Birmingham Public Schools – Board of Education
RESOLUTION #86
APPROVAL OF THE 2026-2027 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 2026-2027 is as follows:

	Recommended Budget
Revenues	
Local	$ 64,183,376
Athletics	689,300
State	73,571,571
Federal	2,766,382
Intermediate & Other Financing Sources	12,585,260
Total Revenue	153,795,889
Fund Balance at July 1, 2026	15,964,881
Total Available to Appropriate	$ 169,760,770

BE IT FURTHER MOVED, THAT

The General Fund appropriations for the fiscal year 2026-2027 is as follows:

	Recommended Budget
Expenditures	
Instruction	
Basic Programs	$ 66,101,977
Added Needs	21,731,114
Support Services	
Pupil	14,219,889
Instructional Staff	8,588,852
General Administration	1,413,421
School Administration	7,617,453
Business	2,238,617
Operations and Maintenance	17,318,299
Transportation	4,491,661
Central	5,826,088
Athletics	2,706,076
Community Services	638,326
Transfers Out & Other	111,542
Total Appropriated	153,003,315
Estimated Fund Balance at June 30, 2027	$ 16,757,455

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 2026-2027 is as follows:

	Recommended Budget
Revenues	
State	$ 1,562,090
Other Local - Payments from Other Public Schools	3,129,007
Total Revenue	4,691,097
Fund Balance at July 1, 2026	253,359
Total Available to Appropriate	$ 4,944,456

BE IT FURTHER MOVED, THAT:

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

	Recommended Budget
Expenditures	
Salaries	$ 2,181,289
Benefits	1,306,364
Contracted Services	440,300
Supplies	10,000
Capital Outlay	55,000
Other	276,451
	4,269,404
Other Financing Uses - Operating Transfer to General Fund	470,466
Total Appropriated	4,739,870
Estimated Fund Balance at June 30, 2027	$ 204,586

BE IT FURTHER MOVED, THAT:

The total revenues estimated to be available for appropriations in the Community Education Special Revenue Fund of the Birmingham Public Schools for the fiscal year 2026-2027 is as follows:

	Recommended Budget
Revenues	
Local	$ 3,442,873
State	238,124
Total Revenue	3,680,997
Fund Balance at July 1, 2026	113,084
Total Available to Appropriate	$ 3,794,081

BE IT FURTHER MOVED, THAT:

The Community Service Special Revenue Fund appropriations is as follows:

	Recommended Budget
Expenditures	
Salaries	$ 995,550
Benefits	584,199
Contracted Services	792,726
Repairs & Maintenance	25,000
Supplies	174,005
Capital Outlay	3,312
Miscellaneous	87,567
	2,662,360
Other Financing Uses - Operating Transfer to General Fund	950,000
Total Appropriated	3,612,360
Estimated Fund Balance at June 30, 2027	$ 181,721

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 2026-2027 is as follows:

	Recommended Budget
Revenues	
Local	$ 637,500
State	2,305,628
Federal	698,500
Total Revenue	3,641,628
Fund Balance at July 1, 2026	603,539
Total Available to Appropriate	$ 4,245,167

BE IT FURTHER MOVED, THAT:

The Cafeteria Special Revenue Fund appropriations is as follows:

	Recommended Budget
Expenditures	
Salaries	$ 165,100
Benefits	89,512
Contracted Services	1,510,800
Repairs & Maintenance	100,000
Food and Supplies	1,801,100
Capital Outlay	0
Miscellaneous	9,000
	3,675,512
Other Financing Uses - Operating Transfer to General Fund	30,000
Total Appropriated	3,705,512
Estimated Fund Balance at June 30, 2027	$ 539,655

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 2026-2027 is as follows:

		Recommended Budget
Revenues		
Local	$	1,372,152
State		105,458
		1,477,610
Other Financing Sources - Operating Transfer from General Fund		111,542
Total Revenue		1,589,152
Fund Balance (Deficit) at July 1, 2026		724
Total Available to Appropriate	$	1,589,876

BE IT FURTHER MOVED, THAT:

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

		Recommended Budget
Expenditures		
Salaries	$	873,250
Benefits		521,917
Contracted Services		158,293
Supplies		13,586
Miscellaneous		22,106
Total Appropriated		1,589,152
Estimated Fund Balance at June 30, 2027	$	724

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 2026-2027 is as follows:

	Recommended Budget
Revenues - Local	$ 2,000,000
Total Revenue	2,000,000
Fund Balance at July 1, 2026	1,591,759
Total Available to Appropriate	$ 3,591,759

BE IT FURTHER MOVED, THAT:

The Student Activities Fund appropriations is as follows:

	Recommended Budget
Expenditures - Student Activities	$ 1,900,000
Total Appropriated	1,900,000
Estimated Fund Balance at June 30, 2027	$ 1,691,759

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 2026-2027 is as follows:

	Recommended Budget
Revenues	
Local	$ 30,924,439
Total Revenue	30,924,439
Fund Balance at July 1, 2026	4,174,364
Total Available to Appropriate	$ 35,098,803

BE IT FURTHER MOVED, THAT:

The Debt Retirement Fund appropriations is as follows:

	Recommended Budget
Expenditures	
Principal & Interest	$ 29,374,937
Paying Agent Fees	4,000
Tax Tribunals	30,000
Total Appropriated	29,408,937
Estimated Fund Balance at June 30, 2027	$ 5,689,866

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 2026-2027 is as follows:

	Recommended Budget
Revenues	
Local	$ 680,000
Total Revenue	680,000
Fund Balance at July 1, 2026	15,404,816
Total Available to Appropriate	$ 16,084,816

BE IT FURTHER MOVED, THAT:

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

	Recommended Budget
Expenditures - Capital Improvements	$ 16,084,816
Total Appropriated	16,084,816
Estimated Fund Balance at June 30, 2027	$ -