



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

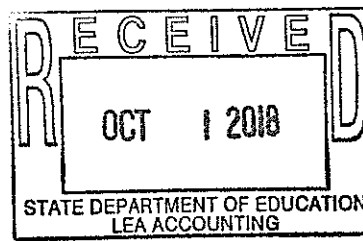
Andy Craig
Deputy State Superintendent
Administrative and Financial Services

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

AC/BK/YBS

Enclosure

cc: Chief School Financial Officer



SHELBY COUNTY BOARD OF EDUCATION

ANNUAL BUDGET

FOR FISCAL YEAR OCTOBER 1, 2018 - SEPTEMBER 30, 2019

This budget was approved by action of the Shelby County Board of Education
on September 6th, 2018
Month Day Year
Andrew S. Miller 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.

Randy Fuller Superintendent
9-6-18 Date

Subscribed and sworn to before me this the
6th day of September, 2018

Bethany Hutt Notary Public

Reason for Amendment: (Be specific)

John Gwin, CSFO (205)682-7032
Contact Person Phone Number

APPROVED

Eric Mackey
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 2019, Fiscal Period 00**

059 - Shelby County Schools

| | GOVERNMENTAL | | | FIDUCIARY | | Total |
|---|-------------------------|------------------------|-------------------------|-----------------------|-----------------------|-------------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Expendable Trust | |
| Revenues | | | | | | |
| 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 |
| Total Revenues: | \$181,019,524.21 | \$24,275,508.00 | \$13,125,213.76 | \$5,073,604.16 | \$3,802,355.00 | \$227,296,205.13 |
| 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 |
| 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 |
| 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 and Other Sources Over (Under) Expenditures and Other Fund Uses: | (\$1,728,464.32) | (\$897,126.72) | (\$1,256,370.72) | \$34,378.34 | \$146,450.00 | (\$3,701,133.42) |
| Beginning Fund Balance - October 1: | \$24,781,462.00 | \$8,812,083.90 | \$3,486,633.94 | \$0.00 | \$1,884,370.07 | \$38,964,549.91 |
| Ending Fund Balance - September 30: | \$23,052,997.68 | \$7,914,957.18 | \$2,230,263.22 | \$34,378.34 | \$2,030,820.07 | \$35,263,416.49 |

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 |