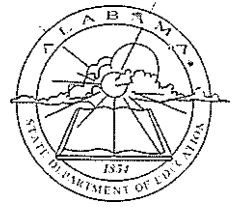




STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

October 26, 2022

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

Dear Dr. Brooks:

RE: FY 2023 Original Budget

Enclosed is your approved FY 2023 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,

Dr. Brandon T. Payne
Deputy State Superintendent
Administrative and Financial Services

BTP/BK/LJ

Enclosure
cc: Chief School Financial Officer

Alabama
State Board
of Education

Governor Kay Ivey
President

Jackie Zeigler
District I

Tracie West
District II
President Pro Tem

Stephanie Bell
District III

Yvette M. Richardson, Ed.D.
District IV

Tonya S. Chestnut, Ed.D.
District V

Cynthia McCarty, Ph.D.
District VI

Belinda McRae
District VII

Wayne Reynolds, Ed.D.
District VIII
Vice President

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

SHELBY COUNTY BOARD OF EDUCATION

ANNUAL BUDGET

FOR FISCAL YEAR OCTOBER 1, 2022 - SEPTEMBER 30, 2023

This budget was approved by action of the Shelby County Board of Education
on September 29, 2022 *Andrew 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.

[Signature] Superintendent
9/29/2022 Date

Subscribed and sworn to before me this 29 day of September, 2022

Bethany Hutton



Reason for Amendment: (Be specific)

John Gwin, CSFO
Contact Person

(205)682-7032
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 2023, Fiscal Period 00**

059 - Shelby County Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$143,357,951.97	\$0.00	\$2,816,264.68	\$25,858,891.32	\$0.00	\$172,033,107.97
Federal Sources	\$86,598.50	\$27,339,355.77	\$0.00	\$0.00	\$0.00	\$27,425,954.27
Local Sources	\$79,478,055.53	\$11,565,011.05	\$14,039,429.59	\$970,882.00	\$3,704,786.00	\$109,758,164.17
Other Sources	\$330,635.00	\$300,599.99	\$0.00	\$0.00	\$0.00	\$631,234.99
Total Revenues:	\$223,253,241.00	\$39,204,966.81	\$16,855,694.27	\$26,829,773.32	\$3,704,786.00	\$309,848,461.40
Expenditures						
Instructional Services	\$128,380,445.46	\$19,676,057.35	\$0.00	\$0.00	\$995,141.00	\$149,051,643.81
Instructional Support Services	\$36,937,967.12	\$5,616,983.74	\$0.00	\$0.00	\$742,165.00	\$43,297,115.86
Operation & Maintenance Services	\$23,351,931.84	\$2,163,235.00	\$0.00	\$1,475,105.20	\$138,590.00	\$27,128,862.04
Auxiliary Services	\$17,515,735.91	\$15,409,393.67	\$0.00	\$795,592.50	\$28,714.00	\$33,749,436.08
General Administrative Services	\$5,286,320.12	\$448,279.21	\$0.00	\$0.00	\$0.00	\$5,734,599.33
Capital Outlay	\$1,966,000.00	\$50,000.00	\$0.00	\$39,304,393.00	\$30,000.00	\$41,350,393.00
Debt Service	\$0.00	\$2,085.00	\$16,493,884.73	\$0.00	\$2,000.00	\$16,497,969.73
Other Expenditures	\$3,816,248.78	\$1,404,489.81	\$0.00	\$0.00	\$920,895.00	\$6,141,633.59
Total Expenditures:	\$217,254,649.23	\$44,770,523.78	\$16,493,884.73	\$41,575,090.70	\$2,857,505.00	\$322,951,653.44
Other Fund Sources (Uses)						
Other Fund Sources:	\$3,140,849.52	\$7,780,731.11	\$0.00	\$1,641,909.20	\$75,006.00	\$12,638,495.83
Other Fund Uses:	\$7,197,152.11	\$1,873,793.99	\$0.00	\$0.00	\$683,949.00	\$9,754,895.10
Total Other Fund Sources (Uses):	(\$4,056,302.59)	\$5,906,937.12	\$0.00	\$1,641,909.20	(\$608,943.00)	\$2,883,600.73
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$1,942,289.18	\$341,380.15	\$361,809.54	(\$13,103,408.18)	\$238,338.00	(\$10,219,591.31)
Beginning Fund Balance - October 1:	\$42,497,443.07	\$10,532,990.81	\$4,234,265.82	\$13,384,129.66	\$2,508,761.00	\$73,157,590.36
Ending Fund Balance - September 30:	\$44,439,732.25	\$10,874,370.96	\$4,596,075.36	\$280,721.48	\$2,747,099.00	\$62,937,999.05

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, 2023

EXHIBIT B-I-A

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	(Memo Only)
REVENUES						
STATE REVENUES	143,357,951.97	0.00	2,816,264.68	25,858,891.32	0.00	172,033,107.97
FEDERAL REVENUES	86,598.50	27,339,355.77	0.00	0.00	0.00	27,425,954.27
LOCAL REVENUES	79,478,055.53	11,565,011.05	14,039,429.59	970,882.00	3,704,786.00	109,758,164.17
OTHER REVENUES	330,635.00	300,599.99	0.00	0.00	0.00	631,234.99
TOTAL REVENUES	223,253,241.00	39,204,966.81	16,855,694.27	26,829,773.32	3,704,786.00	309,848,461.40
EXPENDITURES:						
INSTRUCTIONAL SERVICES	128,380,445.46	19,676,057.35	0.00	0.00	995,141.00	149,051,643.81
INSTRUCTIONAL SUPPORT SERVICES	36,937,967.12	5,616,983.74	0.00	0.00	742,165.00	43,297,115.86
OPERATIONS & MAINTENANCE	23,351,931.84	2,163,235.00	0.00	1,475,105.20	138,590.00	27,128,862.04
AUXILIARY SERVICES	17,515,735.91	15,409,393.67	0.00	795,592.50	28,714.00	33,749,436.08
GENERAL ADMINISTRATIVE SERVICES	5,286,320.12	448,279.21	0.00	0.00	0.00	5,734,599.33
CAPITAL OUTLAY	1,966,000.00	50,000.00	0.00	39,304,393.00	30,000.00	41,350,393.00
DEBT SERVICES	0.00	2,085.00	16,493,884.73	0.00	2,000.00	16,497,969.73
OTHER EXPENDITURES	3,816,248.78	1,404,489.81	0.00	0.00	920,895.00	6,141,633.59
TOTAL EXPENDITURES	217,254,649.23	44,770,523.78	16,493,884.73	41,575,090.70	2,857,505.00	322,951,653.44
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	3,140,849.52	7,780,731.11	0.00	1,641,909.20	75,006.00	12,638,495.83
OTHER FUND USES	7,197,152.11	1,873,793.99	0.00	0.00	683,949.00	9,754,895.10
TOTAL OTHER FUND SOURCES (USES)	(4,056,302.59)	5,906,937.12	0.00	1,641,909.20	(608,943.00)	2,883,600.73
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	1,942,289.18	341,380.15	361,809.54	(13,103,408.18)	238,338.00	(10,219,591.31)
BEGINNING FUND BALANCE - OCT 1	42,497,443.07	10,532,990.81	4,234,265.82	13,384,129.66	2,508,761.00	73,157,590.36
ENDING FUND BALANCE - SEP 30	44,439,732.25	10,874,370.96	4,596,075.36	280,721.48	2,747,099.00	62,937,999.05

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, 2023

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	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	0.00	0.00
TOTAL OPERATING REVENUES	0.00	0.00	0.00	0.00
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	0.00	0.00
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	0.00	0.00
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	0.00	0.00
RETAINED EARNINGS/FUND BALANCE - OCT 1	0.00	0.00	0.00	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	0.00	0.00	0.00	0.00