



Dr. Dan A. Sims, Superintendent

ACTION MEMORANDUM

To: Bibb County Board of Education, Dr. Dan A. Sims, Superintendent

From: Eric Bush, Chief Financial Officer

Subject: FY 2026 General Fund Budget Amendment #1

Summary

The General Fund Budget is a fluid document which requires revisions as new data is received from federal, state, and local agencies as well as from the Bibb County School District expenditure and the beginning fund balance projections.

Budget Amendment #1 presents a \$914,315 increase to the current Budgeted General Fund ending fund balance of \$47,023,847. The revised projected ending fund balance after Budget Amendment #1 is \$47,938,162.

Background

On August 14, 2025, the Board of Education approved the CY 2025 Millage rate at 14.674 mills, representing an estimated increase in net tax revenue of \$3,853,858. Budget amendment #1 increases budgeted tax revenue by \$3,853,858, from \$99,083,518 to \$102,937,376.

Expenditures related to renewal contract which were budgeted below invoice cost total \$467,543, and previously approved salary adjustments total \$222,000.

A \$2,250,000 increase in transfers is also submitted to account for expenditures in excess of funding for the IDEA and GNET programs. Federal and State funding has continued to decrease in these critical need areas as salary and benefits have risen. Funding for these two programs is not known at the time of the original budget, and this amendment accounts for the projected net difference needed to support the programs.

Recommendation

It is recommended that the Bibb County Board of Education approves Budget Amendment #1 for the FY 2026 General Fund budget with a revised projected fund balance of \$47,938,162.



BIBB COUNTY SCHOOL DISTRICT

Dr. Dan A. Sims, Superintendent

ACTION MEMORANDUM

Superintendent's Comments and Approval

Superintendent's Signature	Approved / Not Approved
Dr. Dan A. Sims	Approved