



SHELBY COUNTY BOARD OF EDUCATION

**ANNUAL BUDGET**

FOR FISCAL YEAR OCTOBER 1, 2017 - SEPTEMBER 30, 2018

This budget was approved by action of the Shelby County Board of Education  
on August 24, 2017      Ashley S. Miller Chairman, Board of Education  
Month Day Year      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.

Kandy Fuller Superintendent  
Date: August 24, 2017

Subscribed and sworn to before me this the  
24<sup>th</sup> day of August, 2017  
Betty Jo Phillips Notary Public

Reason for Amendment: (Be specific)  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Gary E. McCombs, CSFO or John Gwin, Coordinator of Finance      (205) 682-7000  
Contact Person      Phone Number

APPROVED  
Ed Richardson  
Ed Richardson  
Interim State Superintendent of Education



STATE OF ALABAMA  
DEPARTMENT OF EDUCATION



Ed Richardson  
Interim State Superintendent of Education

Alabama  
State Board  
of Education

September 18, 2017

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 Original Budget

Stephanie Bell  
District III  
Vice President

Enclosed is your approved FY 2018 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  
President Pro Tem

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) 242-9914.

Jeff Newman  
District VII

Sincerely,

Mary Scott Hunter, J.D.  
District VIII

Andy Craig  
Deputy State Superintendent  
Administrative and Financial Services

Ed Richardson  
Interim 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 2018, Fiscal Period 00**

*059 - Shelby County Schools*

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$110,691,332.00	\$0.00	\$13,346.84	\$6,323,068.16	\$0.00	\$117,027,747.00
Federal Sources	\$139,200.00	\$11,603,234.02	\$0.00	\$0.00	\$0.00	\$11,742,434.02
Local Sources	\$61,369,196.15	\$11,609,150.54	\$13,173,338.86	\$3,000.00	\$3,643,492.00	\$89,798,177.55
Other Sources	\$208,059.00	\$426,296.89	\$0.00	\$0.00	\$0.00	\$634,355.89
<b>Total Revenues:</b>	<b>\$172,407,787.15</b>	<b>\$23,638,681.45</b>	<b>\$13,186,685.70</b>	<b>\$6,326,068.16</b>	<b>\$3,643,492.00</b>	<b>\$219,202,714.46</b>
<b>Expenditures</b>						
Instructional Services	\$100,925,919.00	\$9,674,132.29	\$0.00	\$0.00	\$1,421,154.00	\$112,021,205.29
Instructional Support Services	\$31,781,238.31	\$2,012,220.05	\$0.00	\$0.00	\$658,319.00	\$34,451,777.36
Operation & Maintenance Services	\$18,599,010.00	\$888,430.00	\$0.00	\$0.00	\$74,716.00	\$19,562,156.00
Auxiliary Services	\$13,296,579.00	\$13,122,499.07	\$0.00	\$0.00	\$28,002.00	\$26,447,080.07
General Administrative Services	\$5,121,229.00	\$336,305.55	\$0.00	\$0.00	\$0.00	\$5,457,534.55
Capital Outlay	\$0.00	\$0.00	\$0.00	\$4,181,672.00	\$0.00	\$4,181,672.00
Debt Service	\$0.00	\$24,085.00	\$13,090,815.15	\$5,073,327.24	\$0.00	\$18,188,227.39
Other Expenditures	\$3,301,841.87	\$1,145,952.40	\$0.00	\$0.00	\$861,602.00	\$5,309,396.27
<b>Total Expenditures:</b>	<b>\$173,025,817.18</b>	<b>\$27,203,624.36</b>	<b>\$13,090,815.15</b>	<b>\$9,254,999.24</b>	<b>\$3,043,793.00</b>	<b>\$225,619,048.93</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$3,184,239.09	\$5,189,887.24	\$0.00	\$0.00	\$127,390.00	\$8,501,516.33
Other Fund Uses:	\$4,523,762.74	\$2,122,824.00	\$0.00	\$0.00	\$709,748.00	\$7,356,334.74
<b>Total Other Fund Sources (Uses):</b>	<b>(\$1,339,523.65)</b>	<b>\$3,067,063.24</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$582,358.00)</b>	<b>\$1,145,181.59</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$1,957,553.68)</b>	<b>(\$497,879.67)</b>	<b>\$95,870.55</b>	<b>(\$2,928,931.08)</b>	<b>\$17,341.00</b>	<b>(\$5,271,152.88)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$22,594,162.43</b>	<b>\$7,377,732.71</b>	<b>\$1,762,510.00</b>	<b>\$3,789,572.48</b>	<b>\$1,675,483.63</b>	<b>\$37,199,461.25</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$20,636,608.75</b>	<b>\$6,879,853.04</b>	<b>\$1,858,380.55</b>	<b>\$860,641.40</b>	<b>\$1,692,824.63</b>	<b>\$31,928,308.37</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, 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	110,691,332.00	0.00	13,346.84	6,323,068.16	0.00	117,027,747.00
FEDERAL REVENUES	139,200.00	11,603,234.02	0.00	0.00	0.00	11,742,434.02
LOCAL REVENUES	61,369,196.15	11,609,150.54	13,173,338.86	3,000.00	3,643,482.00	89,798,167.55
OTHER REVENUES	208,059.00	426,296.89	0.00	0.00	0.00	634,355.89
TOTAL REVENUES	172,407,787.15	23,638,681.45	13,186,685.70	6,326,068.16	3,643,482.00	219,202,704.46
EXPENDITURES:						
INSTRUCTIONAL SERVICES	100,925,919.00	9,674,132.29	0.00	0.00	1,421,154.00	112,021,205.29
INSTRUCTIONAL SUPPORT SERVICES	31,781,238.31	2,012,220.05	0.00	0.00	658,319.00	34,451,777.36
OPERATIONS & MAINTENANCE	18,599,010.00	888,430.00	0.00	0.00	74,716.00	19,562,156.00
AUXILIARY SERVICES	13,296,579.00	13,122,499.07	0.00	0.00	28,002.00	26,447,080.07
GENERAL ADMINISTRATIVE SERVICES	5,121,229.00	336,305.55	0.00	0.00	0.00	5,457,534.55
CAPITAL OUTLAY	0.00	0.00	0.00	4,181,672.00	0.00	4,181,672.00
DEBT SERVICES	0.00	24,085.00	13,090,815.15	5,073,327.24	0.00	18,188,227.39
OTHER EXPENDITURES	3,301,841.87	1,145,952.40	0.00	0.00	861,602.00	5,309,396.27
TOTAL EXPENDITURES	173,025,817.18	27,203,624.36	13,090,815.15	9,254,999.24	3,043,793.00	225,619,048.93
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	3,184,239.09	5,189,887.24	0.00	0.00	127,390.00	8,501,516.33
OTHER FUND USES	4,523,762.74	2,122,824.00	0.00	0.00	709,748.00	7,356,334.74
TOTAL OTHER FUND SOURCES (USES)	(1,339,523.65)	3,067,063.24	0.00	0.00	(582,358.00)	1,145,181.59
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(1,957,553.68)	(497,879.67)	95,870.55	(2,928,931.08)	17,331.00	(5,271,162.88)
BEGINNING FUND BALANCE - OCT 1	22,594,162.43	7,377,732.71	1,762,510.00	3,789,572.48	1,664,539.03	37,188,516.65
ENDING FUND BALANCE - SEP 30	20,636,608.75	6,879,853.04	1,858,380.55	860,641.40	1,681,870.03	31,917,353.77

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 (Memo Only)
-----	ENTERPRISE	INTERNAL SERVICE	NON EXPEND TRUST	-----
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	10,944.60	10,944.60
RETAINED EARNINGS/FUND BALANCE - SEP 30	0.00	0.00	10,954.60	10,954.60