

ACTION MEMORANDUM

TO: Board of Public Education for Bibb County ("Board")
Dr. Dan A. Sims, Superintendent

FROM: Eric Bush, Chief Financial Officer

SUBJECT: FY 2026 General Fund Budget Amendment #2

Summary

The General Fund Budget should be updated whenever new information arrives from federal, state, or local agencies so that it accurately reflects both expected and confirmed changes in revenue and expenses. Budget Amendment #2 presents a \$1,243,287 increase to the current budgeted General Fund ending fund balance of \$46,869,945. The revised projected fund balance after Budget Amendment #2 is \$48,113,232.

Background

Administration must present budget amendments to the Board as new information becomes available and adjustments are required. For FY 2026 Budget Amendment #2, two key updates are included:

A. For FY 2026 Budget Amendment #2 we are presenting the following:

1. Summer Program Funding Adjustment

The District is expanding summer learning opportunities while reducing program delivery costs. Expenses decreased by **\$1,275,000** due to additional state funds received during the year that will now cover these programs.

2. State Grant Revenue and Expenditure True-Up

Revenues and expenditures originally budgeted for state grants are being updated to match actual state allocations, as shown in Exhibit 1. Total revenues for these programs are **\$736,537**, and total expenditures are **\$768,250, resulting in a net expenditure increase of \$31,713.**

ACTION MEMORANDUM

Recommendation

It is recommended that the Bibb County Board of Education approves Budget Amendment #2 for the FY 2026 General Fund budget with a revised projected fund balance of **\$48,113,232**.

Superintendent's Comments and Approval

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