Birmingham Public Schools – Board of Education
RESOLUTION #89
APPROVAL OF THE 2024-2025 GENERAL APPROPRIATIONS BUDGET ACT

(Recommended by the CFOO)
Connection to Strategic Plan: Responsible Stewardship /Increase Financial Accountability/Goal Area #4

MOVED THAT:
The total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of the Birmingham Public Schools for the fiscal year 2024-2025 is as follows:

Revenues:	Recommended Budget
Local	58,989,233
Athletics	634,800
State	74,981,732
Federal & Intermediate	13,299,798
Transfers and Other	1,994,091
Total Revenue	149,899,654
Fund Balance July 1, 2024	18,356,413
Total Available to Appropriate	168,256,067

BE IT FURTHER MOVED, THAT

The General Fund appropriations for the fiscal year 2024-2025 is as follows:

Expenditures	Recommended Budget
Instruction	
Basic Programs	69,166,920
Added Needs	23,459,615
Support Services	
Pupil	12,839,056
Instructional Staff	8,683,071
General Administration	1,470,347
School Administration	7,485,173
Business	2,046,272
Operations and Maintenance	15,941,727
Transportation	4,414,891
Central	3,379,607
Building Improvements	
Other Support	
Athletics	2,514,715
Community Education	303,913
Transfers out and Other	-
Total Appropriated	151,705,307
Estimated Fund Balance June 30, 2025	16,550,760

BE IT FURTHER MOVED, THAT:

The total revenues estimated to be available for appropriations in the Autistic Center Program Special Revenue Fund of the Birmingham Public Schools for the fiscal year 2024-2025 is as follows:

	Recommended Budget
Revenues:	
Local	$ 3,668,473
Other Financing Sources:	
Operating Transfer In from General Fund	1,855,915
	5,524,388
Fund Balance at 6/30/24	323,482
Total available to appropriate	$ 5,847,870

BE IT FURTHER MOVED, THAT:

The Autistic Center Program Special Revenue Fund appropriations is as follows:

	Recommended Budget
Salaries	$ 2,597,629
Benefits	1,688,665
Contracted Services	340,000
Supplies	25,000
Equipment	21,000
Rent	54,049
	$ 4,726,343
Other Financing Uses:	
Operating Transfer Out to General Fund	784,432
Total Appropriated	$ 5,510,775
Estimated Fund Balance at 6/30/25	$ 337,095

BE IT FURTHER MOVED, THAT:

The total revenues estimated to be available for appropriations in the Community Service Special Revenue Fund of the Birmingham Public Schools for the fiscal year 2024-2025 is as follows:

	Recommended Budget
Revenues:	
Local	$ 2,505,694
Fund Balance at 6/30/24	-
Total available to appropriate	$ 2,505,694

BE IT FURTHER MOVED, THAT:

The Community Service Special Revenue Fund appropriations is as follows:

	Recommended Budget
Salaries	$ 584,271
Benefits	408,580
Contracted Services	711,589
Repairs & Maintenance	24,000
Supplies	131,705
Equipment	-
Miscellaneous	87,400
	$ 1,947,545
Other Financing Uses	
Operating Transfer Out to General Fund	300,000
Total Appropriated	$ 2,247,545
Estimated Fund Balance at 6/30/25	$ 258,149

BE IT FURTHER MOVED, THAT:

The total revenues estimated to be available for appropriations in the Cafeteria Special Revenue Fund of the Birmingham Public Schools for the fiscal year 2024-2025 is as follows:

	Recommended Budget
Revenues:	
Local:	
Food Sales	$ 660,000
State:	
School Lunch	1,744,451
Federal:	
Lunch & USDA Commodity	644,500
	3,048,951
Fund Balance at 6/30/24	780,187
Total available to appropriate	$ 3,829,138

BE IT FURTHER MOVED, THAT:

The Cafeteria Special Revenue Fund appropriations is as follows:

	Recommended Budget
Contracted Services	$ 1,297,187
Repair & Maintenance	75,000
Food Purchases	1,450,675
Capital Outlay	1,850
Miscellaneous	365,425
	$ 3,190,137
Other Financing Uses:	
Operating Transfer Out to General Fund	30,000
Total Appropriated	$ 3,220,137
Estimated Fund Balance at 6/30/25	$ 609,001

BE IT FURTHER MOVED, THAT:

The total funds estimated to be available for appropriations in the Early Childhood Center Special Revenue Fund of the Birmingham Public Schools for the fiscal year 2024-2025 is as follows:

	Recommended Budget
Revenues:	
Local	$ 2,698,080
Transfer and Consolidation of Community Council Fund	50,000
Fund Balance at 6/30/24	722
Total available to appropriate	$ 2,748,802

BE IT FURTHER MOVED, THAT:

The Early Childhood Center Special Revenue Fund appropriations is as follows:

	Recommended Budget
Salaries	$ 2,017,822
Benefits	1,227,829
Contracted Services	94,183
Repairs & Maintenance	-
Supplies	37,183
Equipment	2,100
Miscellaneous	51,400
	$ 3,430,517
Other Financing Uses	
Operating Transfer Out to General Fund	-
Total Appropriated	$ 3,430,517
Estimated Fund Balance at 6/30/25	$ (681,715)

BE IT FURTHER MOVED, THAT:

The total funds estimated to be available for appropriations in the Student Activities Fund of the Birmingham Public Schools for the fiscal year 2024-2025 is as follows:

	Recommended Budget
Revenues	$ 2,000,000
Estimated Fund Balance at 6/30/24	1,569,475
Total available to appropriate	$ 3,569,475

BE IT FURTHER MOVED, THAT:

The Student Activities Fund appropriations is as follows:

	Recommended Budget
Student Activities Expenditures	$ 1,900,000
Total Appropriated	$ 1,900,000
Estimated Fund Balance at 6/30/25	$ 1,669,475

BE IT FURTHER MOVED, THAT:

The total revenues estimated to be available for appropriations in the Debt Retirement Fund of the Birmingham Public Schools for the fiscal year 2024-2025 is as follows:

	Recommended Budget
Revenues:	
Current Property Taxes	$ 27,848,180
Personal Property Tax Reimbursement	-
Proceed from Refinancing	37,272,027
Interest and Penalties	300,000
	65,420,207
Estimated Fund Balance at 6/30/24	2,955,896
Total available to appropriate	$ 68,376,103

BE IT FURTHER MOVED, THAT:

The Debt Retirement Fund appropriations is as follows:

	Recommended Budget
Principal	$ 14,880,000
Interest	12,019,282
Bond Issuance Costs	4,000
Tax Charge Backs & Agent Fees	38,072,027
	$ 64,975,309
Total Appropriated	$ 64,975,309
Estimated Fund Balance at 6/30/25	$ 3,400,794

BE IT FURTHER MOVED, THAT:
The total revenues estimated to be available for appropriations in the 2023 Building & Site Construction Fund of the Birmingham Public Schools for the fiscal year 2024-2025 is as follows:

	Recommended Budget
Revenues:	
Interest Income	$ 1,212,435
Estimated Fund Balance at 6/30/24	28,666,927
Total available to appropriate	$ 29,879,362

BE IT FURTHER MOVED, THAT:

The 2023 Building & Site Construction Fund appropriations is as follows:

	Recommended Budget
Capital Improvements	$ 25,709,124
Total Appropriated	$ 25,709,124
Estimated Fund Balance at 6/30/25	$ 4,170,238

BE IT FURTHER MOVED, THAT:

The total revenues estimated to be available for appropriations in the 2024 Building & Site Construction Fund of the Birmingham Public Schools for the fiscal year 2024-2025 is as follows:

	Recommended Budget
Revenues:	
Interest Income	$ 2,046,639
Estimated Fund Balance at 6/30/24	48,035,438
Total available to appropriate	$ 50,082,077

BE IT FURTHER MOVED, THAT:

The 2024 Building & Site Construction Fund appropriations is as follows:

	Recommended Budget
Capital Improvements	$ 6,978,084
Total Appropriated	$ 6,978,084
Estimated Fund Balance at 6/30/25	$ 43,103,993