



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 2018 Budget Amendment

Stephanie Bell
District III

Enclosed is your approved FY 2018 Systemwide Budget Amendment 2.

Yvette M.
Richardson, Ed.D.
District IV

We appreciate the diligence and hard work required to develop this budget amendment. 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.

Ella B. Bell
District V

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.

Cynthia McCarty, Ph.D.
District VI
Vice President

Sincerely,

Jeff Newman
District VII
President Pro Tem

Andy Craig
Deputy State Superintendent
Administrative and Financial Services

Mary Scott Hunter, J.D.
District VIII

AC/BK/YBS

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

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 2018, Fiscal Period 09**

059 - Shelby County Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$111,586,453.87	\$0.00	\$1,478,712.84	\$4,857,702.16	\$0.00	\$117,922,868.87
Federal Sources	\$139,200.00	\$12,127,402.29	\$0.00	\$0.00	\$0.00	\$12,266,602.29
Local Sources	\$62,051,690.03	\$11,595,934.40	\$13,174,638.86	\$3,000.00	\$3,643,492.00	\$90,468,755.29
Other Sources	\$308,059.00	\$425,787.49	\$0.00	\$0.40	\$0.00	\$733,846.89
Total Revenues:	\$174,085,402.90	\$24,149,124.18	\$14,653,351.70	\$4,860,702.56	\$3,643,492.00	\$221,392,073.34
Expenditures						
Instructional Services	\$101,323,775.03	\$9,940,903.85	\$0.00	\$0.00	\$1,421,154.00	\$112,685,832.88
Instructional Support Services	\$32,607,315.07	\$2,170,856.49	\$0.00	\$0.00	\$658,319.00	\$35,436,490.56
Operation & Maintenance Services	\$18,756,408.00	\$888,430.00	\$0.00	\$107,183.84	\$74,716.00	\$19,826,737.84
Auxiliary Services	\$13,430,752.00	\$12,799,830.32	\$0.00	\$315,027.81	\$28,002.00	\$26,573,612.13
General Administrative Services	\$5,194,470.00	\$313,068.74	\$0.00	\$0.00	\$0.00	\$5,507,538.74
Capital Outlay	\$412,696.00	\$0.00	\$0.00	\$6,604,182.27	\$0.00	\$7,016,878.27
Debt Service	\$0.00	\$24,085.00	\$14,098,002.65	\$3,867,968.42	\$0.00	\$17,990,056.07
Other Expenditures	\$3,544,825.33	\$1,169,767.15	\$0.00	\$0.00	\$861,602.00	\$5,576,194.48
Total Expenditures:	\$175,270,241.43	\$27,306,941.55	\$14,098,002.65	\$10,894,362.34	\$3,043,793.00	\$230,613,340.97
Other Fund Sources (Uses)						
Other Fund Sources:	\$3,534,084.83	\$5,235,969.43	\$0.00	\$0.00	\$127,390.00	\$8,897,444.26
Other Fund Uses:	\$4,641,989.88	\$2,273,772.00	\$0.00	\$0.00	\$830,698.00	\$7,746,459.88
Total Other Fund Sources (Uses):	(\$1,107,905.05)	\$2,962,197.43	\$0.00	\$0.00	(\$703,308.00)	\$1,150,984.38
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$2,292,743.58)	(\$195,619.94)	\$555,349.05	(\$6,033,659.78)	(\$103,609.00)	(\$8,070,283.25)
Beginning Fund Balance - October 1:	\$29,327,850.01	\$9,009,841.70	\$2,640,907.07	\$6,618,930.84	\$2,133,347.58	\$49,730,877.20
Ending Fund Balance - September 30:	\$27,035,106.43	\$8,814,221.76	\$3,196,256.12	\$585,271.06	\$2,029,738.58	\$41,660,593.95

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, 2018

EXHIBIT B-I-A

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	(Memo Only)
REVENUES						
STATE REVENUES	111,586,453.87	0.00	1,478,712.84	4,857,702.16	0.00	117,922,868.87
FEDERAL REVENUES	139,200.00	12,127,402.29	0.00	0.00	0.00	12,266,602.29
LOCAL REVENUES	62,051,690.03	11,595,934.40	13,174,638.86	3,000.00	3,643,482.00	90,468,745.29
OTHER REVENUES	308,059.00	425,787.49	0.00	0.40	0.00	733,846.89
TOTAL REVENUES	174,085,402.90	24,149,124.18	14,653,351.70	4,860,702.56	3,643,482.00	221,392,063.34
EXPENDITURES:						
INSTRUCTIONAL SERVICES	101,323,775.03	9,940,903.85	0.00	0.00	1,421,154.00	112,685,832.88
INSTRUCTIONAL SUPPORT SERVICES	32,607,315.07	2,170,856.49	0.00	0.00	658,319.00	35,436,490.56
OPERATIONS & MAINTENANCE	18,756,408.00	888,430.00	0.00	107,183.84	74,716.00	19,826,737.84
AUXILIARY SERVICES	13,430,752.00	12,799,830.32	0.00	315,027.81	28,002.00	26,573,612.13
GENERAL ADMINISTRATIVE SERVICES	5,194,470.00	313,068.74	0.00	0.00	0.00	5,507,538.74
CAPITAL OUTLAY	412,696.00	0.00	0.00	6,604,182.27	0.00	7,016,878.27
DEBT SERVICES	0.00	24,085.00	14,098,002.65	3,867,968.42	0.00	17,990,056.07
OTHER EXPENDITURES	3,544,825.33	1,169,767.15	0.00	0.00	861,602.00	5,576,194.48
TOTAL EXPENDITURES	175,270,241.43	27,306,941.55	14,098,002.65	10,894,362.34	3,043,793.00	230,613,340.97
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	3,534,084.83	5,235,969.43	0.00	0.00	127,390.00	8,897,444.26
OTHER FUND USES	4,641,989.88	2,273,772.00	0.00	0.00	830,698.00	7,746,459.88
TOTAL OTHER FUND SOURCES (USES)	(1,107,905.05)	2,962,197.43	0.00	0.00	(703,308.00)	1,150,984.38
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(2,292,743.58)	(195,619.94)	555,349.05	(6,033,659.78)	(103,619.00)	(8,070,293.25)
BEGINNING FUND BALANCE - OCT 1	29,327,850.01	9,009,841.70	2,640,907.07	6,618,930.84	2,122,287.78	49,719,817.40
ENDING FUND BALANCE - SEP 30	27,035,106.43	8,814,221.76	3,196,256.12	585,271.06	2,018,668.78	41,649,524.15

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, 2018

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	11,059.80	11,059.80
RETAINED EARNINGS/FUND BALANCE - SEP 30	0.00	0.00	11,069.80	11,069.80