



FY 2025 Budget Amendment

5/8/2025

Thursday

Council Chambers

Orange Beach City Board of Education

Combined Budget of Revenues, Expenditures and Changes in Fund Balance

Fiscal year Ended September 30, 2025



EXHIBIT B-I-A

FUND TYPES DESCRIPTION	GOVERNMENTAL			FIDUCIARY		TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	
REVENUES						
STATE REVENUES	3,398,560.60	0.00	0.00	37,905.00	0.00	3,436,465.60
FEDERAL REVENUES	100.00	705,010.00	0.00	0.00	0.00	705,110.00
LOCAL REVENUES	22,127,127.33	762,444.00	0.00	25,150,000.00	339,836.00	48,379,407.33
OTHER REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	25,525,787.93	1,467,454.00	0.00	25,187,905.00	339,836.00	52,520,982.93
EXPENDITURES:						
INSTRUCTIONAL SERVICES	11,489,766.89	988,995.62	0.00	0.00	162,348.00	12,641,110.51
INSTRUCTIONAL SUPPORT SERVICES	4,304,131.62	326,565.38	0.00	0.00	93,022.00	4,723,719.00
OPERATIONS & MAINTENANCE	2,963,262.10	62,160.00	0.00	0.00	18,920.00	3,044,342.10
AUXILIARY SERVICES	447,232.10	785,623.78	0.00	0.00	67,237.00	1,300,092.88
GENERAL ADMINISTRATIVE SERVICES	1,826,334.50	674.00	0.00	0.00	10,000.00	1,837,008.50
CAPITAL OUTLAY	858,805.00	0.00	0.00	25,906,190.00	0.00	26,764,995.00
DEBT SERVICES	0.00	0.00	209,738.00	0.00	0.00	209,738.00
OTHER EXPENDITURES	366,984.15	53,823.00	0.00	0.00	10,200.00	431,007.15
TOTAL EXPENDITURES	22,256,516.36	2,217,841.78	209,738.00	25,906,190.00	361,727.00	50,952,013.14
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	0.00	0.00	1,830.00	2,074,916.00
TOTAL OTHER FUND SOURCES (USES)	(2,024,738.00)	1,201,830.00	209,738.00	615,000.00	(1,830.00)	0.00
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	1,244,533.57	451,442.22	0.00	(103,285.00)	(23,721.00)	1,568,969.79
BEGINNING FUND BALANCE - OCT 1	7,294,001.90	874,467.68	0.00	921,223.99	209,979.20	9,299,672.77
ENDING FUND BALANCE - SEP 30	8,538,535.47	1,325,909.90	0.00	817,938.99	186,258.20	10,868,642.56

FY 2025 Amended Budget



Fund	Original Revenues	Amended Revenues	Difference	Original Expenses	Amended Expenses	Difference
General Fund	\$22,318,055	\$25,525,788	+\$3,207,733	\$20,542,464	\$22,256,516	+\$1,714,053
Special Revenue Fund	\$1,460,611	\$1,467,454	+\$6,843	\$2,212,175	\$2,217,842	+\$5,667
Capital Projects Fund	\$25,187,905	\$25,187,905	\$0	\$25,906,190	\$25,906,190	\$0

GF Budget Amendment - Summary



New Revenue Sources: \$3,207,733

- City Council Appropriation: \$1,643,679
- Advancement and Technology: \$988,781
- CTI Middle School Grant: \$198,891
- K-12 Grant: \$182,804
- CCR Grant: \$65,000
- TEAMS: \$63,897

New Expenses Allocated To: \$1,714,053

- Advancement and Technology: \$988,781
- CTI Middle School Grant: \$198,891
- K-12 Grant: \$182,804
- CCR Grant: \$65,000
- TEAMS: \$63,897



Fund 11

General Fund

General Fund - Major Revenues



Revenue Source	Original Budget	Amended Budget	Change (\$)
Ad Valorem Taxes	\$7,952,000	\$7,952,000	\$0
Sales Taxes	\$3,750,000	\$3,750,000	\$0
Other Local Taxes	\$8,600,000	\$8,600,000	\$0
City Council Appropriations	\$0	\$1,643,679	+\$1,643,679
Total Revenue	\$20,302,000	\$21,945,679	+\$1,643,679

- The only change in major revenues is a new appropriation from the City Council for \$1.64 million.



General Fund - Major Revenues

Revenue Source	YTD Budget	YTD Actuals	Variance (\$)	% of Budget Collected
Ad Valorem	\$7,952,000	\$8,662,851	+\$710,851	109%
Sales Tax	\$2,187,500	\$2,988,340	+\$800,840	137%
Other Local Taxes	\$2,500,000	\$2,321,135	\$(178,865)	93%
Total	\$12,639,500	\$13,972,326	\$1,332,826	111% (overall)

- Ad Valorem and Sales Tax have exceeded projections, which is positive and suggests strong collection performance in those areas.
- Other Local Taxes show slightly less, with 93% collected YTD — this is due to the seasonality of Lodging Tax. Currently receipts are in line with budget expectations.



General Fund Expenses by Function

Function	% of GF	Original Budget	Amended Budget	Change (\$)
1000 - Instructional	51.62%	\$10,933,156	\$11,489,767	+\$556,611
2000 - Instructional Support	19.34%	\$4,326,845	\$4,304,132	-\$22,713
3000 - Operations & Maintenance	13.31%	\$2,669,128	\$2,963,262	+\$294,134
4000 - Auxiliary Services	2.01%	\$442,781	\$447,232	+\$4,451
6000 - General Administration	8.21%	\$1,810,830	\$1,826,335	+\$15,505
7000 - Capital Outlay	3.86%	\$0	\$858,805	+\$858,805
9000 - Other Expenditures	1.65%	\$359,724	\$366,984	+\$7,260
TOTAL		\$20,542,464	\$22,256,516	+\$1,714,053

- Instructional (1000) remains the largest allocation, at 51.62% of the total GF, growing by over half a million dollars.
- Capital Outlay (7000) went from \$0 to \$858,805, indicating new investments in facilities and equipment relating to A&T receipts.
- Instructional Support (2000) is the only category to decrease, indicating reallocation of funds.
- The total GF budget increased by 8.3%, indicating either new revenues, reallocation of fund sources.



General Fund Expenses by Function

Key Takeaways:

- Total Amended GF Budget: \$22,256,516
(An increase of \$1,714,053 from the original budget of \$20,542,464)

Major Changes:

- Instructional (1000) increased by \$556,611, making up over half of the GF budget (51.62%).
- Capital Outlay (7000) had the largest increase: \$858,805 (from \$0), due to new investments (e.g., \$676,001 for Advancement & Tech, \$182,804 from a K-12 Capital Grant).
- Instructional Support (2000) saw a small decrease of \$22,713. (State grant that was reduced from prior year).
- Operations and Maintenance (3000) rose by \$294,134, including a \$312,780 allocation for Advancement and Tech.
- General Administration (6000) and Other Expenditures (9000) had modest increases.

Notable Specific Items:

- Within Instructional (1000–1999):
 - \$304,008 for Instructional Equipment
 - \$152,424 for Instructional Supplies
 - \$63,897 for Instruction - TEAMS
- Within Instructional Support (2000–2999):
 - A net decrease of \$34,638 in Instruction Support Services
 - A \$12,400 increase for PD (Professional Development) Supplements
- Within Capital Outlay (7000–7999):
 - \$676,001 in Advancement and Tech
 - \$182,804 from a K–12 Capital Grant

Transportation - Budget Amendment



- Currently operate 6 buses on routes.
- Fleet Renewal funds FY 2025 = \$37,905
- State Operation funds FY 2025 = \$267,568

Operation Expense Budget

- Payroll \$294,582 (Lead Mechanic, and 6 drivers)
- Services Budget \$45,801 (Lease, Repairs, Insurance, PD, etc...)
- Supplies Materials \$132,298 (Diesel, Service Vehicle, Parts, etc...)
- Total Operational Budget FY 2025 = \$472,681



Fund 12

Special Revenue Fund

Federal Funds



Federal Program	Original Budget	Amended Budget	Change (\$)
Special Education (IDEA)	\$241,262	\$241,262	\$0
Title I, II & IV	\$229,737	\$237,413	+\$7,676
Total Federal Funds	\$470,999	\$478,675	+\$7,676

- The only change is a \$7,676 increase in Title I, II & IV funding.
- IDEA funding remains unchanged.

Child Nutrition



Category	Original Budget	Amended Budget	Change (\$)
Revenue	\$723,015	\$723,015	\$0
Expenses	\$713,355	\$713,355	\$0

- CNP is presented as a balanced budget.
- The revenues listed above include a \$300,000 transfer from the General Fund.



Fund 14

Capital Projects Fund

Capital Projects Fund



Project/Category	Original Budget	Amended Budget	Change (\$)
Fleet Renewal	\$37,905	\$37,905	\$0
Capital Outlay (General)	\$0	\$0	\$0
Athletic Facility	\$25,150,000	\$25,150,000	\$0
Total CPF	\$25,187,905	\$25,187,905	\$0

- 100% of CPF is dedicated to Capital Outlay, with no changes in the amended budget.
- Nearly 100% of CPF funds are being used to fund the athletic facility project.
- Funds allocated for fleet renewal will be placed in reserves along with receipts from previous years.

Budget Amendment Key Takeaways



- **General Fund Growth:**
Significant increases in both revenue and expenditures, driven by local support and external grants.
- **Strategic Investments:**
Funds allocated toward instructional, technological, and capital enhancements.
- **Targeted Spending:**
New revenues are aligned with specific initiatives in grants, education, and technology.
- **Special Revenue and Capital Funds:**
Capital Projects Fund shows no change, indicating stable long-term planning.
Special Revenue Fund shows minimal change based on allocations for Title I & II.
- **Mission Alignment:**
These amendments support student success and organizational efficiency by maximizing the impact of each dollar.

Questions

