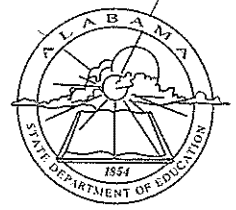




STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

Governor Kay Ivey
President

Jackie Zeigler
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District VI

Belinda McRae
District VII

Wayne Reynolds, Ed.D.
District VIII

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

October 26, 2023

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

Dear Dr. Brooks:

RE: FY 2024 Original Budget

Enclosed is your approved FY 2024 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.

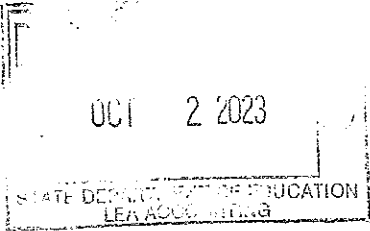
Sincerely,

Brandon T. Payne
Deputy State Superintendent
Administration and Finance

BTP/BK/RH

Enclosure

cc: Chief School Financial Officer



SHELBY COUNTY BOARD OF EDUCATION

ANNUAL BUDGET

FOR FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

This budget was approved by action of the Shelby County Board of Education
on September 12, 2023 David Soto 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
12th day of Sept, 2023
Jaelyn Whitfield Notary Public

9/18/2023 Date [Signature] Superintendent

Reason for Amendment: (Be specific)

John Gwin 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 2024, Fiscal Period 00**

159 - Shelby County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$150,274,287.05	\$0.00	\$2,815,661.76	\$8,233,252.24	\$0.00	\$161,323,201.05
Federal Sources	\$88,054.41	\$26,307,897.22	\$0.00	\$0.00	\$0.00	\$26,395,951.63
Local Sources	\$91,971,665.00	\$12,233,477.95	\$13,816,362.54	\$8,015,000.00	\$3,980,901.00	\$130,017,406.49
Other Sources	\$365,146.00	\$174,274.65	\$0.00	\$0.00	\$0.00	\$539,420.65
Total Revenues:	\$242,699,152.46	\$38,715,649.82	\$16,632,024.30	\$16,248,252.24	\$3,980,901.00	\$318,275,979.82
Expenditures						
Instructional Services	\$136,621,686.10	\$18,773,280.95	\$0.00	\$0.00	\$1,024,406.00	\$156,419,373.05
Instructional Support Services	\$40,664,997.23	\$4,953,278.73	\$0.00	\$0.00	\$765,370.00	\$46,383,645.96
Operation & Maintenance Services	\$27,895,541.35	\$1,291,765.54	\$0.00	\$1,225,280.00	\$119,090.00	\$30,531,676.89
Auxiliary Services	\$18,895,729.82	\$16,734,228.55	\$0.00	\$3,136,555.44	\$48,384.00	\$38,814,897.81
General Administrative Services	\$5,715,390.55	\$1,350,438.92	\$0.00	\$0.00	\$0.00	\$7,065,829.47
Capital Outlay	\$19,959,697.00	\$878,853.00	\$0.00	\$19,970,878.80	\$30,000.00	\$40,839,428.80
Debt Service	\$0.00	\$6,890.00	\$16,474,903.11	\$0.00	\$1,500.00	\$16,483,293.11
Other Expenditures	\$4,456,575.66	\$1,252,506.93	\$0.00	\$0.00	\$880,890.00	\$6,589,972.59
Total Expenditures:	\$254,209,617.71	\$45,241,242.62	\$16,474,903.11	\$24,332,714.24	\$2,869,640.00	\$343,128,117.68
Other Fund Sources (Uses)						
Other Fund Sources:	\$3,973,928.68	\$7,739,409.82	\$0.00	\$1,606,700.00	\$96,850.00	\$13,416,888.50
Other Fund Uses:	\$6,958,072.47	\$1,340,655.01	\$0.00	\$0.00	\$960,417.57	\$9,259,145.05
Total Other Fund Sources (Uses):	(\$2,984,143.79)	\$6,398,754.81	\$0.00	\$1,606,700.00	(\$863,567.57)	\$4,157,743.45
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$14,494,609.04)	(\$126,837.99)	\$157,121.19	(\$6,477,762.00)	\$247,693.43	(\$20,694,394.41)
Beginning Fund Balance - October 1:	\$51,539,018.63	\$12,038,757.00	\$4,050,426.43	\$6,787,891.00	\$2,378,776.00	\$76,794,869.06
Ending Fund Balance - September 30:	\$37,044,409.59	\$11,911,919.01	\$4,207,547.62	\$310,129.00	\$2,626,469.43	\$56,100,474.65

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, 2024

EXHIBIT B-I-A

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	
REVENUES						
STATE REVENUES	150,274,287.05	0.00	2,815,661.76	8,233,252.24	0.00	161,323,201.05
FEDERAL REVENUES	88,054.41	26,307,897.22	0.00	0.00	0.00	26,395,951.63
LOCAL REVENUES	91,971,665.00	12,233,477.95	13,816,362.54	8,015,000.00	3,980,901.00	130,017,406.49
OTHER REVENUES	365,146.00	174,274.65	0.00	0.00	0.00	539,420.65
TOTAL REVENUES	242,699,152.46	38,715,649.82	16,632,024.30	16,248,252.24	3,980,901.00	318,275,979.82
EXPENDITURES:						
INSTRUCTIONAL SERVICES	136,621,686.10	18,773,280.95	0.00	0.00	1,024,406.00	156,419,373.05
INSTRUCTIONAL SUPPORT SERVICES	40,664,997.23	4,953,278.73	0.00	0.00	765,370.00	46,383,645.96
OPERATIONS & MAINTENANCE	27,895,541.35	1,291,765.54	0.00	1,225,280.00	119,090.00	30,531,676.89
AUXILIARY SERVICES	18,895,729.82	16,734,228.55	0.00	3,136,555.44	48,384.00	38,814,897.81
GENERAL ADMINISTRATIVE SERVICES	5,715,390.55	1,350,438.92	0.00	0.00	0.00	7,065,829.47
CAPITAL OUTLAY	19,959,697.00	878,853.00	0.00	19,970,878.80	30,000.00	40,839,428.80
DEBT SERVICES	0.00	6,890.00	16,474,903.11	0.00	1,500.00	16,483,293.11
OTHER EXPENDITURES	4,456,575.66	1,252,506.93	0.00	0.00	880,890.00	6,589,972.59
TOTAL EXPENDITURES	254,209,617.71	45,241,242.62	16,474,903.11	24,332,714.24	2,869,640.00	343,128,117.68
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	3,973,928.68	7,739,409.82	0.00	1,606,700.00	96,850.00	13,416,888.50
OTHER FUND USES	6,958,072.47	1,340,655.01	0.00	0.00	960,417.57	9,259,145.05
TOTAL OTHER FUND SOURCES (USES)	(2,984,143.79)	6,398,754.81	0.00	1,606,700.00	(863,567.57)	4,157,743.45
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(14,494,609.04)	(126,837.99)	157,121.19	(6,477,762.00)	247,693.43	(20,694,394.41)
BEGINNING FUND BALANCE - OCT 1	51,539,018.63	12,038,757.00	4,050,426.43	6,787,891.00	2,378,776.00	76,794,869.06
ENDING FUND BALANCE - SEP 30	37,044,409.59	11,911,919.01	4,207,547.62	310,129.00	2,626,469.43	56,100,474.65

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, 2024

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	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