Birmingham Public Schools – Board of Education
RESOLUTION #97
APPROVAL OF THE 2025-2026 GENERAL APPROPRIATIONS BUDGET ACT

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 2025-2026 is as follows:

	Recommended Budget
Revenues:	
Local	62,657,588
Athletics	653,800
State	67,961,150
Federal	2,906,215
Intermediate	10,353,463
Transfers & Other	1,539,270
Total Revenue	146,071,486
Fund Balance July 1, 2025	16,550,760
Total Available to Appropriate	162,622,246

BE IT FURTHER MOVED, THAT

The General Fund appropriations for the fiscal year 2025-2026 is as follows:

	Recommended Budget
Expenditures:	
Instruction	
Basic Programs	64,390,027
Added Needs	22,762,956
Support Services	
Pupil	13,431,839
Instrucitonal Staff	7,809,791
General Administration	1,465,809
School Administration	7,338,270
Business	2,036,746
Operations and Maintenance	15,732,381
Transportation	4,565,513
Central	5,330,109
Building Improvements	-
Other Support	-
Athletics	2,660,743
Community Education	275,655
Transfers Out & Other	-
Total Appropriated	147,799,839
Estimated Fund Balance June 30, 2026	14,822,407

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 2025-2026 is as follows:

	Recommended Budget
Revenues:	
Local	$ 4,887,494
State Sources	2,642,423
	7,529,917
Estimated Fund Balance at July 1, 2025	337,095
Total available to appropriate	$ 7,867,012

BE IT FURTHER MOVED, THAT:

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

	Recommended Budget
Salaries	$ 3,584,376
Benefits	2,329,785
Contracted Services	411,000
Supplies	33,000
Equipment	55,000
Rent	108,192
	$ 6,521,353
Other Financing Uses:	
Operating Transfer Out to General Fund	889,164
Total Appropriated	$ 7,410,517
Estimated Fund Balance at June 30, 2026	$ 456,495

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 2025-2026 is as follows:

	Recommended Budget
Revenues:	
Local	$ 3,295,820
Estimated Fund Balance at July 1, 2025	258,149
Total available to appropriate	$ 3,553,969

BE IT FURTHER MOVED, THAT:

The Community Service Special Revenue Fund appropriations is as follows:

	Recommended Budget
Salaries	$ 1,036,890
Benefits	574,016
Contracted Services	843,108
Repairs & Maintenance	20,000
Supplies	200,605
Equipment	-
Miscellaneous	87,400
	$ 2,762,019
Other Financing Uses	
Operating Transfer Out to General Fund	500,000
Total Appropriated	$ 3,262,019
Estimated Fund Balance at June 30, 2026	$ 291,950

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 2025-2026 is as follows:

	Recommended Budget
Revenues:	
Local:	
Food Sales	$ 628,309
State:	
School Lunch	2,103,237
Federal:	
Lunch & USDA Commodity	695,550
	3,427,096
Estimated Fund Balance at July 1, 2025	609,001
Total available to appropriate	$ 4,036,097

BE IT FURTHER MOVED, THAT:

The Cafeteria Special Revenue Fund appropriations is as follows:

	Recommended Budget
Salaries and Wages	$ 240,000
Benefits	132,000
Contracted Services	1,335,434
Repair & Maintenance	14,214
Food Purchases	1,548,066
Capital Outlay	2,000
Miscellaneous	8,925
	$ 3,280,639
Other Financing Uses:	
Operating Transfer Out to General Fund	30,000
Total Appropriated	$ 3,310,639
Estimated Fund Balance at June 30, 2026	$ 725,458

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 2025-2026 is as follows:

	Recommended Budget
Revenues:	
Program Revenue	$ 1,492,116
Other Financing Sources:	
Operating Transfer In from Community Council Fund	-
	1,492,116
Estimated Fund Balance at July 1, 2025	(681,715)
Total available to appropriate	$ 810,401

BE IT FURTHER MOVED, THAT:

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

	Recommended Budget
Salaries	$ 997,219
Benefits	479,439
Contracted Services	65,603
Repairs & Maintenance	-
Supplies	17,496
Equipment	-
Miscellaneous	52,136
	$ 1,611,893
Other Financing Uses:	
Operating Transfer Out to General Fund	0
Total Appropriated	$ 1,611,893
Estimated Fund Balance at June 30, 2026	$ (801,492)

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 2025-2026 is as follows:

	Recommended Budget
Revenues	$ 2,000,000
Estimated Fund Balance at July 1, 2025	1,669,475
Total available to appropriate	$ 3,669,475

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 June 30, 2026	$ 1,769,475

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 2025-2026 is as follows:

	Recommended Budget
Revenues:	
Current Property Taxes	$ 29,352,051
Personal Property Tax Reimbursement	-
Interest and Penalties	300,000
	29,652,051
Estimated Fund Balance at July 1, 2025	3,400,794
Total available to appropriate	$ 33,052,845

BE IT FURTHER MOVED, THAT:

The Debt Retirement Fund appropriations is as follows:

	Recommended Budget
Principal	$ 16,010,000
Interest	12,950,444
Tax Charge Backs & Agent Fees	4,000
	$ 28,964,444
Total Appropriated	$ 28,964,444
Estimated Fund Balance at June 30, 2026	$ 4,088,401

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 2025-2026 is as follows:

	Recommended Budget
Revenues:	
Interest Income	$ 75,000
Estimated Fund Balance at July 1, 2025	4,170,238
Total available to appropriate	$ 4,245,238

BE IT FURTHER MOVED, THAT:

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

	Recommended Budget
Capital Improvements	$ 4,245,238
Total Appropriated	$ 4,245,238
Estimated Fund Balance at June 30, 2026	$ -

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 2025-2026 is as follows:

	Recommended Budget
Revenues:	
Interest Income	$ 750,000
Estimated Fund Balance at July 1, 2025	43,103,993
Total available to appropriate	$ 43,853,993

BE IT FURTHER MOVED, THAT:

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

	Recommended Budget
Capital Improvements	$ 17,492,736
Total Appropriated	$ 17,492,736
Estimated Fund Balance at June 30, 2026	$ 26,361,257