

**Bibb County School District
FY 2026 General Fund Budget
Budget Amendment #2 - Explanation of Changes
February 19, 2026**

Action	Description	Expenses Function	Fund Balance	Revenue	Expenses	Net Change
	Reduced Expense of \$1,275,000 previously considered in Budget Amendment #1 - 01/19/2025					
Reduced Expenses		1000	-	-	(968,382)	(968,382)
Reduced Expenses	The previously mentioned expense reduction at the 01/19/2025 committee meeting is detailed below.	2100	-	-	(37,029)	(37,029)
Reduced Expenses	We have both expanded created an expanded opportunity for our students, as well as reduced cost associated	2210	-	-	(11,767)	(11,767)
Reduced Expenses	the Summer Opportunity Program for the current school year. In addition, we plan to utilize additional funding	2220	-	-	(32,400)	(32,400)
Reduced Expenses	the state provided to support our Summer programs, allowing for the reduction of previously planned expenses as	2400	-	-	(85,785)	(85,785)
Reduced Expenses	shown.	2600	-	-	(47,294)	(47,294)
Reduced Expenses		2700	-	-	(92,343)	(92,343)
Total Reduction of Summer School Planned Expenses			\$ -	\$ -	\$ (1,275,000)	\$ (1,275,000)

		Function	Fund Balance	Revenue	Expenses	Net Change
	Increase Budget to True up Initial Budget Allocations to Actual State Allocations:					
Increase Revenue & Expense	Program 2620 - State Preschool Grant	1000	-	24,578	20,893	3,685
Increase Revenue & Expense	Program 2810 - Rule 10 SPED	1000	-	18,003	26,820	(8,817)
Increase Revenue & Expense	Program 7050 - Math & Science Supplement	1000	-	18,003	39,376	(21,373)
Increase Revenue & Expense	Program 3542 - Vocational Construction Equipment	1000	-	186,000	186,000	-
Increase Revenue & Expense	Program 3543 - Ag Construction Equipment	1000	-	90,000	90,000	-
Increase Revenue & Expense	Program 1565 - Hygiene Grant	2100	-	15,017	15,017	-
Increase Revenue	Program 3019 - CTAE - Supervision	2100	-	255	-	255
Increase Revenue & Expense	Program 1697 - Custodial Supplement (\$1,000/Custodian provided by the state)	2600	-	159,000	159,000	-
Increase Revenue & Expense	Program 2412 - State Bus Appropriations (State Awarded 2 vs 1 Previously Budgeted)	2700	-	88,110	176,220	(88,110)
Increase Revenue	Program 3521 - Young Farmers	NA	-	82,647	-	82,647
Increase Revenue & Expense	Program 7046 - Residential Treatment Centers	Various	-	54,924	54,924	-
Total Adjustments for State Budget to Actual Variances				736,537	768,250	(31,713)

Total Changes in Budget Amendment #2 **\$ - \$ 736,537 \$ (506,750) \$ (1,306,713)**