BIBB COUNTY SCHOOL DISTRICT

Dr. Dan A. Sims, Superintendent

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 #3

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. A budget amendment is necessary at this time to account for the Georgia school district supplemental payment awarded to districts this year, the subsequent expense associated with the payment to our staff, the mid-term QBE adjustment, to account for FY26 security grant expenditures, and other minor amendments.

Background

Administration must present budget amendments to the Board as new information becomes available, and adjustments are required. For FY 2026 Budget Amendment #3, three key updates are included:

A. For FY 2026 Budget Amendment #3 we are presenting the following:

1. **Georgia Governor's one-time salary supplement**
   The District received **$4,903,107** from the state equaling $2,000 for full time employees, based on our QBE allotment. The Bibb County Board of Education voted on April 16, 2026, to award full-time staff $2,000, and part-time staff $1,000, who met certain criteria. The total cost of this payout was **$6,865,698**.

2. **State QBE Adjustment**
   Each March, school districts receive a QBE adjustment to our QBE allotment, where the state re-calculates our student counts, as well as training and experience for staff. Our mid-term adjustment totaled **$2,480,656**. Also included in this amendment is an adjustment of **($169,129)** representing the difference in the original allocation and actual allocation from the state. The net of these adjustments is **$2,311,527**.

3. **State Security Grant Funds – FY 25 Carryover Funds**
   For the past several years, the state has provided security grants for each school. In FY 2025, the District did not spend the full award, so the remaining funds were carried over and spent in FY 2026. This amendment increases revenue and expenditures by **$757,225** to reflect the carryover.

4. **State Grant Amendment**
   We are submitting changes needed to property budget for our state Rule 10 grant as well as the CTAE Industry Certification Grant to replace estimated revenues with actual awards provided by the state. The total of the Rule 10 grant was a decrease in the estimated award of **$18,003**, while the CTAE industry certification award increased by **$27,447**.

The overall changes of all items result in an increase to the budgeted ending fund balance in the amount of $330,933.

Recommendation

It is recommended that the Bibb County Board of Education approves Budget Amendment #3 for the FY 2026 General Fund budget with a revised projected fund balance of **$48,444,164**.

Superintendent's Comments and Approval

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