



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Mr. Faust:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
002	Baldwin County	0.8861583
152	Gulf Shores City	0.0774582
174	Orange Beach City	0.0363835
	Total	1.0000000

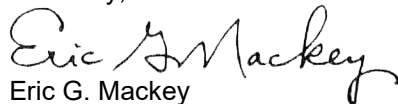
Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Allen Long, M.D.
District VII
President Pro Tem



Eric G. Mackey
State Superintendent of Education

Wayne Reynolds, Ed.D.
District VIII

EGM/EPT

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Ms. Wright:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

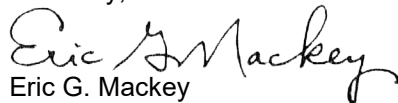
<u>System</u>	<u>System</u>	<u>Percentage</u>
067	Winston County	0.6275947
155	Haleyville City	0.3724053
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,



Eric G. Mackey
State Superintendent of Education

Allen Long, M.D.
District VII
President Pro Tem

EGM/EPT

Wayne Reynolds, Ed.D.
District VIII

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Mr. Guthrie:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
064	Walker County	0.6925954
163	Jasper City	0.3074046
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Eric G. Mackey
State Superintendent of Education

Allen Long, M.D.
District VII
President Pro Tem

EGM/EPT

Wayne Reynolds, Ed.D.
District VIII

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Ms. Jones

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
063	Tuscaloosa County	0.6416810
200	Tuscaloosa City	0.3583190
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Eric G. Mackey
State Superintendent of Education

Allen Long, M.D.
District VII
President Pro Tem

EGM/EPT

Wayne Reynolds, Ed.D.
District VIII

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Ms. Middlebrooks:

Tracie West
District II

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, 2026, through September 30, 2027.

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District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
062	Tallapoosa County	0.4965157
102	Alexander City	0.4523916
195	Tallassee City	0.0510927
	Total	1.0000000

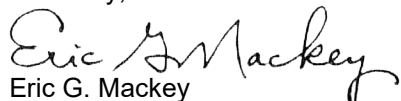
Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Allen Long, M.D.
District VII
President Pro Tem


Eric G. Mackey
State Superintendent of Education

Wayne Reynolds, Ed.D.
District VIII

EGM/EPT

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Ms. Pennington:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
061	Talladega County	0.6283676
181	Oxford City	0.0489770
193	Sylacauga City	0.1792627
194	Talladega City	0.1433927
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

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Marie Manning
District VI

Sincerely,

Allen Long, M.D.
District VII
President Pro Tem

Eric G. Mackey
State Superintendent of Education

Wayne Reynolds, Ed.D.
District VIII

EGM/EPT

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



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DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

Mr. Jacob Tidmore
Property Tax Commissioner
P. O. Box 1269
Columbiana, AL 35051

Jackie Zeigler
District I

Dear Mr. Tidmore:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
059	Shelby County	0.6104765
103	Alabaster City	0.1831341
114	Birmingham City	0.0003861
158	Hoover City	0.1018245
167	Leeds City	0.0002220
177	Pelham City	0.1037695
202	Vestavia Hills City	0.0001873
	Total	1.0000000

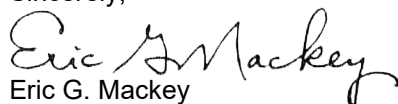
Tonya S. Chestnut, Ed.D.
District V

Marie Manning
District VI

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

Allen Long, M.D.
District VII
President Pro Tem

Sincerely,



Eric G. Mackey
State Superintendent of Education

Wayne Reynolds, Ed.D.
District VIII

EGM/EPT

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Mr. Crowe:

Tracie West
District II

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, 2026, through September 30, 2027.

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District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
058	St Clair County	0.6799844
167	Leeds City	0.0132355
183	Pell City	0.2881498
205	Trussville City	0.0186303
Total		1.0000000

Tonya S. Chestnut, Ed.D.
District V

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Marie Manning
District VI

Sincerely,

Allen Long, M.D.
District VII
President Pro Tem

Eric G. Mackey
State Superintendent of Education

Wayne Reynolds, Ed.D.
District VIII

EGM/EPT

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



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DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Ms. Elliott:

Tracie West
District II

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, 2026, through September 30, 2027.

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Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

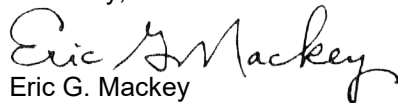
<u>System</u>	<u>System</u>	<u>Percentage</u>
057	Russell County	0.3824938
184	Phenix City	0.6175062
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

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Marie Manning
District VI

Sincerely,



Eric G. Mackey
State Superintendent of Education

Allen Long, M.D.
District VII
President Pro Tem

EGM/EPT

Wayne Reynolds, Ed.D.
District VIII

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Ms. Farr:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

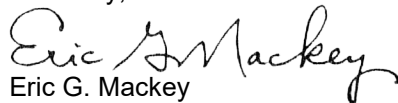
<u>System</u>	<u>System</u>	<u>Percentage</u>
056	Randolph County	0.6186880
188	Roanoke City	0.3813120
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,



Eric G. Mackey
State Superintendent of Education

Allen Long, M.D.
District VII
President Pro Tem

EGM/EPT

Wayne Reynolds, Ed.D.
District VIII

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Mr. Blair:

Tracie West
District II

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Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentag</u>
055	Pike County	0.5112238
199	Troy City	0.4887762
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Eric G. Mackey
State Superintendent of Education

Allen Long, M.D.
District VII
President Pro Tem

EGM/EPT

Wayne Reynolds, Ed.D.
District VIII

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Ms. Scott:

Tracie West
District II

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Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
052	Morgan County	0.3825747
127	Decatur City	0.4319801
156	Hartselle City	0.1854452
159	Huntsville City	0.0000000
	Total	1.0000000

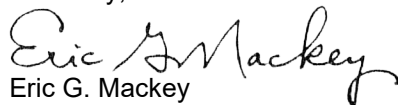
Tonya S. Chestnut, Ed.D.
District V

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Marie Manning
District VI

Sincerely,

Allen Long, M.D.
District VII
President Pro Tem


Eric G. Mackey
State Superintendent of Education

Wayne Reynolds, Ed.D.
District VIII

EGM/EPT

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Ms. Buskey:

Tracie West
District II

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, 2026, through September 30, 2027.

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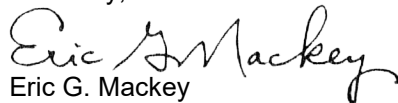
<u>System</u>	<u>System</u>	<u>Percentage</u>
051	Montgomery County	0.8991611
186	Pike Road City	0.1008389
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,



Eric G. Mackey
State Superintendent of Education

Allen Long, M.D.
District VII
President Pro Tem

EGM/EPT

Wayne Reynolds, Ed.D.
District VIII

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Secretary and
Executive Officer



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DEPARTMENT OF EDUCATION



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

Alabama
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of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Ms. Hastie:

Tracie West
District II

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, 2026, through September 30, 2027.

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District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
049	Mobile County	0.8855310
121	Chickasaw City	0.0241449
187	Saraland City	0.0624757
196	Satsuma City	0.0278484
Total		1.0000000

Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Allen Long, M.D.
District VII
President Pro Tem

Eric G. Mackey
State Superintendent of Education

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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Mr. Johnson:

Tracie West
District II

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District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
048	Marshall County	0.3543209
101	Albertville City	0.3115164
106	Arab City	0.1165389
115	Boaz City	0.1216642
154	Guntersville City	0.0959596
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

Marie Manning
District VI

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

Allen Long, M.D.
District VII
President Pro Tem

Sincerely,

Eric G. Mackey
State Superintendent of Education

Wayne Reynolds, Ed.D.
District VIII

EGM/EPT

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Ms. Cooper:

Tracie West
District II

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Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
047	Marion County	0.7054966
155	Haleyville City	0.0451108
204	Winfield City	0.2493926
	Total	1.0000000

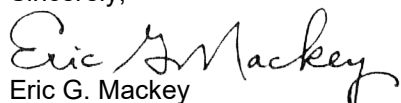
Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Allen Long, M.D.
District VII
President Pro Tem


Eric G. Mackey
State Superintendent of Education

Wayne Reynolds, Ed.D.
District VIII

EGM/EPT

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Ms. Hilbish:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
046	Marengo County	0.3145085
128	Demopolis City	0.5293730
168	Linden City	0.1561185
	Total	1.0000000

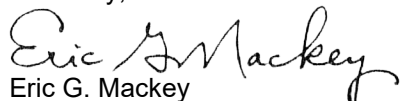
Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Allen Long, M.D.
District VII
President Pro Tem


Eric G. Mackey
State Superintendent of Education

Wayne Reynolds, Ed.D.
District VIII

EGM/EPT

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Mr. Mann:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
045	Madison County	0.3831773
159	Huntsville City	0.4353272
169	Madison City	0.1814955
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Allen Long, M.D.
District VII
President Pro Tem

Eric G. Mackey
State Superintendent of Education

Wayne Reynolds, Ed.D.
District VIII

EGM/EPT

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

Mr. Brian Patterson
Revenue Commissioner
100 S. Clinton Street Suite A
Athens, AL 35611

Jackie Zeigler
District I

Dear Mr. Patterson:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
042	Limestone County	0.4879455
107	Athens City	0.3030765
127	Decatur City	0.0001722
159	Huntsville City	0.0185185
169	Madison City	0.1902873
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

Marie Manning
District VI

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

Allen Long, M.D.
District VII
President Pro Tem

Sincerely,

Eric G. Mackey
State Superintendent of Education

Wayne Reynolds, Ed.D.
District VIII

EGM/EPT

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Mrs. Price:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
041	Lee County	0.3572880
110	Auburn City	0.3978574
179	Opelika City	0.2210432
184	Phenix City	0.0238114
Total		1.0000000

Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Allen Long, M.D.
District VII
President Pro Tem

Eric G. Mackey
State Superintendent of Education

Wayne Reynolds, Ed.D.
District VIII

EGM/EPT

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Mr. Hammock:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
039	Lauderdale County	0.6382736
141	Florence City	0.3617264
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Eric G. Mackey
State Superintendent of Education

Allen Long, M.D.
District VII
President Pro Tem

EGM/EPT

Wayne Reynolds, Ed.D.
District VIII

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Mr. Moore:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
037	Jefferson County	0.3581229
113	Bessemer City	0.0318122
114	Birmingham City	0.2145750
137	Fairfield City	0.0131357
157	Homewood City	0.0485923
158	Hoover City	0.1093075
167	Leeds City	0.0211315
171	Midfield City	0.0102881
175	Mountain Brook City	0.0481750
197	Tarrant City	0.0124857
202	Vestavia Hills City	0.0710425
205	Trussville City	0.0494836
805	i3 Academy	0.0118480
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

Marie Manning
District VI

Allen Long, M.D.
District VII
President Pro Tem

Wayne Reynolds, Ed.D.
District VIII

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

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Mr. Arnold:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
036	Jackson County	0.6816683
190	Scottsboro City	0.3183317
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Allen Long, M.D.
District VII
President Pro Tem

Eric G. Mackey
State Superintendent of Education

Wayne Reynolds, Ed.D.
District VIII

EGM/EPT

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Ms. Moss:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
035	Houston County	0.4700809
130	Dothan City	0.5299191
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Eric G. Mackey
State Superintendent of Education

Allen Long, M.D.
District VII
President Pro Tem

EGM/EPT

Wayne Reynolds, Ed.D.
District VIII

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Ms. Dyson:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
034	Henry County	0.9971497
130	Dothan City	0.0028503
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Allen Long, M.D.
District VII
President Pro Tem

Eric G. Mackey
State Superintendent of Education

Wayne Reynolds, Ed.D.
District VIII

EGM/EPT

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Ms. Ellison:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
031	Geneva County	0.7013136
146	Geneva City	0.2986864
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Eric G. Mackey
State Superintendent of Education

Allen Long, M.D.
District VII
President Pro Tem

EGM/EPT

Wayne Reynolds, Ed.D.
District VIII

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Mr. Byars:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
030	Franklin County	0.5776793
189	Russellville City	0.4223207
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Allen Long, M.D.
District VII
President Pro Tem

Eric G. Mackey
State Superintendent of Education

Wayne Reynolds, Ed.D.
District VIII

EGM/EPT

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Ms. Porter:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
029	Fayette County	0.9756672
204	Winfield City	0.0243328
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Allen Long, M.D.
District VII
President Pro Tem

Eric G. Mackey
State Superintendent of Education

Wayne Reynolds, Ed.D.
District VIII

EGM/EPT

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Ms. Nordgren:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
028	Etowah County	0.5664322
109	Attalla City	0.0952936
115	Boaz City	0.0162710
144	Gadsden City	0.3220032
Total		1.0000000

Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Allen Long, M.D.
District VII
President Pro Tem

Eric G. Mackey
State Superintendent of Education

Wayne Reynolds, Ed.D.
District VIII

EGM/EPT

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Mr. Moore:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
027	Escambia County	0.7826663
116	Brewton City	0.2173337
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Eric G. Mackey
State Superintendent of Education

Allen Long, M.D.
District VII
President Pro Tem

EGM/EPT

Wayne Reynolds, Ed.D.
District VIII

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Mr. Macon:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
026	Elmore County	0.9082510
195	Tallasse City	0.0917490
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Eric G. Mackey
State Superintendent of Education

Allen Long, M.D.
District VII
President Pro Tem

EGM/EPT

Wayne Reynolds, Ed.D.
District VIII

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Mr. Wilks:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
025	DeKalb County	0.7161062
143	Fort Payne City	0.2838938
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Eric G. Mackey
State Superintendent of Education

Allen Long, M.D.
District VII
President Pro Tem

EGM/EPT

Wayne Reynolds, Ed.D.
District VIII

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Ms. Wagner-Neely:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
024	Dallas County	0.5005183
191	Selma City	0.4994817
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Allen Long, M.D.
District VII
President Pro Tem

Eric G. Mackey
State Superintendent of Education

Wayne Reynolds, Ed.D.
District VIII

EGM/EPT

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Ms. Outlaw:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
023	Dale County	0.5135891
126	Daleville City	0.1750348
130	Dothan City	0.0015292
132	Enterprise City	0.0435505
182	Ozark City	0.2662964
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

Marie Manning
District VI

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

Allen Long, M.D.
District VII
President Pro Tem

Sincerely,

Eric G. Mackey
State Superintendent of Education

Wayne Reynolds, Ed.D.
District VIII

EGM/EPT

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Mr. Willingham:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
022	Cullman County	0.7529812
106	Arab City	0.0176284
125	Cullman City	0.2293904
	Total	1.0000000

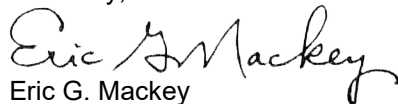
Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Allen Long, M.D.
District VII
President Pro Tem



Eric G. Mackey
State Superintendent of Education

Wayne Reynolds, Ed.D.
District VIII

EGM/EPT

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Mr. Patterson:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
020	Covington County	0.4994406
104	Andalusia City	0.2830348
180	Opp City	0.2175246
	Total	1.0000000

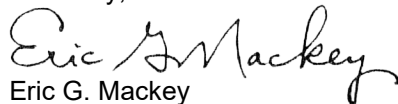
Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Allen Long, M.D.
District VII
President Pro Tem



Eric G. Mackey
State Superintendent of Education

Wayne Reynolds, Ed.D.
District VIII

EGM/EPT

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Mr. Oswalt:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
017	Colbert County	0.3145134
176	Muscle Shoals City	0.3613253
192	Sheffield City	0.1248257
201	Tuscumbia City	0.1993356
Total		1.0000000

Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Allen Long, M.D.
District VII
President Pro Tem

Eric G. Mackey
State Superintendent of Education

Wayne Reynolds, Ed.D.
District VIII

EGM/EPT

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Mr. Burns:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
016	Coffee County	0.2839358
131	Elba City	0.0742633
132	Enterprise City	0.6418009
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Allen Long, M.D.
District VII
President Pro Tem

Eric G. Mackey
State Superintendent of Education

Wayne Reynolds, Ed.D.
District VIII

EGM/EPT

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Mr. Prescott:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
013	Clarke County	0.6819428
198	Thomasville City	0.3180572
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Eric G. Mackey
State Superintendent of Education

Allen Long, M.D.
District VII
President Pro Tem

EGM/EPT

Wayne Reynolds, Ed.D.
District VIII

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Ms. Abney:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
009	Chambers County	0.7407474
165	Lanett City	0.2592526
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Allen Long, M.D.
District VII
President Pro Tem

Eric G. Mackey
State Superintendent of Education

Wayne Reynolds, Ed.D.
District VIII

EGM/EPT

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Mr. Hodges:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
008	Calhoun County	0.5030482
105	Anniston City	0.1105220
162	Jacksonville City	0.1062944
181	Oxford City	0.2108002
185	Piedmont City	0.0693352
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

Marie Manning
District VI

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

Allen Long, M.D.
District VII
President Pro Tem

Sincerely,

Eric G. Mackey
State Superintendent of Education

Wayne Reynolds, Ed.D.
District VIII

EGM/EPT

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Mr. Armstrong:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
005	Blount County	0.8434970
178	Oneonta City	0.1565030
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Eric G. Mackey
State Superintendent of Education

Allen Long, M.D.
District VII
President Pro Tem

EGM/EPT

Wayne Reynolds, Ed.D.
District VIII

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



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

October 5, 2026

Governor Kay Ivey
President

Mr. Marshall Williams, II
Revenue Commissioner
405 East Barbour Street
Eufaula, AL 36027

Jackie Zeigler
District I

Dear Mr. Williams:

Tracie West
District II

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, 2026, through September 30, 2027.

Kelly Mooney
District III
Vice President

FY 2026 - 2027 Percentage Distribution

Yvette M. Richardson, Ed.D.
District IV

<u>System</u>	<u>System</u>	<u>Percentage</u>
003	Barbour County	0.2207439
133	Eufaula City	0.7792561
	Total	1.0000000

Tonya S. Chestnut, Ed.D.
District V

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

Marie Manning
District VI

Sincerely,

Allen Long, M.D.
District VII
President Pro Tem

Eric G. Mackey
State Superintendent of Education

Wayne Reynolds, Ed.D.
District VIII

EGM/EPT

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