



FY 2026 Budget Amendment 5-14-2026

FY 2026 Budget Amendment

School budget amendments are typically used for the following:

- Adjust any local tax revenues
- Add fund balance from previous fiscal year
- Add staff adjustments
- Add any additional state grants or funding not known during first budget
- Adjust to needs found during the fiscal year
- Adjust salaries (2% raise)

**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 2026, Fiscal Period 08**

152 - Gulf Shores City Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$12,802,939.00	\$0.00	\$0.00	\$580,757.00	\$0.00	\$13,383,696.00
Federal Sources	\$0.00	\$2,452,258.77	\$0.00	\$0.00	\$0.00	\$2,452,258.77
Local Sources	\$23,915,567.30	\$1,254,986.00	\$1,180,594.33	\$452,417.00	\$290,487.00	\$27,094,051.63
Other Sources	\$171,800.00	\$15,000.00	\$1,060,854.00	\$0.00	\$0.00	\$1,247,654.00
Total Revenues:	\$36,890,306.30	\$3,722,244.77	\$2,241,448.33	\$1,033,174.00	\$290,487.00	\$44,177,660.40
Expenditures						
Instructional Services	\$21,380,858.48	\$2,052,347.94	\$0.00	\$0.00	\$92,695.00	\$23,525,901.42
Instructional Support Services	\$5,808,604.03	\$314,043.58	\$0.00	\$0.00	\$93,868.00	\$6,216,515.61
Operation & Maintenance Services	\$3,015,948.00	\$83,053.00	\$0.00	\$792,092.00	\$89.00	\$3,891,182.00
Auxiliary Services	\$1,247,809.00	\$1,531,067.60	\$0.00	\$239,877.00	\$215.00	\$3,018,968.60
General Administrative Services	\$2,696,786.00	\$131,931.00	\$0.00	\$0.00	\$0.00	\$2,828,717.00
Capital Outlay	\$280,828.78	\$0.00	\$0.00	\$8,000.00	\$0.00	\$288,828.78
Debt Service	\$0.00	\$0.00	\$2,082,187.64	\$19,000.00	\$0.00	\$2,101,187.64
Other Expenditures	\$1,467,061.00	\$144,122.65	\$0.00	\$0.00	\$26,525.00	\$1,637,708.65
Total Expenditures:	\$35,897,895.29	\$4,256,565.77	\$2,082,187.64	\$1,058,969.00	\$213,392.00	\$43,509,009.70
Other Fund Sources (Uses)						
Other Fund Sources:	\$0.00	\$1,017,352.79	\$0.00	\$0.00	\$25,000.00	\$1,042,352.79
Other Fund Uses:	\$1,042,352.79	\$0.00	\$0.00	\$0.00	\$0.00	\$1,042,352.79
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$49,941.78)	\$483,031.79	\$159,260.69	(\$25,795.00)	\$102,095.00	\$668,650.70
Beginning Fund Balance - October 1:	\$11,100,619.82	\$1,471,940.41	\$6,082,305.91	\$934,825.07	\$393,583.37	\$19,983,274.58
Ending Fund Balance - September 30:	\$11,050,678.04	\$1,954,972.20	\$6,241,566.60	\$909,030.07	\$495,678.37	\$20,651,925.28

General Fund Budget

REVENUES	Amended	Original	Changes
STATE REVENUES	12,802,939.00	11,930,720.00	872,219.00
FEDERAL REVENUES	0.00	0.00	0.00
LOCAL REVENUES	23,915,567.30	22,720,221.00	1,195,346.30
OTHER REVENUES	171,800.00	169,000.00	2,800.00
TOTAL REVENUES	36,890,306.30	34,819,941.00	2,070,365.30
EXPENDITURES:			
INSTRUCTIONAL SERVICES	21,380,858.48	20,523,134.27	857,724.21
INSTRUCTIONAL SUPPORT SERVICES	5,808,604.03	5,473,269.73	335,334.30
OPERATIONS & MAINTENANCE	3,015,948.00	2,477,802.00	538,146.00
AUXILIARY SERVICES	1,247,809.00	1,221,771.00	26,038.00
GENERAL ADMINISTRATIVE SERVICES	2,696,786.00	2,503,954.00	192,832.00
CAPITAL OUTLAY	280,828.78	0.00	280,828.78
DEBT SERVICES	0.00	0.00	0.00
OTHER EXPENDITURES	1,467,061.00	1,128,651.00	338,410.00
TOTAL EXPENDITURES	35,897,895.29	33,328,582.00	2,569,313.29
OTHER FUND SOURCES (USES):			
OTHER FUND SOURCES	0.00	0.00	0.00
OTHER FUND USES	1,042,352.79	1,017,000.00	25,352.79
TOTAL OTHER FUND SOURCES (USES)	(1,042,352.79)	(1,017,000.00)	(25,352.79)
EXCESS REVENUES & OTHER SOURCES			
OVER (UNDER) EXPENDITURES & OTHER FUND USES	(49,941.78)	474,359.00	(524,300.78)
BEGINNING FUND BALANCE - OCT 1	11,100,619.82	8,675,000.00	2,425,619.82
ENDING FUND BALANCE - MAY 31	11,050,678.04	9,149,359.00	1,901,319.04

State Revenue Changes

State Revenue Changes		Amount Increase/ (Decrease)	Comment
Teams		14,395.00	state adjustment to allocation
Summer/afterschool grant		67,771.00	Part of the USA grant will stay at USA (grant total \$142k)
Summer Based Learning Grant		20,000.00	CT Grant
Behavioral Grant		31,000.00	Increase allocation for behavioral analyst
SPED Supplement		19,487.00	SPED Stipend Grant
SPED Speech Supplement		1,215.00	SPED Stipend Grant
Cybersecurity		71,332.00	State grant for cyber
Feminine Hygiene		1,270.00	State grant for STEAM
Alabama Reading		5,000.00	Reading coach grant
Saftey Grant		36,557.00	Legislative grant
College and Career Readiness		25,000.00	CT Grant
Summer Math Camps		30,380.00	State summer grant
Summer Reading Camps		14,812.00	State summer grant
ARI Grants		20,000.00	Reading Grant
SPED Catastrophic Grant		270,000.00	SPED Grant for one to one
National Board		244,000.00	Increased allocation for new national board teachers
Total		872,219.00	

Local Revenue Changes

Local Revenue Changes	Amount Increase/ (Decrease)	Comment
Ad Val Taxes (County and District)	350,000.00	Based on collections and estimated collections moving forward
Sales Tax	241,968.00	Based on collections and estimated collections moving forward
City App for new HS	345,000.00	Extra equipment needs for HS
Charges for Services	35,742.30	Shrimp Festival
Contributions	20,000.00	Walking school bus donation
A+	2,275.00	A+ grant
Gulf Research Grant	200,361.00	Local grant- CT
Total	<u>1,195,346.30</u>	

GF Expenditures

EXPENDITURES:	Amended	Original	Changes	Comment
INSTRUCTIONAL SERVICES	21,380,858.48	20,523,134.27	857,724.21	1. Added the grants mentioned in revenue 2. Adjust salaried for mid year hires 3. 2% raise for 1 month
INSTRUCTIONAL SUPPORT SERVICES	5,808,604.03	5,473,269.73	335,334.30	1. Added the grants mentioned in revenue 2. National board 3. New HS needs
OPERATIONS & MAINTENANCE	3,015,948.00	2,477,802.00	538,146.00	1. New HS needs 2. New positions needed at HS
AUXILIARY SERVICES	1,247,809.00	1,221,771.00	26,038.00	Minor
GENERAL ADMINISTRATIVE SERVICES	2,696,786.00	2,503,954.00	192,832.00	1. Added grants mentioned in revenue 2. New district positions
CAPITAL OUTLAY	280,828.78	0.00	280,828.78	1. New HS needs 2. Archeology building
DEBT SERVICES	0.00	0.00	0.00	No change
OTHER EXPENDITURES	1,467,061.00	1,128,651.00	338,410.00	1. Added the grants mentioned in revenue
TOTAL EXPENDITURES	35,897,895.29	33,328,582.00	2,569,313.29	
OTHER FUND SOURCES (USES):				
OTHER FUND SOURCES	0.00	0.00	0.00	No change
OTHER FUND USES	1,042,352.79	1,017,000.00	25,352.79	1. Updated CNP passthru to state approved application
TOTAL OTHER FUND SOURCES (USES)	(1,042,352.79)	(1,017,000.00)	(25,352.79)	

1 Month Reserve

Total Budgeted Expenditures	\$35,897,895.29
Other Fund Uses	\$1,042,352.79
Total Expenditures	\$36,940,248.08
1 month Equivalent	\$ 3,078,351.01
Total Budgeted fund balance	\$ 11,050,678.04
Months operating reserve	3.59 months (does not include reserves set aside for debt)

If you include DS reserves, we are 5.32 months operating

1 Month Reserve– Local

Total Budgeted Expenditures	\$13,457,013.64
1 month Equivalent	\$ 1,121,417.80
Total Budgeted fund balance	\$ 17,035,048.35
Months operating reserve	15.19 months (includes debt reserves)

Calculated our operating reserve based on local funding. This calculation is important because state funding will always remain. This is a more accurate representation of our months operating balance.

Special Revenue Fund Budget

	Amended	Original	Changes
REVENUES			
STATE REVENUES	0.00	0.00	0.00
FEDERAL REVENUES	2,452,258.77	2,261,656.00	190,602.77
LOCAL REVENUES	1,254,986.00	1,254,986.00	0.00
OTHER REVENUES	15,000.00	15,000.00	0.00
TOTAL REVENUES	3,722,244.77	3,531,642.00	190,602.77
EXPENDITURES:			
INSTRUCTIONAL SERVICES	2,052,347.94	1,953,720.00	98,627.94
INSTRUCTIONAL SUPPORT SERVICES	314,043.58	231,606.00	82,437.58
OPERATIONS & MAINTENANCE	83,053.00	83,053.00	0.00
AUXILIARY SERVICES	1,531,067.60	1,526,105.00	4,962.60
GENERAL ADMINISTRATIVE SERVICES	131,931.00	131,931.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00
DEBT SERVICES	0.00	0.00	0.00
OTHER EXPENDITURES	144,122.65	139,548.00	4,574.65
TOTAL EXPENDITURES	4,256,565.77	4,065,963.00	190,602.77
OTHER FUND SOURCES (USES):			
OTHER FUND SOURCES	1,017,352.79	992,000.00	25,352.79
OTHER FUND USES	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	1,017,352.79	992,000.00	25,352.79
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	483,031.79	457,679.00	25,352.79
BEGINNING FUND BALANCE - OCT 1	1,471,940.41	1,250,000.00	221,940.41
ENDING FUND BALANCE - MAY 31	1,954,972.20	1,707,679.00	247,293.20

Special Revenue Changes (Federal)

Federal Revenue Changes	Amount Increase/ (Decrease)	Comment
IDEA High Needs Grant	80,000.00	grant funds for high needs classroom
IDEA PREK	1,262.20	Carryover
CT Perkins	10,817.00	Add OB
CRI Grant	37,055.16	CT Grant for testing
Title 1	(34.00)	state adjustment
Title 2	10,539.81	Carryover
Farm to Table Grant	4,962.60	Farm to table supplies
SPDG (PD) Grant	40,000.00	PD Grant for SPED
Mentoring Grant	6,000.00	Mentoring
	<u>190,602.77</u>	

Special Revenue Fund Expenditure Changes

EXPENDITURES:	Amended	Original	Changes	Comment
INSTRUCTIONAL SERVICES	2,052,347.94	1,953,720.00	98,627.94	1. Add grants discussed in revenue
INSTRUCTIONAL SUPPORT SERVICES	314,043.58	231,606.00	82,437.58	1. Add grants discussed in revenue
OPERATIONS & MAINTENANCE	83,053.00	83,053.00	0.00	No Change
AUXILIARY SERVICES	1,531,067.60	1,526,105.00	4,962.60	minor
GENERAL ADMINISTRATIVE SERVICES	131,931.00	131,931.00	0.00	No Change
CAPITAL OUTLAY	0.00	0.00	0.00	No Change
DEBT SERVICES	0.00	0.00	0.00	No Change
OTHER EXPENDITURES	144,122.65	139,548.00	4,574.65	minor
TOTAL EXPENDITURES	4,256,565.77	4,065,963.00	190,602.77	
OTHER FUND SOURCES (USES):				
OTHER FUND SOURCES	1,017,352.79	992,000.00	25,352.79	Adjustment to CNP Passthru
OTHER FUND USES	0.00	0.00	0.00	No Change
TOTAL OTHER FUND SOURCES (USES)	1,017,352.79	992,000.00	25,352.79	

Capital Fund Budget

	Amended	Original	Changes	Comment
REVENUES				
STATE REVENUES	580,757.00	580,757.00	0.00	
FEDERAL REVENUES	0.00	0.00	0.00	
LOCAL REVENUES	452,417.00	452,417.00	0.00	
OTHER REVENUES	0.00	0.00	0.00	
TOTAL REVENUES	1,033,174.00	1,033,174.00	0.00	
EXPENDITURES:				
INSTRUCTIONAL SERVICES	0.00	0.00	0.00	
INSTRUCTIONAL SUPPORT SERVICES	0.00	0.00	0.00	
OPERATIONS & MAINTENANCE	792,092.00	395,000.00	397,092.00	Increased insurance coverage for new HS and new HS equipment
AUXILIARY SERVICES	239,877.00	239,877.00	0.00	
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	
CAPITAL OUTLAY	8,000.00	300,000.00	(292,000.00)	Additional amount for greenhouse (removed due to not this FY)
DEBT SERVICES	19,000.00	19,000.00	0.00	
OTHER EXPENDITURES	0.00	0.00	0.00	
TOTAL EXPENDITURES	1,058,969.00	953,877.00	105,092.00	
OTHER FUND SOURCES (USES):				
OTHER FUND SOURCES	0.00	0.00	0.00	
OTHER FUND USES	0.00	0.00	0.00	
TOTAL OTHER FUND SOURCES (USES)	0.00	0.00	0.00	
EXCESS REVENUES & OTHER SOURCES				
OVER (UNDER) EXPENDITURES & OTHER FUND USES	(25,795.00)	79,297.00	(105,092.00)	
BEGINNING FUND BALANCE - OCT 1	934,825.07	850,000.00	84,825.07	
ENDING FUND BALANCE - MAY 31	909,030.07	929,297.00	(20,266.93)	

Debt Service Budget

	Amended	Original	Changes	Comment
REVENUES				
STATE REVENUES	0.00	0.00	0.00	
FEDERAL REVENUES	0.00	0.00	0.00	
LOCAL REVENUES	1,180,594.33	1,180,594.33	0.00	
OTHER REVENUES	1,060,854.00	1,060,854.00	0.00	
TOTAL REVENUES	2,241,448.33	2,241,448.33	0.00	
EXPENDITURES:				
INSTRUCTIONAL SERVICES	0.00	0.00	0.00	
INSTRUCTIONAL SUPPORT SERVICES	0.00	0.00	0.00	
OPERATIONS & MAINTENANCE	0.00	0.00	0.00	
AUXILIARY SERVICES	0.00	0.00	0.00	
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	
CAPITAL OUTLAY	0.00	0.00	0.00	
DEBT SERVICES	2,082,187.64	2,082,187.64	0.00	
OTHER EXPENDITURES	0.00	0.00	0.00	
TOTAL EXPENDITURES	2,082,187.64	2,082,187.64	0.00	
OTHER FUND SOURCES (USES):				
OTHER FUND SOURCES	0.00	0.00	0.00	
OTHER FUND USES	0.00	0.00	0.00	
TOTAL OTHER FUND SOURCES (USES)	0.00	0.00	0.00	
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	159,260.69	159,260.69	0.00	
BEGINNING FUND BALANCE - OCT 1	6,082,305.91	6,200,000.00	(117,694.09)	
ENDING FUND BALANCE - MAY 31	6,241,566.60	6,359,260.69	(117,694.09)	

FY 2026 Budget Amendment

Questions?

Chad Green
Chief School Financial Officer
251-968-9849
cgreen@gsboe.org

