



STATE OF ALABAMA  
DEPARTMENT OF EDUCATION



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Executive Officer

November 8, 2022

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

Dear Mr. Hill:

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.

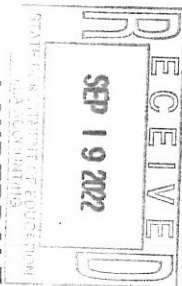
Sincerely,

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

BTP/BK/PL

Enclosure  
cc: Chief School Financial Officer

STATE OF ALABAMA  
DEPARTMENT OF EDUCATION



LAUDERDALE BOARD OF EDUCATION

Fiscal Year 2023  
Original : -X-  
Amendment No.:     

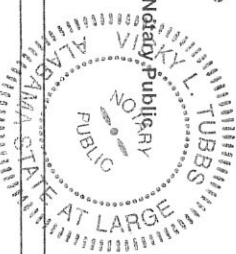
# ANNUAL BUDGET

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

This budget was approved by action of the Lauderdale County Board of Education on  
Month 9 Day 14 Year 2022  
Chairman's signature Leann Quinn Chairman, Board of Education

Subscribed and sworn to before me this the  
14th day of Sept., 2022

Natasha 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.

9/14/2022 Date Mike Hall Superintendent

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

APPROVED  
Wick 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**

**039 - Lauderdale County Schools**

	<b>GOVERNMENTAL</b>			<b>FIDUCIARY</b>			
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Expendable Trust</b>	<b>Total</b>	
<b>Revenues</b>							
State Sources	\$57,181,363.91	\$0.00	\$998,310.25	\$1,974,994.75	\$0.00	\$60,154,668.91	
Federal Sources	\$4,300.00	\$6,457,580.75	\$0.00	\$0.00	\$0.00	\$6,461,880.75	
Local Sources	\$17,062,980.50	\$2,725,531.33	\$735,513.36	\$773,579.00	\$1,032,013.50	\$22,329,617.69	
Other Sources	\$260,000.00	\$78,700.00	\$0.00	\$13,693,654.95	\$0.00	\$14,032,354.95	
<b>Total Revenues:</b>	<b>\$74,508,644.41</b>	<b>\$9,261,812.08</b>	<b>\$1,733,823.61</b>	<b>\$16,442,228.70</b>	<b>\$1,032,013.50</b>	<b>\$102,978,522.30</b>	
<b>Expenditures</b>							
Instructional Services	\$43,507,327.49	\$2,628,457.35	\$0.00	\$0.00	\$298,321.80	\$46,434,106.64	
Instructional Support Services	\$12,627,554.61	\$2,221,479.94	\$0.00	\$0.00	\$344,070.00	\$15,193,104.55	
Operation & Maintenance Services	\$6,856,309.34	\$279,823.00	\$0.00	\$0.00	\$6,390.00	\$7,142,522.34	
Auxiliary Services	\$4,619,652.90	\$6,648,009.02	\$0.00	\$330,000.00	\$38,409.00	\$11,636,070.92	
General Administrative Services	\$3,142,544.01	\$431,540.36	\$0.00	\$0.00	\$0.00	\$3,574,084.37	
Capital Outlay	\$0.00	\$0.00	\$0.00	\$18,420,654.95	\$0.00	\$18,420,654.95	
Debt Service	\$4,000.00	\$0.00	\$1,733,465.25	\$242,543.36	\$6,000.00	\$1,986,008.61	
Other Expenditures	\$3,190,908.88	\$505,032.22	\$0.00	\$0.00	\$244,705.00	\$3,940,646.10	
<b>Total Expenditures:</b>	<b>\$73,948,297.23</b>	<b>\$12,714,341.89</b>	<b>\$1,733,465.25</b>	<b>\$18,993,198.31</b>	<b>\$937,895.80</b>	<b>\$108,327,198.48</b>	
<b>Other Fund Sources (Uses)</b>							
Other Fund Sources:	\$397,673.14	\$2,008,124.05	\$0.00	\$0.00	\$0.00	\$2,405,797.19	
Other Fund Uses:	\$2,008,124.05	\$0.00	\$0.00	\$0.00	\$0.00	\$2,008,124.05	
<b>Total Other Fund Sources (Uses):</b>	<b>(\$1,610,450.91)</b>	<b>\$2,008,124.05</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$397,673.14</b>	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$1,050,103.73)	(\$1,444,405.76)	\$358.36	(\$2,550,969.61)	\$94,117.70	(\$4,951,003.04)	
Beginning Fund Balance - October 1:	\$13,928,705.67	\$4,721,067.93	\$334,794.04	\$16,708,717.24	\$772,613.99	\$36,465,898.87	
Ending Fund Balance - September 30:	\$12,878,601.94	\$3,276,662.17	\$335,152.40	\$14,157,747.63	\$866,731.69	\$31,514,895.83	

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, 2023

EXHIBIT B-1-A							
FUND TYPES DESCRIPTION	GENERAL	GOVERNMENTAL			FIDUCIARY		TOTAL (Memo Only)
		SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST		
REVENUES							
STATE REVENUES	57,181,363.91	0.00	998,310.25	1,974,994.75	0.00	60,154,668.91	
FEDERAL REVENUES	4,300.00	6,457,580.75	0.00	0.00	0.00	6,461,880.75	
LOCAL REVENUES	17,062,980.50	2,725,531.33	735,513.36	773,579.00	1,032,013.50	22,329,617.69	
OTHER REVENUES	260,000.00	78,700.00	0.00	13,693,654.95	0.00	14,032,354.95	
TOTAL REVENUES	74,508,644.41	9,261,812.08	1,733,823.61	16,442,228.70	1,032,013.50	102,978,522.30	
EXPENDITURES:							
INSTRUCTIONAL SERVICES	43,507,327.49	2,628,457.35	0.00	0.00	298,321.80	46,434,106.64	
INSTRUCTIONAL SUPPORT SERVICES	12,627,554.61	2,221,479.94	0.00	0.00	344,070.00	15,193,104.55	
OPERATIONS & MAINTENANCE	6,856,309.34	279,823.00	0.00	0.00	6,390.00	7,142,522.34	
AUXILIARY SERVICES	4,619,652.90	6,648,009.02	0.00	330,000.00	38,409.00	11,636,070.92	
GENERAL ADMINISTRATIVE SERVICES	3,142,544.01	431,540.36	0.00	0.00	0.00	3,574,084.37	
CAPITAL OUTLAY	0.00	0.00	0.00	18,420,654.95	0.00	18,420,654.95	
DEBT SERVICES	4,000.00	0.00	1,733,465.25	242,543.36	6,000.00	1,986,008.61	
OTHER EXPENDITURES	3,190,908.88	505,032.22	0.00	0.00	244,705.00	3,940,646.10	
TOTAL EXPENDITURES	73,948,297.23	12,714,341.89	1,733,465.25	18,993,198.31	937,895.80	108,327,198.48	
OTHER FUND SOURCES (USES):							
OTHER FUND SOURCES	397,673.14	2,008,124.05	0.00	0.00	0.00	2,405,797.19	
OTHER FUND USES	2,008,124.05	0.00	0.00	0.00	0.00	2,008,124.05	
TOTAL OTHER FUND SOURCES (USES)	(1,610,450.91)	2,008,124.05	0.00	0.00	0.00	397,673.14	
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(1,050,103.73)	(1,444,405.76)	358.36	(2,550,969.61)	94,117.70	(4,951,003.04)	
BEGINNING FUND BALANCE - OCT 1	13,928,705.67	4,721,067.93	334,794.04	16,708,717.24	772,613.99	36,465,898.87	
ENDING FUND BALANCE - SEP 30	12,878,601.94	3,276,662.17	335,152.40	14,157,747.63	866,731.69	31,514,895.83	



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, 2023

FUND TYPE DESCRIPTION	PROPRIETARY		FIDUCIARY	TOTAL (Memo Only)
	ENTERPRISE	INTERNAL SERVICE		
OPERATING REVENUES:				
LOCAL REVENUES (SPECIFY):				
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