Birmingham Public Schools – Board of Education
RESOLUTION #85
APPROVAL OF THE 2025-2026 BUDGET AMENDMENT 2

(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 2025-2026 is as follows:

		Recommended Budget
Revenues		
Local	$	61,662,315
Athletics		689,300
State		76,864,831
Federal		2,776,382
Intermediate & Other Financing Sources		12,436,529
Total Revenue		154,429,357
Fund Balance at July 1, 2025		16,224,706
Total Available to Appropriate	$	170,654,063

BE IT FURTHER MOVED, THAT

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

	Recommended Budget
Expenditures	
Instruction	
Basic Programs	$ 67,836,692
Added Needs	22,467,422
Support Services	
Pupil	13,842,494
Instructional Staff	8,806,454
General Administration	1,532,317
School Administration	7,837,592
Business	2,496,024
Operations and Maintenance	16,057,890
Transportation	4,604,719
Central	5,139,905
Athletics	2,690,843
Community Services	662,867
Transfers Out & Other	713,963
Total Appropriated	154,689,182
Estimated Fund Balance at June 30, 2026	$ 15,964,881

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	
State	$ 1,703,410
Other Local - Payments from Other Public Schools	3,531,882
Total Revenue	5,235,292
Fund Balance at July 1, 2025	298,230
Total Available to Appropriate	$ 5,533,522

BE IT FURTHER MOVED, THAT:

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

	Recommended Budget
Expenditures	
Salaries	$ 2,430,421
Benefits	1,492,968
Contracted Services	440,300
Supplies	6,400
Capital Outlay	55,000
Other	306,700
	4,731,789
Other Financing Uses - Operating Transfer to General Fund	548,374
Total Appropriated	5,280,163
Estimated Fund Balance at June 30, 2026	$ 253,359

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 2025-2026 is as follows:

	Recommended Budget
Revenues	
Local	$ 3,680,997
Total Revenue	3,680,997
Fund Balance at July 1, 2025	63,927
Total Available to Appropriate	$ 3,744,924

BE IT FURTHER MOVED, THAT:

The Community Service Special Revenue Fund appropriations is as follows:

	Recommended Budget
Expenditures	
Salaries	$ 985,746
Benefits	613,484
Contracted Services	792,726
Repairs & Maintenance	25,000
Supplies	174,005
Capital Outlay	3,312
Miscellaneous	87,567
	2,681,840
Other Financing Uses - Operating Transfer to General Fund	950,000
Total Appropriated	3,631,840
Estimated Fund Balance at June 30, 2026	$ 113,084

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	$ 637,500
State	2,305,628
Federal	698,500
Total Revenue	3,641,628
Fund Balance at July 1, 2025	1,238,079
Total Available to Appropriate	$ 4,879,707

BE IT FURTHER MOVED, THAT:

The Cafeteria Special Revenue Fund appropriations is as follows:

	Recommended Budget
Expenditures	
Salaries	$ 160,600
Benefits	93,935
Contracted Services	1,315,000
Repairs & Maintenance	100,000
Food and Supplies	1,801,100
Capital Outlay	766,533
Miscellaneous	9,000
	4,246,168
Other Financing Uses - Operating Transfer to General Fund	30,000
Total Appropriated	4,276,168
Estimated Fund Balance at June 30, 2026	$ 603,539

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	
Local	$ 1,502,045
State	130,523
	1,632,568
Other Financing Sources - Operating Transfer from General Fund	713,963
Total Revenue	2,346,531
Fund Balance (Deficit) at July 1, 2025	(620,042)
Total Available to Appropriate	$ 1,726,489

BE IT FURTHER MOVED, THAT:

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

	Recommended Budget
Expenditures	
Salaries	$ 920,656
Benefits	606,561
Contracted Services	159,481
Supplies	15,886
Miscellaneous	23,181
Total Appropriated	1,725,765
Estimated Fund Balance at June 30, 2026	$ 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 2025-2026 is as follows:

	Recommended Budget
Revenues - Local	$ 2,000,000
Total Revenue	2,000,000
Fund Balance at July 1, 2025	1,741,759
Total Available to Appropriate	$ 3,741,759

BE IT FURTHER MOVED, THAT:

The Student Activities Fund appropriations is as follows:

	Recommended Budget
Expenditures - Student Activities	$ 2,000,000
Other Financing Uses - Operating Transfer to Capital Projects Fund	150,000
Total Appropriated	2,150,000
Estimated Fund Balance at June 30, 2026	$ 1,591,759

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 2025-2026 is as follows:

	Recommended Budget
Revenues	
Local	$ 29,735,344
Total Revenue	29,735,344
Fund Balance at July 1, 2025	3,431,964
Total Available to Appropriate	$ 33,167,308

BE IT FURTHER MOVED, THAT:

The Debt Retirement Fund appropriations is as follows:

	Recommended Budget
Expenditures	
Principal	$ 16,010,000
Interest	12,950,444
Paying Agent Fees	2,500
Tax Tribunals	30,000
Total Appropriated	28,992,944
Estimated Fund Balance at June 30, 2026	$ 4,174,364

BE IT FURTHER MOVED, THAT:
The total revenues estimated to be available for appropriations in the 2020 Building & Site Construction Fund of the Birmingham Public Schools for the fiscal year 2025-2026 is as follows:

	Recommended Budget
Revenues	
Local	$ -
Total Revenue	0
Fund Balance at July 1, 2025	3,910
Total Available to Appropriate	$ 3,910

BE IT FURTHER MOVED, THAT:

The 2020 Building & Site Construction Fund appropriations is as follows:

	Recommended Budget
Expenditures - Capital Improvements	$ 3,910
Total Appropriated	3,910
Estimated Fund Balance at June 30, 2026	$ -

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	
Local	$ 1,236
Total Revenue	1,236
Fund Balance at July 1, 2025	5,684,646
Total Available to Appropriate	$ 5,685,882

BE IT FURTHER MOVED, THAT:

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

	Recommended Budget
Expenditures - Capital Improvements	$ 5,685,882
Total Appropriated	5,685,882
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	
Local	$ 1,140,000
	1,140,000
Other Financing Sources - Operating Transfer from Student Activities Fund	150,000
Total Revenue	1,290,000
Fund Balance at July 1, 2025	43,114,816
Total Available to Appropriate	$ 44,404,816

BE IT FURTHER MOVED, THAT:

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

	Recommended Budget
Expenditures - Capital Improvements	$ 29,000,000
Total Appropriated	29,000,000
Estimated Fund Balance at June 30, 2026	$ 15,404,816