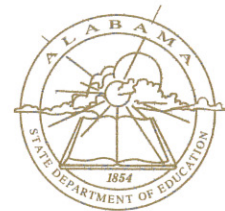




STATE OF ALABAMA  
DEPARTMENT OF EDUCATION



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

Alabama  
State Board  
of Education

October 26, 2023

Governor Kay Ivey  
President

Mr. Gerald "Jerry" B. Hill, Superintendent  
Lauderdale County Board of Education  
P. O. Box 278  
Florence, AL 35631-0278

Jackie Zeigler  
District I

Dear Mr. Hill:

Tracie West  
District II  
Vice President

RE: FY 2024 Original Budget

Enclosed is your approved FY 2024 Systemwide Original Budget.

Stephanie Bell  
District III

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.

Yvette M. Richardson, Ed.D.  
District IV

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.

Tonya S. Chestnut, Ed.D.  
District V  
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) 694-4617.

Marie Manning  
District VI

Sincerely,

Beinda McRae  
District VII

Brandon T. Payne  
Deputy State Superintendent  
Administration and Finance

Wayne Reynolds, Ed.D.  
District VIII

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

BTP/BK/PL

Enclosure  
cc: Chief School Financial Officer

STATE OF ALABAMA  
DEPARTMENT OF EDUCATION

Fiscal Year 2024  
Original : X  
Amendment No.:     



LAUDERDALE COUNTY BOARD OF EDUCATION

ANNUAL BUDGET

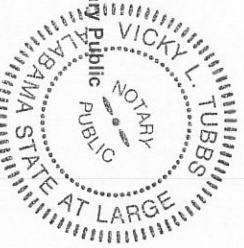
FOR FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

This budget was approved by action of the Lauderdale County Board of Education  
on September 13, 2023  
Month Day Year  
Paula Quinn Chairman's signature  
Chairman, Board of Education

Subscribed and sworn to before me this the  
13 day of Sept, 2023

Vicky L. Tubbs  
Notary Public

Reason for Amendment: (Be specific)



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.

Boyd  
Date

Superintendent

Mike Hall (256) 760-1322  
Contact Person Phone Number

APPROVED  
Eric J. 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

739 - Lauderdale County Schools	GOVERNMENTAL		FIDUCIARY			Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$59,331,849.59	\$0.00	\$999,553.06	\$1,976,348.94	\$0.00	\$62,307,751.59
Federal Sources	\$4,100.00	\$7,723,695.00	\$0.00	\$0.00	\$0.00	\$7,727,795.00
Local Sources	\$19,461,435.96	\$4,716,649.85	\$737,160.00	\$956,810.00	\$1,239,533.24	\$27,111,589.05
Other Sources	\$381,000.00	\$100,450.00	\$0.00	\$0.00	\$0.00	\$481,450.00
Total Revenues:	\$79,178,385.55	\$12,540,794.85	\$1,736,713.06	\$2,933,158.94	\$1,239,533.24	\$97,628,585.64
Expenditures						
Instructional Services	\$45,992,953.20	\$3,871,132.10	\$0.00	\$0.00	\$410,138.55	\$50,274,223.85
Instructional Support Services	\$14,340,317.06	\$2,666,236.47	\$0.00	\$0.00	\$454,591.78	\$17,461,145.31
Operation & Maintenance Services	\$9,360,882.06	\$267,710.00	\$0.00	\$95,000.00	\$5,205.00	\$9,728,797.06
Auxiliary Services	\$5,021,367.24	\$7,488,939.73	\$0.00	\$260,000.00	\$14,847.61	\$12,785,154.58
General Administrative Services	\$3,379,589.14	\$423,455.99	\$0.00	\$0.00	\$0.00	\$3,803,045.13
Capital Outlay	\$0.00	\$0.00	\$0.00	\$4,567,250.58	\$0.00	\$4,567,250.58
Debt Service	\$0.00	\$0.00	\$1,739,463.06	\$242,543.35	\$0.00	\$1,982,006.41
Other Expenditures	\$3,138,947.94	\$599,328.62	\$0.00	\$0.00	\$291,345.00	\$4,029,621.56
Total Expenditures:	\$81,234,056.64	\$15,316,802.91	\$1,739,463.06	\$5,164,793.93	\$1,176,127.94	\$104,631,244.48
Other Fund Sources (Uses)						
Other Fund Sources:	\$505,127.40	\$2,045,048.72	\$0.00	\$0.00	\$0.00	\$2,550,176.12
Other Fund Uses:	\$2,045,048.72	\$0.00	\$0.00	\$0.00	\$0.00	\$2,045,048.72
Total Other Fund Sources (Uses):	(\$1,539,921.32)	\$2,045,048.72	\$0.00	\$0.00	\$0.00	\$505,127.40
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$3,595,592.41)	(\$730,959.34)	(\$2,750.00)	(\$2,231,634.99)	\$63,405.30	(\$6,497,531.44)
Beginning Fund Balance - October 1:	\$17,775,547.83	\$5,115,394.91	\$305,170.53	\$11,353,922.45	\$964,972.35	\$35,515,008.07
Ending Fund Balance - September 30:	\$14,179,955.42	\$4,384,435.57	\$302,420.53	\$9,122,287.46	\$1,028,377.65	\$29,017,476.63

LAUDERDALE 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-1-1						
FUND TYPES DESCRIPTION	GENERAL	GOVERNMENTAL			FIDUCIARY EXPENDABLE TRUST	TOTAL (Memo Only)
		SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS		
REVENUES						
STATE REVENUES	59,331,849.59	0.00	999,553.06	1,976,348.94	0.00	62,307,751.59
FEDERAL REVENUES	4,100.00	7,723,695.00	0.00	0.00	0.00	7,727,795.00
LOCAL REVENUES	19,461,435.96	4,716,649.85	737,160.00	956,810.00	1,239,533.24	27,111,589.05
OTHER REVENUES	381,000.00	100,450.00	0.00	0.00	0.00	481,450.00
TOTAL REVENUES	79,178,385.55	12,540,794.85	1,736,713.06	2,933,158.94	1,239,533.24	97,628,585.64
EXPENDITURES:						
INSTRUCTIONAL SERVICES	45,992,953.20	3,871,132.10	0.00	0.00	410,138.55	50,274,223.85
INSTRUCTIONAL SUPPORT SERVICES	14,340,317.06	2,666,236.47	0.00	0.00	454,591.78	17,461,145.31
OPERATIONS & MAINTENANCE	9,360,882.06	2,657,710.00	0.00	0.00	5,205.00	9,728,797.06
AUXILIARY SERVICES	5,021,367.24	7,488,939.73	0.00	0.00	14,847.61	12,785,154.58
GENERAL ADMINISTRATIVE SERVICES	3,379,589.14	423,455.99	0.00	0.00	0.00	3,803,045.13
CAPITAL OUTLAY	0.00	0.00	0.00	4,567,250.58	0.00	4,567,250.58
DEBT SERVICES	0.00	0.00	1,739,463.06	242,543.35	0.00	1,982,006.41
OTHER EXPENDITURES	3,138,947.94	599,328.62	0.00	0.00	291,345.00	4,029,621.56
TOTAL EXPENDITURES	81,234,056.64	15,316,802.91	1,739,463.06	5,164,793.93	1,176,127.94	104,631,244.48
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	505,127.40	2,045,048.72	0.00	0.00	0.00	2,550,176.12
OTHER FUND USES	2,045,048.72	0.00	0.00	0.00	0.00	2,045,048.72
TOTAL OTHER FUND SOURCES (USES)	(1,539,921.32)	2,045,048.72	0.00	0.00	0.00	505,127.40
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(3,595,592.41)	(730,959.34)	(2,750.00)	(2,231,634.99)	63,405.30	(6,497,531.44)
BEGINNING FUND BALANCE - OCT 1	17,775,547.83	5,115,394.91	305,170.53	11,353,922.45	964,972.35	35,515,008.07
ENDING FUND BALANCE - SEP 30	14,179,955.42	4,384,435.57	302,420.53	9,122,287.46	1,028,377.65	29,017,476.63

EXHIBIT B-1-A

LAUDERDALE 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	EXHIBIT B-II-A TOTAL (Memo Only)		
	PROPRIETARY ENTERPRISE	INTERNAL SERVICE	FIDUCIARY NON EXPEND TRUST
OPERATING REVENUES: LOCAL REVENUES (SPECIFY):			
TOTAL OPERATING REVENUES	0.00	0.00	0.00
OPERATING EXPENSES:			
PERSONAL SERVICES	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	0.00
PURCHASED SERVICES	0.00	0.00	0.00
MATERIALS & SUPPLIES	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00
OTHER OBJECTS	0.00	0.00	0.00
TOTAL OPERATING EXPENSES	0.00	0.00	0.00
OPERATING INCOME (LOSS)	0.00	0.00	0.00
NON-OPERATING REVENUES:			
STATE REVENUES (ATTACH SCHEDULE)	0.00	0.00	0.00
FEDERAL REVENUES (ATTACH SCHEDULE)	0.00	0.00	0.00
OTHER REVENUES (ATTACH SCHEDULE)	0.00	0.00	0.00
TOTAL NON-OPERATING REVENUES	0.00	0.00	0.00
INCOME(LOSS) BEFORE OPERATING TRANSFER	0.00	0.00	0.00
OPERATING TRANSFERS IN	0.00	0.00	0.00
OPERATING TRANSFERS OUT	0.00	0.00	0.00
NET INCOME	0.00	0.00	0.00
RETAINED EARNINGS/FUND BALANCE - OCT 1	0.00	0.00	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	0.00	0.00	0.00