



STATE OF ALABAMA  
DEPARTMENT OF EDUCATION



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

Alabama  
State Board  
of Education

October 5, 2018

Governor Kay Ivey  
President

Mr. Randy Fuller, Superintendent  
Shelby County Board of Education  
P. O. Box 1910  
Columbiana, AL 35051

Jackie Zeigler  
District I

Dear Mr. Fuller:

Betty Peters  
District II

RE: FY 2019 Original Budget

Stephanie Bell  
District III

Enclosed is your approved FY 2019 Systemwide Original Budget.

Yvette M.  
Richardson, Ed.D.  
District IV

Budgets should be monitored and amendments submitted as needed in accordance with amendment procedures. Please be reminded that budget amendments should be transmitted via the LEA Accounting File Upload System.

Ella B. Bell  
District V

We appreciate the diligence and hard work required to develop this budget. We intend to continue to provide you and your staff with guidance and assistance as we work together to meet the reporting requirements as outlined in the foundation and accountability laws.

Cynthia McCarty, Ph.D.  
District VI  
Vice President

Copies should be provided to your staff members who have responsibility in managing the budget and programs. If you have any questions, please call your accountant at (334) 694-4617.

Jeff Newman  
District VII  
President Pro Tem

Sincerely,

Mary Scott Hunter, J.D.  
District VIII

Andy Craig  
Deputy State Superintendent  
Administrative and Financial Services

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

AC/BK/YBS

Enclosure

cc: Chief School Financial Officer



**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 2019, Fiscal Period 00**

059 - Shelby County Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$117,605,694.00	\$0.00	\$1,392,492.84	\$5,073,604.16	\$0.00	\$124,071,791.00
Federal Sources	\$155,913.00	\$11,554,132.00	\$0.00	\$0.00	\$0.00	\$11,710,045.00
Local Sources	\$63,011,261.21	\$12,377,651.00	\$11,732,720.92	\$0.00	\$3,802,355.00	\$90,923,988.13
Other Sources	\$246,656.00	\$343,725.00	\$0.00	\$0.00	\$0.00	\$590,381.00
<b>Total Revenues:</b>	<b>\$181,019,524.21</b>	<b>\$24,275,508.00</b>	<b>\$13,125,213.76</b>	<b>\$5,073,604.16</b>	<b>\$3,802,355.00</b>	<b>\$227,296,205.13</b>
<b>Expenditures</b>						
Instructional Services	\$105,603,370.00	\$10,559,286.54	\$0.00	\$0.00	\$1,265,248.00	\$117,427,904.54
Instructional Support Services	\$32,993,681.00	\$2,431,810.82	\$0.00	\$0.00	\$695,116.00	\$36,120,607.82
Operation & Maintenance Services	\$20,337,360.00	\$853,532.00	\$0.00	\$0.00	\$106,870.00	\$21,297,762.00
Auxiliary Services	\$13,922,141.00	\$13,252,931.83	\$0.00	\$0.00	\$58,294.00	\$27,233,366.83
General Administrative Services	\$4,497,768.00	\$349,355.33	\$0.00	\$0.00	\$0.00	\$4,847,123.33
Capital Outlay	\$0.00	\$0.00	\$0.00	\$1,472,900.00	\$0.00	\$1,472,900.00
Debt Service	\$0.00	\$28,213.00	\$14,381,584.48	\$3,566,325.82	\$0.00	\$17,976,123.30
Other Expenditures	\$3,670,516.00	\$1,147,161.20	\$0.00	\$0.00	\$903,709.00	\$5,721,386.20
<b>Total Expenditures:</b>	<b>\$181,024,836.00</b>	<b>\$28,622,290.72</b>	<b>\$14,381,584.48</b>	<b>\$5,039,225.82</b>	<b>\$3,029,237.00</b>	<b>\$232,097,174.02</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$3,908,121.47	\$6,147,010.00	\$0.00	\$0.00	\$93,625.00	\$10,148,756.47
Other Fund Uses:	\$5,631,274.00	\$2,697,354.00	\$0.00	\$0.00	\$720,293.00	\$9,048,921.00
<b>Total Other Fund Sources (Uses):</b>	<b>(\$1,723,152.53)</b>	<b>\$3,449,656.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$626,668.00)</b>	<b>\$1,099,835.47</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$1,728,464.32)</b>	<b>(\$897,126.72)</b>	<b>(\$1,256,370.72)</b>	<b>\$34,378.34</b>	<b>\$146,450.00</b>	<b>(\$3,701,133.42)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$24,781,462.00</b>	<b>\$8,812,083.90</b>	<b>\$3,486,633.94</b>	<b>\$0.00</b>	<b>\$1,884,370.07</b>	<b>\$38,964,549.91</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$23,052,997.68</b>	<b>\$7,914,957.18</b>	<b>\$2,230,263.22</b>	<b>\$34,378.34</b>	<b>\$2,030,820.07</b>	<b>\$35,263,416.49</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, 2019

EXHIBIT B-I-A

FUND TYPES DESCRIPTION	GOVERNMENTAL			CAPITAL PROJECTS	FIDUCIARY	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE		EXPENDABLE TRUST	
REVENUES						
STATE REVENUES	117,605,694.00	0.00	1,392,492.84	5,073,604.16	0.00	124,071,791.00
FEDERAL REVENUES	155,913.00	11,554,132.00	0.00	0.00	0.00	11,710,045.00
LOCAL REVENUES	63,011,261.21	12,377,651.00	11,732,720.92	0.00	3,802,345.00	90,923,978.13
OTHER REVENUES	246,656.00	343,725.00	0.00	0.00	0.00	590,381.00
TOTAL REVENUES	181,019,524.21	24,275,508.00	13,125,213.76	5,073,604.16	3,802,345.00	227,296,195.13
EXPENDITURES:						
INSTRUCTIONAL SERVICES	105,603,370.00	10,559,286.54	0.00	0.00	1,265,248.00	117,427,904.54
INSTRUCTIONAL SUPPORT SERVICES	32,993,681.00	2,431,810.82	0.00	0.00	695,116.00	36,120,607.82
OPERATIONS & MAINTENANCE	20,337,360.00	853,532.00	0.00	0.00	106,870.00	21,297,762.00
AUXILIARY SERVICES	13,922,141.00	13,252,931.83	0.00	0.00	58,294.00	27,233,366.83
GENERAL ADMINISTRATIVE SERVICES	4,497,768.00	349,355.33	0.00	0.00	0.00	4,847,123.33
CAPITAL OUTLAY	0.00	0.00	0.00	1,472,900.00	0.00	1,472,900.00
DEBT SERVICES	0.00	28,213.00	14,381,584.48	3,566,325.82	0.00	17,976,123.30
OTHER EXPENDITURES	3,670,516.00	1,147,161.20	0.00	0.00	903,709.00	5,721,386.20
TOTAL EXPENDITURES	181,024,836.00	28,622,290.72	14,381,584.48	5,039,225.82	3,029,237.00	232,097,174.02
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	3,908,121.47	6,147,010.00	0.00	0.00	93,625.00	10,148,756.47
OTHER FUND USES	5,631,274.00	2,697,354.00	0.00	0.00	720,293.00	9,048,921.00
TOTAL OTHER FUND SOURCES (USES)	(1,723,152.53)	3,449,656.00	0.00	0.00	(626,668.00)	1,099,835.47
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(1,728,464.32)	(897,126.72)	(1,256,370.72)	34,378.34	146,440.00	(3,701,143.42)
BEGINNING FUND BALANCE - OCT 1	24,781,462.00	8,812,083.90	3,486,633.94	0.00	1,873,301.03	38,953,480.87
ENDING FUND BALANCE - SEP 30	23,052,997.68	7,914,957.18	2,230,263.22	34,378.34	2,019,741.03	35,252,337.45

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, 2019

FUND TYPE DESCRIPTION	PROPRIETARY		FIDUCIARY	EXHIBIT B-II-A TOTAL
	ENTERPRISE	INTERNAL SERVICE	NON EXPEND TRUST	(Memo Only)
OPERATING REVENUES:				
LOCAL REVENUES (SPECIFY):				
	0.00	0.00	10.00	10.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
TOTAL OPERATING REVENUES	0.00	0.00	10.00	10.00
OPERATING EXPENSES:				
PERSONAL SERVICES	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00
PURCHASED SERVICES	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00
OTHER OBJECTS	0.00	0.00	0.00	0.00
TOTAL OPERATING EXPENSES	0.00	0.00	0.00	0.00
OPERATING INCOME (LOSS)	0.00	0.00	10.00	10.00
NON-OPERATING REVENUES:				
STATE REVENUES (ATTACH SCHEDULE)	0.00	0.00	0.00	0.00
FEDERAL REVENUES (ATTACH SCHEDULE)	0.00	0.00	0.00	0.00
OTHER REVENUES (ATTACH SCHEDULE)	0.00	0.00	0.00	0.00
TOTAL NON-OPERATING REVENUES	0.00	0.00	0.00	0.00
INCOME(LOSS) BEFORE OPERATING TRANSFER	0.00	0.00	10.00	10.00
OPERATING TRANSFERS IN	0.00	0.00	0.00	0.00
OPERATING TRANSFERS OUT	0.00	0.00	0.00	0.00
NET INCOME	0.00	0.00	10.00	10.00
RETAINED EARNINGS/FUND BALANCE - OCT 1	0.00	0.00	11,069.04	11,069.04
RETAINED EARNINGS/FUND BALANCE - SEP 30	0.00	0.00	11,079.04	11,079.04