mr. Ethan Taylor at telephone number (334) 694-4553.

Sincerely,

Eric G. Mackey
State Superintendent of Education

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