

**Bibb County School District  
FY 2025 General Fund Budget  
Budget Amendment #2 - Explanation of Changes  
March 20, 2025**

|                                      | FY25 Final<br>Amended Budget<br>General Fund | FY 2025 Budget<br>Amendment #1 | FY 2025 Budget<br>Amendment #2       | FY 2025 Budget<br>Amendment #2    | FY 2025 Revised<br>Budget | % Change | Footnote for<br>Reason for<br>Adjustment |
|--------------------------------------|----------------------------------------------|--------------------------------|--------------------------------------|-----------------------------------|---------------------------|----------|------------------------------------------|
|                                      |                                              |                                | Fund Balance<br>Adjustment to Actual | Salary, Benefits, &<br>Operations |                           |          |                                          |
| Beginning Fund Balance 07/01/2024    | 61,833,253                                   | 52,482,017                     | 56,801,783                           | 66,201,312                        | 61,833,253                |          |                                          |
| FY24 Fund Balance Adjustment         | -                                            | -                              | 9,399,529                            |                                   | 9,399,529.00              |          | #1                                       |
| Anticipated Revenues                 |                                              |                                |                                      |                                   |                           |          |                                          |
| Local Taxes                          | 92,203,138                                   | 4,319,766                      | -                                    | -                                 | 96,522,904                | 4.69%    | #2                                       |
| Other Taxes                          | 617,800                                      | -                              | -                                    | -                                 | 617,800                   | 0.00%    |                                          |
| Other Local Sources                  | 6,026,880                                    | -                              | -                                    | -                                 | 6,026,880                 | 0.00%    |                                          |
| State                                | 160,839,435                                  | -                              | -                                    | 2,689,884                         | 163,529,319               | 1.67%    | #3                                       |
| Federal                              | 2,175,000                                    | -                              | -                                    | -                                 | 2,175,000                 | 0.00%    |                                          |
| Sub-total Other Local Revenue        | \$ 261,862,253                               | \$ 4,319,766                   | \$ -                                 | \$ 2,689,884                      | \$ 268,871,903            | 2.68%    |                                          |
| Transfers from Other Funds           | -                                            |                                |                                      |                                   | -                         |          |                                          |
| Total Revenues and Transfers In      | \$ 261,862,253                               | \$ 4,319,766                   | \$ -                                 | \$ 2,689,884                      | \$ 268,871,903            | 2.68%    |                                          |
| Anticipated Expenditures:            |                                              |                                |                                      |                                   |                           |          |                                          |
| Instruction                          | 165,725,815                                  |                                |                                      | -                                 | 165,725,815               | 0.00%    |                                          |
| Student Services                     | 8,994,593                                    |                                |                                      | 1,100,000                         | 10,094,593                | 12.23%   | #4                                       |
| Improvement of Instruction           | 8,900,588                                    |                                |                                      | -                                 | 8,900,588                 | 0.00%    |                                          |
| Instructional Staff Training         | 517,165                                      |                                |                                      | -                                 | 517,165                   | 0.00%    |                                          |
| Educational Media Services           | 5,427,133                                    |                                |                                      | -                                 | 5,427,133                 | 0.00%    |                                          |
| Grant Administration                 | 36,000                                       |                                |                                      | -                                 | 36,000                    | 0.00%    |                                          |
| General Administration               | 3,229,173                                    |                                |                                      | -                                 | 3,229,173                 | 0.00%    |                                          |
| School Administration                | 20,605,346                                   |                                |                                      | -                                 | 20,605,346                | 0.00%    |                                          |
| Business Services                    | 3,195,256                                    |                                |                                      | -                                 | 3,195,256                 | 0.00%    |                                          |
| Facility M&O                         | 25,477,015                                   |                                |                                      | -                                 | 25,477,015                | 0.00%    |                                          |
| Student Transportation               | 13,884,113                                   |                                |                                      | -                                 | 13,884,113                | 0.00%    |                                          |
| Central Support Services             | 11,762,248                                   |                                |                                      | -                                 | 11,762,248                | 0.00%    |                                          |
| Other Support Services               | 1,119,410                                    |                                |                                      | -                                 | 1,119,410                 | 0.00%    |                                          |
| Enterprise Operations                | 948,648                                      |                                |                                      | -                                 | 948,648                   | 0.00%    |                                          |
| Sub-total Expenditures               | \$ 269,822,503                               | \$ -                           | \$ -                                 | \$ 1,100,000                      | \$ 270,922,503            | 0.41%    |                                          |
| Transfers to Other Funds             | 1,390,986                                    | -                              | -                                    |                                   | 1,390,986                 | 0.00%    |                                          |
| Total Expenditures and Transfers Out | \$ 271,213,489                               | \$ -                           | \$ -                                 | \$ 1,100,000                      | \$ 272,313,489            | 0.41%    |                                          |
| Net Surplus (Deficit)                | \$ (9,351,236)                               | \$ 4,319,766                   | \$ -                                 | \$ 1,589,884                      | \$ (3,441,586)            | -63.20%  |                                          |
| Ending Fund Balance 06/30/2025       | \$ 52,482,017                                | \$ 56,801,783                  | \$ 66,201,312                        | \$ 67,791,196                     | \$ 67,791,196             |          |                                          |
|                                      |                                              |                                |                                      |                                   |                           |          |                                          |

| Footnote Number |                                                                                                                                                                                  | Description of Reason Amendment is Needed |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| #1              | Update Beginning Fund Balance to Actual FY 2024 ending Funding Balance following final audited financial statements                                                              |                                           |
| #2              | Increase in anticipated tax revenue following set of CY2024 Millage Rate at 14.674 Mills                                                                                         |                                           |
| #3              | Increase in FTE counts in the area of EIP and REP (\$1,905,437) plus additional \$21,635 per school in security grant funds (\$757,225), plus \$27,220 in transportation funding |                                           |
| #4              | Salaries and Benefits transferred from Title I School Improvement Grant, funding was withdrawn after BCSD Budget Completion                                                      |                                           |