



Orange Beach Board of Education

FY 2023 Proposed Budget

First Public Hearing – September 6, 2022

Second Public Hearing – September 8, 2022



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

174 – Orange Beach City Schools	GOVERNMENTAL			FIDUCIARY	Total
	General	Special Revenue	Debt Service	Capital Projects	
Revenues					
State Sources	\$ 1,047,752.00	\$ -	\$ -	\$ 228,067.00	\$ 1,275,819.00
Federal Sources	\$ 100.00	\$ 870,799.00	\$ -	\$ -	\$ 870,899.00
Local Sources	\$ 16,017,716.71	\$ 27,750.00	\$ -	\$ -	\$ 16,045,466.71
Other Sources	\$ -	\$ 130,150.00	\$ -	\$ -	\$ 130,150.00
Total Revenues:	\$ 17,065,568.71	\$ 1,028,699.00	\$ -	\$ 228,067.00	\$ 18,322,334.71
Expenditures					
Instructional Services	\$ 9,347,630.00	\$ 144,925.00	\$ -	\$ -	\$ 9,492,555.00
Instructional Support Services	\$ 4,567,886.00	\$ 101,441.00	\$ -	\$ -	\$ 4,669,327.00
Operation & Maintenance Services	\$ 2,016,135.00	\$ -	\$ -	\$ 70,000.00	\$ 2,086,135.00
Auxiliary Services	\$ 596,874.00	\$ 596,291.00	\$ -	\$ -	\$ 1,193,165.00
General Administrative Services	\$ 1,060,262.00	\$ -	\$ -	\$ -	\$ 1,060,262.00
Capital Outlay	\$ 25,000.00	\$ -	\$ -	\$ 6,695,000.00	\$ 6,720,000.00
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenditures	\$ 282,597.00	\$ 4,008.00	\$ -	\$ -	\$ 286,605.00
Total Expenditures:	\$ 17,896,384.00	\$ 846,665.00	\$ -	\$ 6,765,000.00	\$ 25,508,049.00
Other Fund Sources (Uses)					
Other Fund Sources:	\$ 285,714.29	\$ -	\$ -	\$ 6,900,000.00	\$ 7,185,714.29
Other Fund Uses:	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Fund Sources (Uses):	\$ 285,714.29	\$ -	\$ -	\$ 6,900,000.00	\$ 7,185,714.29
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$ (545,101.00)	\$ 182,034.00	\$ -	\$ 363,067.00	\$ -
Beginning Fund Balance - October 1:	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - September 30:	\$ (545,101.00)	\$ 182,034.00	\$ -	\$ 363,067.00	\$ -

FY 2023 Orange Beach Preliminary State Foundation Revenue



ADM		1,032 1080.9
Foundation Program Units		
Teachers		58.92
Principals		2.00
Assistant Principals		1.50
Counselors		2.50
Librarians		2.00
Total Units		66.92
Salaries	\$	3,974,414
Fringe Benefits	\$	1,486,857
OCE (\$21,175/Unit)	\$	1,417,031
Classroom Instructional Support		
Teacher Material and Supplies (\$900/Unit)	\$	60,228
Technology (\$500/Unit)	\$	33,460
Library Enhancement (\$157.72/Unit)	\$	10,573
Professional Development (\$100/Unit)	\$	6,692
Textbooks (\$75/ADM)	\$	77,400
Total Foundation Program	\$	7,066,655
10 Mill Match	\$	11,746,238
Foundation Program ETF	\$	(4,679,583)

Total Budgeted Revenue and Expenses FY 2023



	Revenues	Expenses
General Fund	\$15,399,887*	\$17,896,384*
Special Revenue Fund	\$1,028,699*	\$846,665*
Capital Projects	\$6,228,067	\$6,765,000

*Does not include operating transfers in

General Fund Payroll

\$12,679,961



	<u>OBES</u>	<u>OBMHS</u>
Certified - Foundation	0	0
Certified - Local	51	45
Certified - Other State	0	0
Certified – Federal*	0	0
CNP*	4	4
Classified -Para, Custodian, Clerk Etc.	10	10
Bus Drivers	3	3

*Not paid from GF

Paraprofessionals



Positions	OBES	OBMHS	Total Cost
Paraprofessionals	7	4	\$506,092
Clerical/Nurses	4	6	\$625,079
Total	11	10	\$1,131,171



Fund 11 General Fund

Budgeted Revenues and Expenses



General Fund – Local Revenues

	FY2023
Ad Valorem District	4,321,466
Countywide Ad Valorem	1,808,665
Sales Tax Revenue	3,449,459
1 % Lodging Tax	3,741,445



General Fund – Local Revenues

	Monthly Revenues by Ratio					
	Sales		Lodging		Ad Valorem	
October '22	8.4%	290,340	7.3%	-	0.3%	17,904
November '22	8.4%	288,108	6.8%	-	26.5%	1,623,021
December '22	5.4%	185,812	3.1%	-	30.9%	1,893,470
January '23	3.8%	130,231	1.2%	54,621	34.6%	2,120,960
February '23	3.9%	134,311	2.1%	93,360	3.9%	240,812
March '23	4.4%	152,340	2.6%	113,461	11%	70,492
April '23	8.3%	286,503	7.1%	313,836	11%	65,173
May '23	8.8%	303,693	7.7%	344,511	0.6%	37,873
June '23	10.7%	369,274	10.8%	481,658	0.2%	13,459
July '23	13.3%	459,538	18.2%	809,046	0.3%	15,660
August '23	14.9%	513,362	22.0%	978,937	0.2%	14,741
September '23	9.7%	335,949	11.2%	496,015	0.3%	16,567

General Fund Expenses (by function)



Function	FY 2023
<u>1000 Instructional</u> (52.06%)	<u>\$ 9,347,630</u>
<u>2000 Instructional Support</u> (25.44%)	<u>\$ 4,567,886</u>
<u>3000 Operations & Maintenance.</u> (11.56%)	<u>\$ 2,016,135</u>
<u>4000 Auxiliary Services</u> (3.32%)	<u>\$ 596,874</u>
<u>6000 General Administration</u> (5.90%)	<u>\$ 1,060,262</u>
<u>7000 Capital Outlay</u> (0.14%)	<u>\$ 25,000</u>
<u>9000 Other Expenditures</u> (1.57%)	<u>\$ 282,597</u>



Fund 12

Special Revenue Fund

Budgeted Revenues and Expenses

Federal Funds



<u>Revenues</u>	FY 2022
Special Education (IDEA)	\$ 190,008
Title I, II & IV	\$ 137,316
Career Tech (CTE)	\$ 9,000

Child Nutrition Program



	FY 2023
Revenues	\$ 691,450
Expenses	\$ 681,000



Fund 14 Public School Fund

Budgeted Revenues

Public School Fund Revenues



	FY 2023
1% Lodging Tax	\$ 3,741,445
Capital Outlay	\$ 6,000,000

Public School Fund Expenses



	FY 2023
Orange Beach Elementary Expansion	\$6,000,000



Transportation

- Currently operate 6 buses on routes.
- Fleet Renewal funds FY 2023 = \$53,067
- State Operation funds FY 2023 = \$328,094

- Operation Expense Budget
 - Payroll \$300,072 (Supervisor, Mechanic, and 6 drivers)
 - Services Budget \$95,400 (Lease, Repairs, Insurance, PD, etc...)
 - Supplies Materials \$216,475 (Diesel, Service Vehicle, Parts, etc...)
- Total Operational Budget FY 2023 = \$611,947

Classroom Instructional Support



- Student materials (\$900.00 per teacher)
- Technology (\$500.00 per teacher)
- Library Enhancement (\$157.72 per teacher)
- Professional Development (\$100.00 per teacher)
- Textbooks (\$75.00 per student)



Budget Facts

- Average per pupil expenditure is \$15,030.51
 - Current enrollment is 1,247 students
 - OBES - 611 students
 - OBMHS 636 students
- 74% of our teachers have advanced degrees
- Our teachers have an average 13.11 years of experience
- One months operating cost for FY 2023 ~ \$1,561,921
 - Does not include Capital

	Expenses	Non-City Revenue	City Supplement
October '22	1,561,921	308,244	(1,253,677)
November '22	1,561,921	1,911,129	349,208
December '22	1,561,921	2,079,282	517,361

- Recommendation to City will be to fund \$1,665,681.71 in October