

## PREFACE

This document is presented to aid in the communication of financial information to the general public and to solicit input into the budgeting process for public education in the Orange Beach School System. The attached Proposed Annual Budget is developed for a fiscal year beginning October 1<sup>st</sup> and ending September 30<sup>th</sup> and includes funds received and generated from State, Federal, Local, Other, and Other Financing Sources. All budget reports are prepared in accordance with general accepted accounting principles and comply with reporting requirements outlined in the Financial Planning, Budgeting And Reporting System For Alabama Public Schools.

The budgeting process is designed to develop for the school system a tool in order to provide an overall plan for the use of financial resources that will best serve the needs of the current student body and to encourage the concept of site-based management. With the implementation of site-based management, decisions for the use of the financial resources are to be made by the system's personnel responsible for accomplishing the desired results. In addition to the financial plan presented in the Proposed Budget the school system is required to submit to the State Department of Education nine other operational plans. These additional plans are as follows: (1) Capital Projects; (2) Student Transportation; (3) Professional Development; (4) Technology; (5) Special Education; (6) At-Risk Students; (7) Career/Technical Education; (8) Federal Programs; and (9) School Safety.

The Orange Beach School System's overall mission statement is as follows:

### MISSION STATEMENT

ORANGE BEACH CITY SCHOOLS PROVIDES A K-12 RESULTS BASED EXPERIENCE THAT FOCUSES ON THE WHOLE STUDENT, ONE THAT INCORPORATES CHALLENGING ACADEMICS AND SKILLS ACQUISITION, STRONG CHARACTER DEVELOPMENT, AND SOLID CITIZENSHIP WHICH WILL BUILD OUR NEXT GENERATION.

**GENERAL INFORMATION**

**(INSERT LIST OF SCHOOLS WITH ENROLLMENT AND NUMBERS OF STAFF MEMBERS)**

## Teacher Headcount by School

	OBES	OBMHS
Certified - Foundation	0	0
Certified - Local	48	54
Certified - State	3	2
Certified - Federal*	5	1
CNP*	4	4
Classified -Para, Custodian, Clerk Etc.	15	15
Bus Drivers	3	3

Average Teaching Experience: 12 years

Percent of Teachers with advanced degrees: 71%

Other Information:

**Please see attached.**

## BUDGET INFORMATION

### Introduction

The budget for Orange Beach School System is developed for the fiscal year beginning October 1<sup>st</sup>, 2024 and ending September 30<sup>th</sup>, 2025. All anticipated revenues from State, Federal, Local and Other Fund sources are included according to information obtained from appropriations, allocations, grants, taxes, and other generated sources. Financial resources have been assigned to the various programs of the school system in an effort to best serve the needs of the current student body. The most effective expenditure of these financial resources is determined by receiving input from parents, teachers, school administrators, program directors/coordinators and system administrators. Also, consideration must be given to budget constraints and requirements from other governing authorities such as the U. S. Department of Education, State Department of Education, State Legislature and the Southern Association of Colleges and Schools. Consideration must also be given to the fact that some State and Federal funds require a school system to budget local monies as a condition of receiving those funds.

Even though the largest part of State revenue sources are designed to be in the form of block grants to the local school system, with decisions of their expenditures left with the local system, some requirements are in place. Some of the State mandates and budget constraints are as follows:

- A. Minimum salary schedule in consideration of the State Salary Matrix
- B. Fringe benefits required by State law
- C. Required leave allocations
- D. Required pupil/teacher ratio at specified grade levels
- E. Budget constraints for Instructional Support funds
- F. Required local fund match for Foundation Program funds
- G. Required local fund match for Capital Project funds
- H. Student transportation requirements
- I. Insurance and bonding requirements on school facilities and personnel
- J. Career/Technical Education expenditure requirements

Federal revenues also have budget constraints and requirements. Some of the Federal mandates and constraints are as follows:

- A. Expenditures from federal funds must be for supplemental programs that increase services and not used to replace programs being provided with other financial resources.
- B. Funds are categorical in nature and must be expended for specific priorities.
- C. Grants are annual in nature and provide no assurance of continued funding.

The Proposed Annual Budget includes two documents as follows:

- A. Proposed Annual Budget of Revenues and Expenditures (Exhibit P-I) presents the total budget for the LEA, which provides a detailed listing of all revenues available to the LEA and anticipated expenditures summarized by major function. An attachment to the budget provides additional data such as total Foundation Program allocation, projected enrollment, and projected employees.
- B. Proposed Budget of Expenditures by School or Cost Center (Exhibit P-II) presents the anticipated expenditures by major function and category of expense for each school. Other cost center budgets represent expenditures or activities serving more than one school. An attachment to the budget provides additional information such as the portion of the Foundation Program allocation calculated, the projected enrollment, and projected employees for each school site. The local school funds budgeted are also included. Any additional information that is unique to a particular school and is pertinent to the budget is also provided.



State Department of Education  
 FY2025 Foundation Program  
 FY 2025 ENACTED

174 Orange Beach City	FY 2025	FY 2024	Change
System ADM	1,220.35	1,212.30	8.05
<b>Foundation Program Units</b>			
Teachers	0.00	0.00	0.00
Principals	0.00	0.00	0.00
Assistant Principals	0.00	0.00	0.00
Counselors	0.00	0.00	0.00
Librarians	0.00	0.00	0.00
Career Tech Directors	0.00	0.00	0.00
Career Tech Counselors	0.00	0.00	0.00
<b>Total Units</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Foundation Program (State and Local Funds)</b>			
Salaries	76,398	0	76,398
Fringe Benefits	0	0	
Other Current Expense (\$25,225 /unit)	0	(\$23,068 /unit)	0
Classroom Instructional Support			
Student Materials (\$900/unit)	0	(\$569.15/unit)	0
Technology (\$500/unit)	0	(\$500/unit)	0
Library Enhancement (\$157.72/unit)	0	(\$157.72/unit)	0
Professional Development (\$100/unit)	0	(\$100/unit)	0
Textbooks (\$100/adm)	0	(\$75/adm)	0
Common Purchase (\$100/unit)	0	(\$0/unit)	0
Student Growth	0	0	0
<b>Total Foundation Program</b>	<b>76,398</b>	<b>0</b>	<b>76,398</b>
<b>State Funds</b>			
Foundation Program BTF	76,398	0	76,398
School Nurses Program	206,541	164,327	42,214
Salaries - 1% per Act 97-238	0	0	0
Technology Coordinator	69,694	68,327	1,367
<b>Transportation</b>			
Transportation Operations	267,568	288,655	-21,087
Fleet Renewal (\$7,581 /bus)	37,905	(\$7,581 /bus)	45,486
Current Units	0	0	0
Capital Purchase	0	0	0
At Risk	16,693	15,170	1,523
Career Tech O and M	9,570	12,859	-3,289
<b>Total State Funds</b>	<b>684,369</b>	<b>594,824</b>	<b>89,545</b>
<b>Local Funds</b>			
Foundation Program (10 Mills)	0	(10 Mills)	0
Capital Purchase (0.436227 Mills)	0	(0.501013 Mills)	0
<b>Total Local Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Monthly Allocation = (Foundation Program - EFT, School Nurse, High Hopes, 1% Salaries, Tech Coor, Transportation, At-Risk, and Preschool)</i>			
11 months	56,233	48,497	7,736
12th month	56,236	48,498	7,738



ORANGE BEACH CITY BOARD OF EDUCATION  
 COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS  
 FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY		TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST		
REVENUES							
STATE REVENUES	1,878,129.00	0.00	0.00	37,905.00	0.00	1,916,034.00	
FEDERAL REVENUES	100.00	698,167.00	0.00	0.00	0.00	698,267.00	
LOCAL REVENUES	20,467,632.00	762,444.00	0.00	25,150,000.00	339,836.00	46,719,912.00	
OTHER REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES	22,345,861.00	1,460,611.00	0.00	25,187,905.00	339,836.00	49,334,213.00	
EXPENDITURES:							
INSTRUCTIONAL SERVICES	10,945,891.29	975,002.68	0.00	0.00	162,348.00	12,083,241.97	
INSTRUCTIONAL SUPPORT SERVICES	4,326,844.62	325,565.38	0.00	0.00	93,022.00	4,745,432.00	
OPERATIONS & MAINTENANCE	2,669,128.10	72,160.00	0.00	0.00	18,920.00	2,760,208.10	
AUXILIARY SERVICES	447,780.70	785,623.78	0.00	0.00	67,237.00	1,295,641.48	
GENERAL ADMINISTRATIVE SERVICES	1,810,829.67	0.00	0.00	0.00	10,000.00	1,820,829.67	
CAPITAL OUTLAY	0.00	0.00	0.00	25,906,190.00	0.00	25,906,190.00	
DEBT SERVICES	0.00	0.00	209,738.00	0.00	0.00	209,738.00	
OTHER EXPENDITURES	374,795.15	53,823.00	0.00	0.00	10,200.00	438,818.15	
TOTAL EXPENDITURES	20,570,269.53	2,212,174.84	209,738.00	25,906,190.00	361,727.00	49,260,099.37	
OTHER FUND SOURCES (USES):							
OTHER FUND SOURCES	0.00	1,250,178.00	209,738.00	615,000.00	0.00	2,074,916.00	
OTHER FUND USES	(2,024,738.00)	(48,348.00)	(209,738.00)	(615,000.00)	(1,830.00)	(2,074,916.00)	
TOTAL OTHER FUND SOURCES (USES)							
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(249,146.53)	450,266.16	0.00	(103,285.00)	(23,721.00)	74,113.63	
BEGINNING FUND BALANCE - OCT 1	4,875,648.33	1,131,321.92	0.00	346,025.00	28,700.00	6,381,695.25	
ENDING FUND BALANCE - SEP 30	4,626,501.80	1,581,588.08	0.00	242,740.00	4,979.00	6,455,808.88	

EXHIBIT B-I-A



ORANGE BEACH CITY 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, 2025

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