

Bibb County School District
FY 2026 General Fund Budget
Budget Amendment #1 - Explanation of Changes
October 16, 2025

	FY26 Final Amended Budget General Fund	FY 2026 Budget Amendment #1	FY 2026 Amended Budget	% Change	Footnote for Reason for Adjustment
Anticipated Revenues					
Local Taxes	99,083,518	3,853,858	102,937,376	3.89%	#1
Other Taxes	7,331,033	-	7,331,033	0.00%	
State	158,633,696	-	158,633,696	0.00%	
Federal	2,175,000	-	2,175,000	0.00%	
Sub-total Other Local Revenue	267,223,247	3,853,858	271,077,105	3.89%	
Transfers from Other Funds	-	-	-	0.00%	
Total Revenues and Transfers In	\$ 267,223,247	\$ 3,853,858	\$ 271,077,105	0.00%	
Anticipated Expenditures:					
Instruction	172,556,132	467,543	173,023,675	0.27%	#2
Student Services	10,452,734	30,000	10,482,734	0.29%	#3
Improvement of Instruction	9,626,646	150,000	9,776,646	1.56%	#4
Instructional Staff Training	901,198	-	901,198	0.00%	
Educational Media Services	5,591,163	-	5,591,163	0.00%	
Grant Administration	31,800	-	31,800	0.00%	
General Administration	4,166,141	-	4,166,141	0.00%	
School Administration	23,615,444	-	23,615,444	0.00%	
Business Services	3,669,231	22,000	3,691,231	0.60%	#5
Facility M&O	25,750,771	-	25,750,771	0.00%	
School Security & Safety	1,650,775	-	1,650,775	0.00%	
Student Transportation	11,990,729	-	11,990,729	0.00%	
Central Support Services	15,157,994	20,000	15,177,994	0.13%	#6
Other Support Services	1,253,494	-	1,253,494	0.00%	
Enterprise Operations	176,344	-	176,344	0.00%	
Sub-total Expenditures	\$ 286,590,596	\$ 689,543	\$ 287,280,139	2.85%	
Transfers to Other Funds	1,400,000	2,250,000	3,650,000	160.71%	#7
Total Expenditures and Transfers Out	287,990,596	2,939,543	290,930,139	160.71%	
Net Operating Surplus (Deficit)	\$ (20,767,349)	\$ 914,315	\$ (19,853,034)	-4.40%	
Beginning Fund Balance 07/01/2025	67,791,196	-	67,791,196	0.00%	
Net Operating Surplus (Deficit)	(20,767,349)	914,315	(19,853,034)	-4.40%	
Total Ending Fund Balance	\$ 47,023,847	\$ 914,315	\$ 47,938,162	1.94%	
Fund Balance to Expense Ratio	16.33%		16.48%		
Footnote Number	Description of Reason Amendment is Needed				
1	Increase Anticipated Tax Revenue following set of CY2025 Millage Rate at 14.674 Mills				
2	Renaissance Platform Increase				
3	Increase Position to Exec. Director Student Support				
4	Create K-5 ELA Coordinator & Increase Position to Exec. Director Elementary Services				
5	Payroll Analyst and Student Activity Accountant Upgrade				
6	SIS Manager to Coordinator				
7	Increase Transfer for GNETS and IDEA Grant Reduced Funding & Move to General Funds				