



Orange Beach Board of Education

FY 2026 Proposed Budget

First Public Hearing – September 4, 2025
Second Public Hearing – September 11, 2025
City Council Chambers

Orange Beach Board of Education

Combined Budget of Revenues, Expenditures and Changes in Fund Balance Fiscal year Ended September 30, 2026

174 - Orange Beach City Schools	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$2,297,660.00	\$0.00	\$0.00	\$301,025.00	\$0.00	\$2,598,685.00
Federal Sources	\$0.00	\$695,658.00	\$0.00	\$0.00	\$0.00	\$695,658.00
Local Sources	\$22,514,632.00	\$767,934.00	\$0.00	\$2,995,125.00	\$328,056.00	\$26,605,747.00
Other Sources	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00
Total Revenues:	\$24,852,292.00	\$1,463,592.00	\$0.00	\$3,296,150.00	\$328,056.00	\$29,940,090.00
Expenditures						
Instructional Services	\$11,714,288.43	\$1,078,541.60	\$0.00	\$0.00	\$162,618.00	\$12,955,448.03
Instructional Support Services	\$4,255,252.80	\$274,226.00	\$0.00	\$0.00	\$90,543.00	\$4,620,021.80
Operation & Maintenance Services	\$3,203,038.00	\$62,803.00	\$0.00	\$0.00	\$16,534.00	\$3,282,375.00
Auxiliary Services	\$501,237.87	\$802,713.00	\$0.00	\$0.00	\$54,723.00	\$1,358,673.87
General Administrative Services	\$1,774,327.05	\$0.00	\$0.00	\$0.00	\$0.00	\$1,774,327.05
Capital Outlay	\$0.00	\$0.00	\$0.00	\$4,588,113.00	\$0.00	\$4,588,113.00
Debt Service	\$0.00	\$0.00	\$200,231.57	\$0.00	\$0.00	\$200,231.57
Other Expenditures	\$455,379.00	\$54,106.00	\$0.00	\$0.00	\$10,062.00	\$519,547.00
Total Expenditures:	\$21,903,523.15	\$2,272,389.60	\$200,231.57	\$4,588,113.00	\$334,480.00	\$29,298,737.32
Other Fund Sources (Uses)						
Other Fund Sources:	\$0.00	\$1,351,470.00	\$200,231.57	\$1,368,941.00	\$0.00	\$2,920,642.57
Other Fund Uses:	\$2,871,810.57	\$48,832.00	\$0.00	\$0.00	\$0.00	\$2,920,642.57
Total Other Fund Sources (Uses):	(\$2,871,810.57)	\$1,302,638.00	\$200,231.57	\$1,368,941.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$76,958.28	\$493,840.40	\$0.00	\$76,978.00	(\$6,424.00)	\$641,352.68
Beginning Fund Balance - October 1:	\$8,539,209.47	\$1,351,159.90	\$0.00	\$817,938.99	\$186,258.20	\$10,894,566.56
Ending Fund Balance - September 30:	\$8,616,167.75	\$1,845,000.30	\$0.00	\$894,916.99	\$179,834.20	\$11,535,919.24

FY 2026 Orange Beach

CIS, Technology & Library Enhancement Funds

ADM	1,203
Classroom Instructional Support	
Teacher Material and Supplies (\$1,000/Unit)	\$ 115,000
Technology (\$500/Unit)	\$ 57,500
Library Enhancement (\$157.72/Unit)	\$ 18,138
Professional Development (Allocated to Local Schools)	\$ 27,000
Textbooks (\$100/ADM)	\$ 0.00
Common Purchase (\$100/Unit)	\$ 11,500
Total CIS Funds Transfer to Local Schools	\$ 229,138

- \$1,000 - will be available for each certified unit October 1.
- Technology funds will be distributed based on certified units to pay for copier leases.
- Library enhancement funds will be transferred directly to each school based on number of certified units.
- Professional Development allocations will be the same as last year, but the funds will be moved back to the local schools.
- Textbooks will be funded through Central Office.
- Two cases of paper will be provided for each certified unit with the common purchase funds.

FY 2026 Orange Beach State Categorical Aid

Categorical Aid	
School Nurse Program	\$ 204,397
Technology Coordinator	\$ 71,684
Transportation Operations	\$ 307,452
Fleet Renewal (\$7,581/ bus)	\$ 45,486
Capital Purchase	\$ 255,539
At Risk (Moved to Raise Act Funds)	\$ 0.00
Career Tech O&M	\$ 7,962

- \$52,420 monthly
- Fleet Renewal and Capital Purchase allocations are Fund 14 Capital Project Fund revenue sources.

Total Budgeted Revenue and Expenses

FY 2026

	Revenues	Expenses
General Fund	\$24,852,292*	\$21,903,523*
Special Revenue Fund	\$1,463,592*	\$2,272,389*
Capital Projects	\$3,296,150*	\$4,588,113*

*Does not include operating transfers in/out

General Fund Payroll

\$16,086,040

	OBES	OBMHS
Certified - Foundation	0	0
Certified - Local	44	55
Certified - State	5	2
Certified – Federal*	7	0
CNP*	4	4
Classified -Para, Custodian, Clerk Etc.	14	18
Bus Drivers	3	3

*Not paid from GF

Paraprofessionals & Office Staff

Positions	OBES	OBMHS	Total Cost
Paraprofessionals	4	5	\$517,915
Clerical/Nurses	4	6	\$647,300
Total	8	11	\$1,165,215



Fund 11

General Fund

Budgeted Revenues and Expenses

Orange Beach Board of Education

Combined Budget of Revenues, Expenditures and Changes in Fund Balance Fiscal year Ended September 30, 2026

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	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
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Other Expenditures	\$455,379.00	\$54,106.00	\$0.00	\$0.00	\$10,062.00	\$519,547.00
Total Expenditures:	\$21,903,523.15	\$2,272,389.60	\$200,231.57	\$4,588,113.00	\$334,480.00	\$29,298,737.32
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Other Fund Uses:	\$2,871,810.57	\$48,832.00	\$0.00	\$0.00	\$0.00	\$2,920,642.57
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Ending Fund Balance - September 30:	\$8,616,167.75	\$1,845,000.30	\$0.00	\$894,916.99	\$179,834.20	\$11,535,919.24

General Fund – Local Revenues

Revenue Source	FY 2026
Ad Valorem District	5,850,000
Countywide Ad Valorem	3,095,000
Sales Tax Revenue	4,725,000
2% Local Tax	8,600,000

General Fund Expenses (by function)

Function	FY 2026
<u>1000 Instructional</u> (53.48%)	\$ 11,714,288
<u>2000 Instructional Support</u> (19.43%)	\$ 4,255,252
<u>3000 Operations & Maintenance</u> (14.62%)	\$ 3,203,038
<u>4000 Auxiliary Services</u> (2.29%)	\$ 501,238
<u>6000 General Administration</u> (8.10%)	\$ 1,774,327
<u>9000 Other Expenditures</u> (2.08%)	\$ 455,379



Fund 12

Special Revenue Fund

Budgeted Revenues and Expenses

Orange Beach Board of Education

Combined Budget of Revenues, Expenditures and Changes in Fund Balance Fiscal year Ended September 30, 2026

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	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust		Total
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Federal Sources	\$0.00	\$695,658.00	\$0.00	\$0.00	\$0.00		\$695,658.00
Local Sources	\$22,514,632.00	\$767,934.00	\$0.00	\$2,995,125.00	\$328,056.00		\$26,605,747.00
Other Sources	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00		\$40,000.00
Total Revenues:	\$24,852,292.00	\$1,463,592.00	\$0.00	\$3,296,150.00	\$328,056.00		\$29,940,090.00
Expenditures							
Instructional Services	\$11,714,288.43	\$1,078,541.60	\$0.00	\$0.00	\$162,618.00		\$12,955,448.03
Instructional Support Services	\$4,255,252.80	\$274,226.00	\$0.00	\$0.00	\$90,543.00		\$4,620,021.80
Operation & Maintenance Services	\$3,203,038.00	\$62,803.00	\$0.00	\$0.00	\$16,534.00		\$3,282,375.00
Auxiliary Services	\$501,237.87	\$802,713.00	\$0.00	\$0.00	\$54,723.00		\$1,358,673.87
General Administrative Services	\$1,774,327.05	\$0.00	\$0.00	\$0.00	\$0.00		\$1,774,327.05
Capital Outlay	\$0.00	\$0.00	\$0.00	\$4,588,113.00	\$0.00		\$4,588,113.00
Debt Service	\$0.00	\$0.00	\$200,231.57	\$0.00	\$0.00		\$200,231.57
Other Expenditures	\$455,379.00	\$54,106.00	\$0.00	\$0.00	\$10,062.00		\$519,547.00
Total Expenditures:	\$21,903,523.15	\$2,272,389.60	\$200,231.57	\$4,588,113.00	\$334,480.00		\$29,298,737.32
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Federal Funds

Revenues	FY 2026
Special Education (IDEA)	\$ 238,483
Title I, II & IV	\$ 231,494
Career Tech (CTE)	\$ 10,815

Child Nutrition Program

	FY 2026
Revenues*	\$ 733,015
Expenses	\$ 729,717

***Includes \$310k in transfers in from GF**



Fund 14

Public School Capital Fund

Budgeted Revenues and Expenses

Orange Beach Board of Education

Combined Budget of Revenues, Expenditures and Changes in Fund Balance Fiscal year Ended September 30, 2026

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Capital Projects Fund Revenues

	FY 2026
City Appropriations	\$ 2,995,125
Transportation - Fleet Renewal	\$45,486
Capital Outlay	\$255,539

***Includes \$1.3M in transfers in from GF**

Capital Projects Fund Expenses

	FY 2026
Orange Beach Athletic Facility	\$2,995,125
Capital Outlay	\$1,592,988

- \$2.9M for athletic facility is the remainder of the contracted amount. I anticipate this amount being less than budget as we have not made payment for September.
- Capital Outlay includes system and building improvements at OBES and building improvements at OBMHS for Career Tech. These items are in line with FY 2026 Capital Plan.

Transportation

- Currently operate 6 buses on routes.
- Fleet Renewal funds FY 2026 = \$45,486
- State Operation funds FY 2026 = \$307,452

Operation Expense Budget

- Payroll \$305,631 (Lead Mechanic, and 6 drivers)
- Services Budget \$116,571 (Lease, Repairs, Insurance, PD, etc.)
- Supplies Materials \$104,528 (Diesel, Service Vehicle, Parts, etc.)
- Total Operational Budget FY 2026 = \$526,730

Budget Facts

- Average per pupil expenditure is \$19,695
 - Current enrollment is 1,258 Pre-K-12th Grade students
 - OBES - 594 students
 - OBMHS - 664 students
- 68% of our teachers have advanced degrees
- Our teachers have an average 14 years of experience
- One months operating cost for FY 2026 ~ \$2,064,610
 - Includes “other fund uses” as required for the months in reserve calculation.

Questions / Discussion