



STATE OF ALABAMA  
DEPARTMENT OF EDUCATION



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

October 19, 2020

Dr. Lewis Brooks, Superintendent  
Shelby County Board of Education  
P. O. Box 1910  
Columbiana, AL 35051

Dear Dr. Brooks:

RE: FY 2021 Original Budget

Enclosed is your approved FY 2021 Systemwide Original Budget.

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.

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.

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.

Sincerely,

Andy Craig  
Deputy State Superintendent  
Administrative and Financial Services

AC/BK/YBS

Enclosure  
cc: Chief School Financial Officer

Alabama  
State Board  
of Education

Governor Kay Ivey  
President

Jackie Zelgier  
District I  
Vice President

Tracie West  
District II

Stephanie Bell  
District III

Yvette M. Richardson, Ed.D.  
District IV  
President Pro Tem

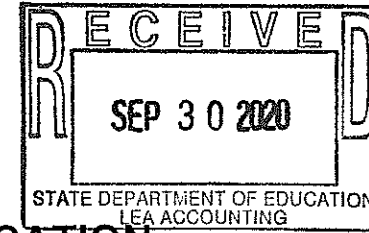
Tommie T. Stewart, Ph.D.  
District V

Cynthia McCarty, Ph.D.  
District VI

Jeff Newman  
District VII

Wayne Reynolds, Ed.D.  
District VIII

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



SHELBY COUNTY BOARD OF EDUCATION

# ANNUAL BUDGET

FOR FISCAL YEAR OCTOBER 1, 2020 - SEPTEMBER 30, 2021

This budget was approved by action of the Shelby County Board of Education  
on September 10, 2020 Aubrey 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.

Subscribed and sworn to before me this the  
10 day of September, 2020  
Patricia Lynn Notary Public

[Signature] Superintendent  
Date

Reason for Amendment: (Be specific)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

John Gwin, CSFO (205) 682-7000  
Contact Person Phone Number

APPROVED  
Eric S 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 2021, Fiscal Period 00**

059 - Shelby County Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$131,537,707.00	\$0.00	\$4,630,192.38	\$2,231,960.62	\$0.00	\$138,399,860.00 ✓
Federal Sources	\$152,900.00	\$18,758,035.80	\$0.00	\$0.00	\$0.00	\$18,910,935.80 ✓
Local Sources	\$66,423,621.60	\$14,326,427.39	\$13,550,809.28	\$0.00	\$4,930,418.50	\$99,231,276.77 ✓
Other Sources	\$240,588.40	\$420,027.93	\$0.00	\$0.00	\$0.00	\$660,616.33 ✓
<b>Total Revenues:</b>	<b>\$198,354,817.00 ✓</b>	<b>\$33,504,491.12 ✓</b>	<b>\$18,181,001.66 ✓</b>	<b>\$2,231,960.62 ✓</b>	<b>\$4,930,418.50 ✓</b>	<b>\$257,202,688.90</b>
<b>Expenditures</b>						
Instructional Services	\$115,888,165.14	\$14,571,075.90	\$0.00	\$0.00	\$1,610,981.70	\$132,070,222.74 ✓
Instructional Support Services	\$33,776,879.95	\$5,754,988.19	\$0.00	\$0.00	\$906,146.00	\$40,438,014.14 ✓
Operation & Maintenance Services	\$20,985,286.76	\$2,248,299.34	\$0.00	\$0.00	\$188,528.07	\$23,422,114.17 ✓
Auxiliary Services	\$16,162,028.65	\$13,615,595.28	\$0.00	\$410,891.88	\$24,191.39	\$30,212,707.20 ✓
General Administrative Services	\$4,696,232.05	\$299,490.29	\$0.00	\$0.00	\$0.00	\$4,995,722.34 ✓
Capital Outlay	\$2,000,000.00	\$379,263.00	\$0.00	\$19,077,800.00	\$0.00	\$21,457,063.00 ✓
Debt Service	\$0.00	\$43,242.21	\$17,979,404.36	\$0.00	\$3,848.80	\$18,026,495.37 ✓
Other Expenditures	\$3,638,424.49	\$1,566,289.68	\$0.00	\$0.00	\$1,177,893.69	\$6,382,607.86 ✓
<b>Total Expenditures:</b>	<b>\$197,147,017.04 ✓</b>	<b>\$38,478,243.89 ✓</b>	<b>\$17,979,404.36 ✓</b>	<b>\$19,488,691.88 ✓</b>	<b>\$3,911,589.65 ✓</b>	<b>\$277,004,946.82</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$3,901,671.79	\$7,238,390.63	\$0.00	\$17,226,048.00	\$98,952.07	\$28,465,062.49 ✓
Other Fund Uses:	\$6,216,790.35	\$2,819,041.76	\$0.00	\$0.00	\$902,991.08	\$9,938,823.19 ✓
<b>Total Other Fund Sources (Uses):</b>	<b>(\$2,315,118.56) ✓</b>	<b>\$4,419,348.87 ✓</b>	<b>\$0.00</b>	<b>\$17,226,048.00 ✓</b>	<b>(\$804,039.01) ✓</b>	<b>\$18,526,239.30</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$1,107,318.60)</b>	<b>(\$554,403.90)</b>	<b>\$201,597.30</b>	<b>(\$30,683.26)</b>	<b>\$214,789.84</b>	<b>(\$1,276,018.62) ✓</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$22,620,043.39</b>	<b>\$4,560,864.14</b>	<b>\$3,964,216.88</b>	<b>\$324,205.90</b>	<b>\$1,811,293.79</b>	<b>\$33,280,624.10 ✓</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$21,512,724.79</b>	<b>\$4,006,460.24</b>	<b>\$4,165,814.18</b>	<b>\$293,522.64</b>	<b>\$2,026,083.63</b>	<b>\$32,004,605.48</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, 2021

EXHIBIT B-I-A

FUND TYPES DESCRIPTION	GOVERNMENTAL			CAPITAL PROJECTS	FIDUCIARY	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE		EXPENDABLE TRUST	
REVENUES						
STATE REVENUES	131,537,707.00	0.00	4,630,192.38	2,231,960.62	0.00	138,399,860.00
FEDERAL REVENUES	152,900.00	18,758,035.80	0.00	0.00	0.00	18,910,935.80
LOCAL REVENUES	66,423,621.60	14,326,427.39	13,550,809.28	0.00	4,930,406.50	99,231,264.77
OTHER REVENUES	240,588.40	420,027.93	0.00	0.00	0.00	660,616.33
TOTAL REVENUES	198,354,817.00	33,504,491.12	18,181,001.66	2,231,960.62	4,930,406.50	257,202,676.90
EXPENDITURES:						
INSTRUCTIONAL SERVICES	115,888,165.14	14,571,075.90	0.00	0.00	1,610,981.70	132,070,222.74
INSTRUCTIONAL SUPPORT SERVICES	33,776,879.95	5,754,988.19	0.00	0.00	906,146.00	40,438,014.14
OPERATIONS & MAINTENANCE	20,985,286.76	2,248,299.34	0.00	0.00	188,528.07	23,422,114.17
AUXILIARY SERVICES	16,162,028.65	13,615,595.28	0.00	410,891.88	24,191.39	30,212,707.20
GENERAL ADMINISTRATIVE SERVICES	4,696,232.05	299,490.29	0.00	0.00	0.00	4,995,722.34
CAPITAL OUTLAY	2,000,000.00	379,263.00	0.00	19,077,800.00	0.00	21,457,063.00
DEBT SERVICES	0.00	43,242.21	17,979,404.36	0.00	3,848.80	18,026,495.37
OTHER EXPENDITURES	3,638,424.49	1,566,289.68	0.00	0.00	1,177,893.69	6,382,607.86
TOTAL EXPENDITURES	197,147,017.04	38,478,243.89	17,979,404.36	19,488,691.88	3,911,589.65	277,004,946.82
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	3,901,671.79	7,238,390.63	0.00	17,226,048.00	98,952.07	28,465,062.49
OTHER FUND USES	6,216,790.35	2,819,041.76	0.00	0.00	902,991.08	9,938,823.19
TOTAL OTHER FUND SOURCES (USES)	(2,315,118.56)	4,419,348.87	0.00	17,226,048.00	(804,039.01)	18,526,239.30
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(1,107,318.60)	(554,403.90)	201,597.30	(30,683.26)	214,777.84	(1,276,030.62)
BEGINNING FUND BALANCE - OCT 1	22,620,043.39	4,560,864.14	3,964,216.88	324,205.90	1,800,029.28	33,269,359.59
ENDING FUND BALANCE - SEP 30	21,512,724.79	4,006,460.24	4,165,814.18	293,522.64	2,014,807.12	31,993,328.97

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, 2021

FUND TYPE DESCRIPTION	PROPRIETARY		FIDUCIARY	EXHIBIT B-II-A
	ENTERPRISE	INTERNAL SERVICE	NON EXPEND TRUST	TOTAL (Memo Only)
OPERATING REVENUES:				
LOCAL REVENUES (SPECIFY):				
	0.00	0.00	12.00	12.00
	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	12.00	12.00
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	12.00	12.00
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	12.00	12.00
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	12.00	12.00
RETAINED EARNINGS/FUND BALANCE - OCT 1	0.00	0.00	11,264.51	11,264.51
RETAINED EARNINGS/FUND BALANCE - SEP 30	0.00	0.00	11,276.51	11,276.51