



SHELBY COUNTY BOARD OF EDUCATION

# ANNUAL BUDGET

FOR FISCAL YEAR OCTOBER 1, 2016 - SEPTEMBER 30, 2017

This budget was approved by action of the Shelby County Board of Education  
on June 8th, 2017 [Signature] Chairman, Board of Education  
Chairman's signature

I certify that the information in this budget is correct to my best knowledge and belief, that expenditures will be in accordance with state and federal laws and regulations and approved program applications and plans, and the length of the school term shall not be less than 180 full instructional days or the hourly equivalent thereof.

Subscribed and sworn to before me this the 8th day of June, 2017.

[Signature] Notary Public  
MY COMMISSION EXPIRES FEBRUARY 18, 2020

[Signature] Superintendent  
Date: June 8<sup>th</sup>, 2017

Reason for Amendment: (Be specific) The Finance Department made additions of QZAB Debt and Capital Projects, Current Units Revenue, Leader in Me Initiative, Legal Fees, Extended Contract Grants, Penny Trust Grant, and Local Revenue. The Finance Department made adjustments to Salaries and decreases to CNP flow-thru.

Gary McCombs, CSFO (205)-682-7000  
Contact Person Phone Number  
John Gwin, Supervisor of Accounting and Finance (205)-682-7000  
Contact Person Phone Number

APPROVED  
[Signature]  
State Superintendent of Education

STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Budget System  
Combined Budget for Revenues, Expenditures, and Changes in Fund Balances  
Governmental and Expendable Trust Funds  
Fiscal Year 2017, Fiscal Period 09

	GOVERNMENTAL				FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust		
<b>059 - Shelby County Schools</b>							
<b>Revenues</b>							
State Sources	\$112,943,141.16	\$0.00	\$13,346.84	\$6,205,993.16	\$0.00	\$0.00	\$119,162,481.16
Federal Sources	\$151,500.00	\$12,195,892.33	\$0.00	\$0.00	\$0.00	\$0.00	\$12,347,392.33
Local Sources	\$60,170,726.21	\$11,264,033.30	\$12,582,951.11	\$3,000.00	\$3,601,967.00	\$0.00	\$87,622,677.62
Other Sources	\$197,294.00	\$701,490.00	\$0.00	\$0.00	\$0.00	\$0.00	\$898,784.00
<b>Total Revenues:</b>	<b>\$173,462,661.37</b>	<b>\$24,161,415.63</b>	<b>\$12,596,297.95</b>	<b>\$6,208,993.16</b>	<b>\$3,601,967.00</b>		<b>\$220,031,335.11</b>
<b>Expenditures</b>							
Instructional Services	\$98,507,064.70	\$10,389,105.95	\$0.00	\$0.00	\$1,304,035.15		\$110,200,205.80
Instructional Support Services	\$32,301,716.45	\$2,270,452.46	\$0.00	\$0.00	\$582,280.00		\$35,154,448.91
Operation & Maintenance Services	\$18,766,694.85	\$761,382.15	\$0.00	\$97,687.00	\$69,120.00		\$19,694,884.00
Auxiliary Services	\$13,122,476.00	\$13,219,954.03	\$0.00	\$5,303,946.30	\$37,637.00		\$31,684,013.33
General Administrative Services	\$5,058,988.00	\$361,113.41	\$0.00	\$0.00	\$0.00		\$5,420,101.41
Capital Outlay	\$924,550.72	\$525,005.00	\$0.00	\$9,669,410.26	\$0.00		\$11,118,965.98
Debt Service	\$438.00	\$98,968.00	\$12,501,811.71	\$4,578,350.72	\$0.00		\$17,179,568.43
Other Expenditures	\$3,268,388.55	\$1,179,920.78	\$0.00	\$0.00	\$868,857.00		\$5,317,166.33
<b>Total Expenditures:</b>	<b>\$171,950,317.27</b>	<b>\$28,805,901.78</b>	<b>\$12,501,811.71</b>	<b>\$19,649,394.28</b>	<b>\$2,861,929.15</b>		<b>\$235,769,354.19</b>
<b>Other Fund Sources (Uses)</b>							
Other Fund Sources:	\$3,256,884.51	\$6,131,576.82	\$0.00	\$7,389,931.30	\$127,135.00		\$16,905,527.63
Other Fund Uses:	\$5,499,027.62	\$2,035,612.00	\$0.00	\$46,485.00	\$640,240.00		\$8,221,364.62
<b>Total Other Fund Sources (Uses):</b>	<b>(\$2,242,143.11)</b>	<b>\$4,095,964.82</b>	<b>\$0.00</b>	<b>\$7,343,446.30</b>	<b>(\$513,105.00)</b>		<b>\$8,684,163.01</b>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$729,799.01)	(\$548,521.33)	\$94,486.24	(\$6,096,954.82)	\$226,932.85		(\$7,053,856.07)
<b>Beginning Fund Balance - October 1:</b>	<b>\$25,655,832.08</b>	<b>\$9,070,294.89</b>	<b>\$1,764,155.04</b>	<b>\$6,700,192.72</b>	<b>\$2,011,131.20</b>		<b>\$45,201,605.93</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$24,926,033.07</b>	<b>\$8,521,773.56</b>	<b>\$1,858,641.28</b>	<b>\$603,237.90</b>	<b>\$2,238,064.05</b>		<b>\$38,147,749.86</b>

STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Budget System  
Combined Budget for Revenues, Expenditures, and Changes in Fund Balances  
Governmental and Expendable Trust Funds  
Fiscal Year 2017, Fiscal Period 09

	GOVERNMENTAL				FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust		
<b>059 - Shelby County Schools</b>							
<b>Revenues</b>							
State Sources	\$112,943,141.16	\$0.00	\$13,346.84	\$6,205,993.16	\$0.00	\$119,162,481.16	
Federal Sources	\$151,500.00	\$12,195,892.33	\$0.00	\$0.00	\$0.00	\$12,347,392.33	
Local Sources	\$60,170,726.21	\$11,264,033.30	\$12,582,951.11	\$3,000.00	\$3,601,967.00	\$87,622,677.62	
Other Sources	\$197,294.00	\$701,490.00	\$0.00	\$0.00	\$0.00	\$898,784.00	
<b>Total Revenues:</b>	<b>\$173,462,661.37</b>	<b>\$24,161,415.63</b>	<b>\$12,596,297.95</b>	<b>\$6,208,993.16</b>	<b>\$3,601,967.00</b>	<b>\$220,031,335.11</b>	
<b>Expenditures</b>							
Instructional Services	\$98,507,064.70	\$10,389,105.95	\$0.00	\$0.00	\$1,304,035.15	\$110,200,205.80	
Instructional Support Services	\$32,301,716.45	\$2,270,452.46	\$0.00	\$0.00	\$582,280.00	\$35,154,448.91	
Operation & Maintenance Services	\$18,766,694.85	\$761,382.15	\$0.00	\$97,687.00	\$69,120.00	\$19,694,884.00	
Auxiliary Services	\$13,122,476.00	\$13,219,954.03	\$0.00	\$5,303,946.30	\$37,637.00	\$31,684,013.33	
General Administrative Services	\$5,058,988.00	\$361,113.41	\$0.00	\$0.00	\$0.00	\$5,420,101.41	
Capital Outlay	\$924,550.72	\$525,005.00	\$0.00	\$9,669,410.26	\$0.00	\$11,118,965.98	
Debt Service	\$438.00	\$98,968.00	\$12,501,811.71	\$4,578,350.72	\$0.00	\$17,179,568.43	
Other Expenditures	\$3,268,388.55	\$1,179,920.78	\$0.00	\$0.00	\$868,857.00	\$5,317,166.33	
<b>Total Expenditures:</b>	<b>\$171,950,317.27</b>	<b>\$28,805,901.78</b>	<b>\$12,501,811.71</b>	<b>\$19,649,394.28</b>	<b>\$2,861,929.15</b>	<b>\$235,769,354.19</b>	
<b>Other Fund Sources (Uses)</b>							
Other Fund Sources:	\$3,256,884.51	\$6,131,576.82	\$0.00	\$7,389,931.30	\$127,135.00	\$16,905,527.63	
Other Fund Uses:	\$5,499,027.62	\$2,035,612.00	\$0.00	\$46,485.00	\$640,240.00	\$8,221,364.62	
<b>Total Other Fund Sources (Uses):</b>	<b>(\$2,242,143.11)</b>	<b>\$4,095,964.82</b>	<b>\$0.00</b>	<b>\$7,343,446.30</b>	<b>(\$513,105.00)</b>	<b>\$8,684,163.01</b>	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$729,799.01)	(\$548,521.33)	\$94,486.24	(\$6,096,954.82)	\$226,932.85	(\$7,053,856.07)	
<b>Beginning Fund Balance - October 1:</b>	<b>\$25,655,832.08</b>	<b>\$9,070,294.89</b>	<b>\$1,764,155.04</b>	<b>\$6,700,192.72</b>	<b>\$2,011,131.20</b>	<b>\$45,201,605.93</b>	
<b>Ending Fund Balance - September 30:</b>	<b>\$24,926,033.07</b>	<b>\$8,521,773.56</b>	<b>\$1,858,641.28</b>	<b>\$603,237.90</b>	<b>\$2,238,064.05</b>	<b>\$38,147,749.86</b>	

Shelby County Board of Education  
 COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS  
 FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES DESCRIPTION	GOVERNMENTAL				CAPITAL PROJECTS	FIDUCIARY EXPENDABLE TRUST	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE				
REVENUES							
STATE REVENUES	112,943,141.16	0.00	13,346.84		6,205,993.16	0.00	119,162,481.16
FEDERAL REVENUES	151,500.00	12,195,892.33	0.00		0.00	0.00	12,347,392.33
LOCAL REVENUES	60,170,726.21	11,264,033.30	12,582,951.11		3,000.00	3,601,957.00	87,622,667.62
OTHER REVENUES	197,294.00	701,490.00	0.00		0.00	0.00	898,784.00
TOTAL REVENUES	173,462,661.37	24,161,415.63	12,596,297.95		6,208,993.16	3,601,957.00	220,031,325.11
EXPENDITURES:							
INSTRUCTIONAL SERVICES	98,507,064.70	10,389,105.95	0.00		0.00	1,304,035.15	110,200,205.80
INSTRUCTIONAL SUPPORT SERVICES	32,301,716.45	2,270,452.46	0.00		0.00	582,280.00	35,154,448.91
OPERATIONS & MAINTENANCE	18,766,694.85	761,382.15	0.00		97,687.00	69,120.00	19,694,884.00
AUXILIARY SERVICES	13,122,476.00	13,219,954.03	0.00		5,303,946.30	37,637.00	31,684,013.33
GENERAL ADMINISTRATIVE SERVICES	5,058,988.00	361,113.41	0.00		0.00	0.00	5,420,101.41
CAPITAL OUTLAY	924,550.72	525,005.00	0.00		9,669,410.26	0.00	11,118,965.98
DEBT SERVICES	438.00	98,968.00	12,501,811.71		4,578,350.72	0.00	17,179,568.43
OTHER EXPENDITURES	3,268,388.55	1,179,920.78	0.00		0.00	868,857.00	5,317,166.33
TOTAL EXPENDITURES	171,950,317.27	28,805,901.78	12,501,811.71		19,649,394.28	2,861,929.15	235,769,354.19
OTHER FUND SOURCES (USES):							
OTHER FUND SOURCES	3,256,884.51	6,131,576.82	0.00		7,389,931.30	127,135.00	16,905,527.63
OTHER FUND USES	5,499,027.62	2,035,612.00	0.00		46,485.00	640,230.00	8,221,354.62
TOTAL OTHER FUND SOURCES (USES)	(2,242,143.11)	4,095,964.82	0.00		7,343,446.30	(513,095.00)	8,684,173.01
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(729,799.01)	(548,521.33)	94,486.24		(6,096,954.82)	226,932.85	(7,053,856.07)
BEGINNING FUND BALANCE - OCT 1	25,655,832.08	9,070,294.89	1,764,155.04		6,700,192.72	2,000,196.60	45,190,671.33
ENDING FUND BALANCE - SEP 30	24,926,033.07	8,521,773.56	1,858,641.28		603,237.90	2,227,129.45	38,136,815.26

EXHIBIT B-I-A

Shelby County Board of Education  
 COMBINED BUDGET OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCES  
 ALL PROPRIETARY FUND TYPES AND NON EXPENDABLE TRUST FUNDS  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPE DESCRIPTION	PROPRIETARY			FIDUCIARY		EXHIBIT B-II-A TOTAL (Memo Only)
	ENTERPRISE	INTERNAL SERVICE	NON EXPEND TRUST	INTERNAL SERVICE	NON EXPEND TRUST	
OPERATING REVENUES:						
LOCAL REVENUES (SPECIFY):						
TOTAL OPERATING REVENUES	0.00	0.00	10.00	0.00	10.00	10.00
PERSONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING INCOME (LOSS)	0.00	0.00	10.00	0.00	10.00	10.00
NON-OPERATING REVENUES:						
STATE REVENUES (ATTACH SCHEDULE)	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES (ATTACH SCHEDULE)	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES (ATTACH SCHEDULE)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL NON-OPERATING REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
INCOME(LOSS) BEFORE OPERATING TRANSFER	0.00	0.00	10.00	0.00	10.00	10.00
OPERATING TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME	0.00	0.00	10.00	0.00	10.00	10.00
RETAINED EARNINGS/FUND BALANCE - OCT 1	0.00	0.00	10,934.60	0.00	10,934.60	10,934.60
RETAINED EARNINGS/FUND BALANCE - SEP 30	0.00	0.00	10,934.60	0.00	10,934.60	10,934.60