



Orange Beach Board of Education

FY 2024 Proposed Budget

First Public Hearing – August 29, 2023

Second Public Hearing – August 31, 2023

Orange Beach City Board of Education Combined Budget of Revenues, Expenditures and Changes in Fund Balance Fiscal year Ended September 30, 2024



EXHIBIT B-I-A

| FUND TYPES DESCRIPTION | GOVERNMENTAL | | | CAPITAL PROJECTS | FIDUCIARY | TOTAL (Memo Only) |
|--|-----------------------|---------------------|-----------------|----------------------|---------------------|----------------------|
| | GENERAL | SPECIAL REVENUE | DEBT SERVICE | | EXPENDABLE TRUST | |
| REVENUES | | | | | | |
| STATE REVENUES | 1,623,934.00 | 0.00 | 0.00 | 664,422.00 | 0.00 | 2,288,356.00 |
| FEDERAL REVENUES | 100.00 | 688,194.00 | 0.00 | 0.00 | 0.00 | 688,294.00 |
| LOCAL REVENUES | 19,696,483.00 | 1,108,584.10 | 0.00 | 9,000,000.00 | 294,944.86 | 30,100,011.96 |
| OTHER REVENUES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 21,320,517.00 | 1,796,778.10 | 0.00 | 9,664,422.00 | 294,944.86 | 33,076,661.96 |
| EXPENDITURES: | | | | | | |
| INSTRUCTIONAL SERVICES | 9,601,750.51 | 931,168.27 | 0.00 | 0.00 | 176,624.14 | 10,709,542.92 |
| INSTRUCTIONAL SUPPORT SERVICES | 5,150,674.34 | 369,911.20 | 0.00 | 0.00 | 160,025.51 | 5,680,611.05 |
| OPERATIONS & MAINTENANCE | 2,394,971.45 | 65,218.04 | 0.00 | 0.00 | 4,448.73 | 2,464,638.22 |
| AUXILIARY SERVICES | 403,454.25 | 658,403.13 | 0.00 | 0.00 | 17,526.00 | 1,079,383.38 |
| GENERAL ADMINISTRATIVE SERVICES | 1,424,933.61 | 0.00 | 0.00 | 0.00 | 0.00 | 1,424,933.61 |
| CAPITAL OUTLAY | 0.00 | 0.00 | 0.00 | 10,970,395.00 | 0.00 | 10,970,395.00 |
| DEBT SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER EXPENDITURES | 268,523.54 | 93,150.80 | 0.00 | 0.00 | 56,314.77 | 417,989.11 |
| TOTAL EXPENDITURES | 19,244,307.70 | 2,117,851.44 | 0.00 | 10,970,395.00 | 414,939.15 | 32,747,493.29 |
| OTHER FUND SOURCES (USES): | | | | | | |
| OTHER FUND SOURCES | 0.00 | 1,162,448.71 | 0.00 | 1,305,973.00 | 0.00 | 2,468,421.71 |
| OTHER FUND USES | 2,323,079.40 | 145,342.31 | 0.00 | 0.00 | 11,424.00 | 2,479,845.71 |
| TOTAL OTHER FUND SOURCES (USES) | (2,323,079.40) | 1,017,106.40 | 0.00 | 1,305,973.00 | (11,424.00) | (11,424.00) |
| EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES | (246,870.10) | 696,033.06 | 0.00 | 0.00 | (131,418.29) | 317,744.67 |
| BEGINNING FUND BALANCE - OCT 1 | 4,680,000.00 | 735,000.00 | 0.00 | 0.00 | 0.00 | 5,415,000.00 |
| ENDING FUND BALANCE - OCT 31 | 4,433,129.90 | 1,431,033.06 | 0.00 | 0.00 | (131,418.29) | 5,732,744.67 |

FY 2024 Orange Beach Preliminary State Revenue



| | |
|--|-------------------|
| | |
| ADM | 1,212 |
| Classroom Instructional Support | |
| Teacher Material and Supplies (\$1,000/Unit) | \$ 114,000 |
| Technology (\$500/Unit) | \$ 57,000 |
| Library Enhancement (\$157.72/Unit) | \$ 17,980 |
| Professional Development (\$100/Unit) | \$ 11,400 |
| Textbooks (\$75/ADM) | \$ 90,900 |
| Total CIS Funds Transfer to Local Schools | \$ 291,280 |
| School Nurse Program | \$ 164,327 |
| Technology Coordinator | \$ 68,327 |
| Transportation Operations | \$ 288,655 |
| Fleet Renewal (\$7,581/ bus) | \$ 45,486 |
| At Risk | \$ 15,456 |
| Career Tech O&M | \$ 12,859 |

- \$ 500 of teacher material and supplies funds were given on August 15.



Total Budgeted Revenue and Expenses FY 2023

| | Revenues | Expenses |
|----------------------|---------------|---------------|
| General Fund | \$21,320,517* | \$19,244,308* |
| Special Revenue Fund | \$1,796,778* | \$2,117,851* |
| Capital Projects | \$9,664,422* | \$10,970,395* |

*Does not include operating transfers in/out



General Fund Payroll

\$14,745,154

| | <u>OBES</u> | <u>OBMHS</u> |
|--|-------------|--------------|
| Certified - Foundation | 0 | 0 |
| Certified - Local | 48 | 51 |
| Certified - State | 2 | 2 |
| Certified – Federal* | 3 | 2 |
| CNP* | 4 | 4 |
| Classified -Para, Custodian, Clerk Etc. | 15 | 14 |
| Bus Drivers | 3 | 3 |

*Not paid from GF



Paraprofessionals & Office Staff

| Positions | OBES | OBMHS | Total Cost |
|-------------------|-----------|-----------|--------------------|
| Paraprofessionals | 7 | 4 | \$542,896 |
| Clerical/Nurses | 4 | 6 | \$641,434 |
| Total | 11 | 10 | \$1,184,330 |



Fund 11

General Fund

Budgeted Revenues and Expenses



General Fund – Local Revenues

| Revenue Source | FY2024 |
|-----------------------|-----------|
| Ad Valorem District | 5,472,727 |
| Countywide Ad Valorem | 1,808,665 |
| Sales Tax Revenue | 3,449,459 |
| 2% Local Tax | 8,800,000 |



General Fund Expenses (by function)

| Function | FY 2024 |
|---|---------------------|
| <u>1000 Instructional</u> (49.9%) | <u>\$ 9,601,750</u> |
| <u>2000 Instructional Support</u> (26.8%) | <u>\$ 5,150,674</u> |
| <u>3000 Operations & Maintenance.</u> (12.4%) | <u>\$ 2,394,971</u> |
| <u>4000 Auxiliary Services</u> (2.1%) | <u>\$ 403,454</u> |
| <u>6000 General Administration</u> (7.4%) | <u>\$ 1,424,933</u> |
| <u>9000 Other Expenditures</u> (1.4%) | <u>\$ 268,523</u> |



Fund 12

Special Revenue Fund

Budgeted Revenues and Expenses



Federal Funds

| Revenues | FY 2024 |
|--------------------------|------------|
| Special Education (IDEA) | \$ 234,025 |
| Title I, II & IV | \$ 175,395 |
| Career Tech (CTE) | \$ 12,302 |



Child Nutrition Program

| | FY 2023 |
|----------|------------|
| Revenues | \$ 498,009 |
| Expenses | \$ 595,592 |



Fund 14

Public School Fund

Budgeted Revenues



Public School Fund Revenues

| | FY 2023 |
|--------------------------------|--------------|
| City Appropriations | \$ 9,000,000 |
| State Capital Purchase Program | \$618,936 |
| Capital Outlay | \$ 1,908,386 |



Public School Fund Expenses

| | FY 2023 |
|--------------------------------|-------------|
| Orange Beach Athletic Facility | \$9,000,000 |



Transportation

- Currently operate 6 buses on routes.
- Fleet Renewal funds FY 2024 = \$45,486
- State Operation funds FY 2024 = \$288,655

Operation Expense Budget

- Payroll \$287,842 (Lead Mechanic, and 6 drivers)
- Services Budget \$25,250 (Lease, Repairs, Insurance, PD, etc...)
- Supplies Materials \$132,298 (Diesel, Service Vehicle, Parts, etc...)
- Total Operational Budget FY 2024 = \$445,390



Budget Facts

- Average per pupil expenditure is \$16,680
 - Current enrollment is 1,268 Pre-K-12th Grade students
 - OBES - 623 students
 - OBMHS - 645 students
- 73% of our teachers have advanced degrees
- Our teachers have an average 14 years of experience
- One months operating cost for FY 2024 ~ \$1,762,520
 - Does not include Capital