



BIBB COUNTY SCHOOL DISTRICT
EMPOWERED TO LEARN, LEAD, INNOVATE AND SERVE

2027 General Fund Budget Work Session No. 1

Eric Bush

Chief Financial Officer

March 12, 2026



OUR MISSION

The Bibb County School District maximizes student achievement and social-emotional well-being by building a sense of community in safe, equitable learning environments.

OUR VISION

Students are empowered to learn, lead, innovate and serve as productive and caring citizens within their chosen paths of success.



OUR GOALS

- Student Achievement
- Staff Effectiveness
- Stakeholder Engagement

OUR GUIDING PRINCIPLES

- Personalized Learning
- Collaboration
- Engagement
- Safety
- Effective Leadership



Each student will graduate *empowered* to make a well-informed decision about their next step. They will learn about themselves as they *engage* in rigorous content and gain *exposure* through personalized learning *experiences*, thereby *enlightening* them to choose their most meaningful pathway.

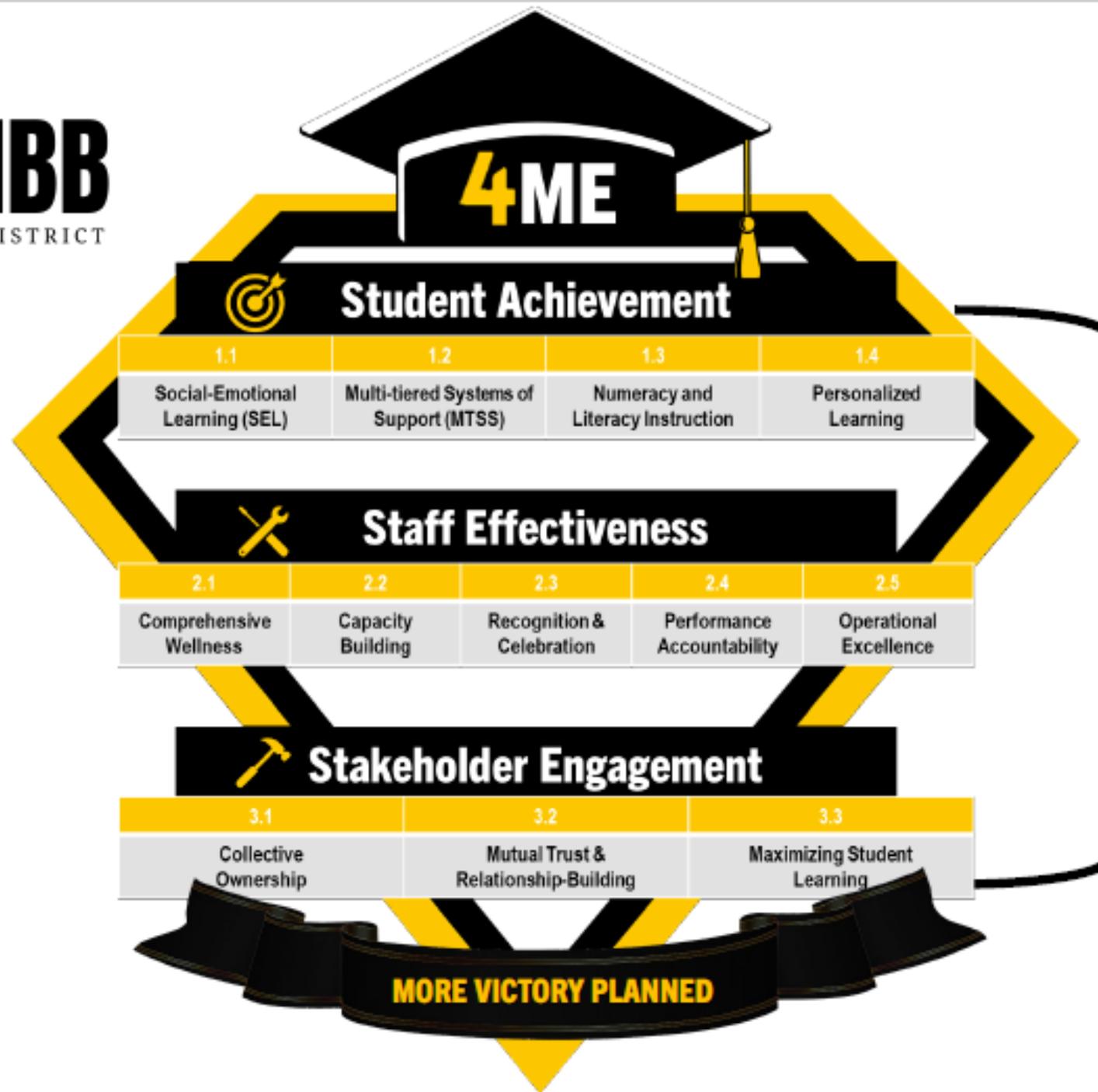
MATCHED AND ENROLLED

MOTIVATED TO ENLIST

MOLDED FOR ENTREPRENEURSHIP

MEANINGFULLY EMPLOYED

**2023-2028
STRATEGY
MAP**



**BCSD
THEORY OF
ACTION:**

If We **BUILD**
*Stakeholder
Engagement*
of students,
parents, staff
and community

+

STRENGTHEN
*Staff
Effectiveness*
to drive
teaching and
learning, we
will **MAXIMIZE**
*Student
Achievement.*

OVERVIEW

The purpose of this presentation is to provide an initial financial outlook and preliminary budget calculations for the FY2027 budget given current available information and receive feedback from the Board of Education.

ROADMAP

This presentation will cover the budget process including enrollment projections, staffing allocations, estimated salary and benefit cost, operational cost by facility/department, as well as estimated revenues. We will also discuss budget concerns and have time for questions.

TAKEAWAY

State mandates, inflationary costs, and recruitment and retention issues have shortened the timeline for decision making for responding to critical questions around increasing revenues (millage rate increases) and/or reducing expenditures (consolidations and/or staff/program reductions).

Big Picture – Preliminary Budget Priorities



Recruitment/Retention

Strengthen our workforce by offering region-aligned, competitive salary structures that position the District to retain exceptional educators and staff who drive student success.



Staffing Efficiency

Strategically utilize State-funded class size allocations to guide staffing decisions while enhancing programs and supports that drive student success.



Future Readiness

Enhance pathways and supports that equip students for postsecondary success, leveraging partnerships to broaden opportunities.



Leader/Teacher Quality

Advance leadership and teaching capacity to elevate instructional quality and effectively respond to student needs in a timely manner.

Big Picture – Preliminary Budget Priorities



- **Recruitment/Retention**
 - Sustain salary schedules in line with competing Districts.
- **Staffing Efficiency**
 - Align class sizes with State-funded allocations to ensure efficient staffing decisions that meet student needs during a period of ongoing teacher shortages.
 - Leverage the successful retention of effective staff to maintain stability and continuity in student support.
- **Future Readiness**
 - Allocate for pathways in line with industry needs, using partnerships to further the success of opportunities for our students.
 - Continue to increase the number of students enrolling and successfully completing dual enrollment courses locally and nationwide.
- **Leader/Teacher Quality**
 - Plan collaboratively for effective lesson plan creation and internalization in order to strengthen student learning experiences.
 - Continue to train and develop assistant principals and principals in line with student needs. 7



Preliminary Budget Items of Interest

- **Revenues**

- Current enrollment is 20,800. Funding for FY 2027 will be based on FTE counts from October 2025 and March 2026. FY 2027 estimated enrollment = 20,546
- Anticipated Increase in revenue for FY 2026 & FY 2027, before decline due to enrollment
- Tax Revenue will be evaluated and recommendations made to stabilize the budget.

- **Salary and Benefit Assumptions**

- All employees will move to their next step on the Salary Schedule
 - Estimated cost \$1.8 to \$2.0 million.
- No cost-of-living adjustment to salary tables.
- Health Insurance increase of \$600 per year, per employee on the plan – Est. Cost \$700,000 to the general fund
- TRS Increasing from 21.91% to 22.32% per \$ 2 million



Preliminary Budget Items of Interest

- **Teaching and Learning**

- Currently evaluating staffing allocations for the FY 2027 school year
- FY 27 will include the ELA book adoption not needed in FY 2026 = \$5+ million
- Evaluating all programs and software to ensure efficiency and effectiveness of instruction

- **Operations**

- Evaluate each departments staffing and operating budgets to ensure efficiency and effectiveness

- **Legislative Updates**

- The 2026 legislature proposed several bills to eliminate homestead property taxes and replace it with a sales tax aimed to reduce homestead taxes and provide local governments with alternative funding.
 - This would fundamentally change how school districts would be funded and we will be
 - Monitoring these proposals as they develop through the legislative session.

- **FY 2026 Budget Impacts**

- FY 2026 - \$2,000 Teacher Supplement from State – Will have a General Fund impact for unfunded positions.



Bibb County School District uses forecasted enrollment data to develop school staffing allotments based on predetermined staffing allocation formulas.



The process begins with the Director of the Research Evaluation Assessment and Accountability Department (REAA) providing these projections by school, by grade level, and by program based on mathematical formula and census data to the Chief Financial Officer and the Assistant Superintendent of Human Resources.

Student Enrollment Projections 2026 - 2027



Elementary Schools	K	1	2	3	4	5	Total K-5	Pre-K	FY 27 Total Projection	FY 26 Total Projection	FY 27 - FY26 Variance
Alexander II	76	80	82	76	72	66	452	20	472	466	6
Bernd Elementary	56	48	49	44	42	37	276	20	296	340	(44)
Bruce Elementary	60	51	68	43	49	69	340	20	360	398	(38)
Burdell-Hunt Elementary	69	78	71	68	106	92	484	20	504	432	72
Carter Elementary	74	97	91	79	74	78	493	40	533	520	13
Hartley Elementary	65	55	60	57	52	40	329	20	349	359	(10)
Heard Elementary	85	82	97	96	101	90	551	40	591	606	(15)
Heritage Elementary	83	83	59	62	73	73	433	40	473	482	(9)
Ingram-Pye	68	61	52	63	70	57	371	20	391	446	(55)
Martin Luther King Eleme	98	105	119	97	99	89	607	40	647	672	(25)
Lane Elementary	76	78	83	68	65	66	436	20	456	454	2
John R. Lewis Elementary	105	95	103	98	96	107	604	40	644	707	(63)
Porter Elementary	65	78	50	60	75	59	387	20	407	405	2
Skyview Elementary	64	49	61	60	60	69	363	40	403	431	(28)
Southfield Elementary	102	86	116	108	82	75	569	40	609	610	(1)
Springdale Elementary	82	77	67	70	83	79	458	60	518	604	(86)
Taylor Elementary	81	71	70	85	82	80	469	20	489	582	(93)
Union Elementary	73	53	55	58	59	91	389	20	409	462	(53)
Veterans Elementary	111	129	97	100	117	90	644	20	664	698	(34)
Vineville Elementary	75	64	77	77	61	64	418	40	458	480	(22)
VIP Academy	0	0	0	0	0	0	0	0	0	0	0
Williams Elementary	46	43	37	39	49	53	267	20	287	285	2
Sub-Total	1,614	1,563	1,564	1,508	1,567	1,524	9,340	620	9,960	10,439	(479)
Northwoods Academy	40	-	-	-	-	-	40	162	202	240	(38)
Total - Elementary	1,654	1,563	1,564	1,508	1,567	1,524	9,380	782	10,162	10,679	(517)

Student Enrollment Projections 2026 - 2027



					FY 27 Total	FY 26 Total	FY 27 -	
Middle Schools	6	7	8		Projection	Projection	FY26	
							Variance	
Appling Middle School	178	184	186		548	666	(118)	
Ballard-Hudson Middle School	226	202	198		626	655	(29)	
Howard Middle School	309	311	318		938	946	(8)	
Miller Magnet Middle School	219	198	218		635	631	4	
Rutland Middle School	258	264	333		855	857	(2)	
VIP Academy	5	9	17		31	75	(44)	
Weaver Middle School	289	282	243		814	884	(70)	
Total - Middle Schools	1,484	1,450	1,513	-	4,447	4,714	(267)	
					FY 27 Total	FY 26 Total	FY 27 -	
High Schools	9	10	11	12	Projection	Projection	FY26	
							Variance	
Central High School	339	268	206	213	1,026	885	141	
Howard High School	358	321	244	263	1,186	1,159	27	
Northeast Magnet High School	252	215	159	177	803	834	(31)	
Rutland High School	327	242	204	176	949	920	29	
Southwest High School	255	199	182	183	819	896	(77)	
VIP Academy	27	30	46	60	163	309	(146)	
Westside High School	325	266	204	189	984	1,032	(48)	
Total - High Schools	1,883	1,541	1,245	1,261	5,930	6,035	(105)	
					FY 27 Total	FY 26 Total	FY 27 -	
Grand Totals	K-5	6-8	9-12	Total	Pre-K	Projection	Projection	Variance
Bibb County School District	9,380	4,447	5,930	19,757	782	20,539	21,428	(889)
Price Educational Center	0	4	3	7	0	7	8	(1)
Total	9,380	4,451	5,933	19,764	782	20,546	21,436	(890)



These enrollment projections are entered into each individual school's allotment sheet which calculates the number of staff that is earned to support the students attending that school. The CFO and Asst. Supt. of HR review calculations for reasonableness.

Principals and Directors of Educational Programs review their allotment sheets and send any concerns to the Asst. Supt. of HR for input. If determined that changes are warranted, they are made. Senior Cabinet approves any changes to the allocation formulas.

School Allocation Formulas – FY27



Category	Elementary	Middle	High
Principal	1 per school	1 per school	1 per school
Assistant Principal	1-825 = 1; ≥ 826 = 2	1-825 = 1; ≥ 826 = 2	2 per school
Counselor	1-675 = 1; 675 - 900 = 1.5; >900=2	Minimum of 2 If 1200 or greater = 3	Minimum of 2 If 1200 or greater = 3
Media Specialist	1 per school	1 per school	1 per school
Media Clerk	School enrollment 0 - 899 = 0.5 ≥ 900 = 1	1 per school	.5 per school
Secretary	1 per school	1 per school	1 per school
Clerk	School enrollment ≥ 400 = 1 ≥ 800 = 2	School enrollment ≥ 400 = 1 ≥ 800 = 2	School enrollment ≤ 999 = 1 ≥ 1,000 = 2
Attendance Clerk	0 per school	0 per school	1 per school
Registrar	1 per school	1 per school	1 per school
Bookkeeper	0 per school	1 per school	1 per school

School Allocation Formulas – FY26



Category	Elementary	Middle	High
In-School Suspension	1 Paraprofessional Per School	1 Certified Teacher Per School	1 Certified Teacher Per School
Classroom Teacher - Kindergarten	1 per 20 FTE with a max system-level average of 22		
Paraprofessional - Kindergarten	1 per kindergarten teacher		
Classroom Teacher	Grades 1-3: 1 per 21-FTE with a max system-level average of 22; Grades 4-5: 1 per 28 with a max system-level average of 28	1 per 28 FTE with a max system-level average of 30	1 per 32 FTE with a max system-level average of 32
Gifted Teacher	1 per 19 FTE with a max of 29	1 per 23 FTE with a max of 30	1 per 22 FTE with a max of 30
Early Intervention Program Teacher	1 per 14 FTE per segment of 5 segments		

School Allocation Formulas – FY26



Category	Elementary	Middle	High
Remedial Education Program (REP)		1 per 18 FTE per segment of 6 segments	1 per 18 FTE per segment of 6 segments
Teacher, Connections		1 per 75 students (class size of max of 25 * 6 classes)	
Teacher, Electives			Each student has 3 elective segments; Teacher teaches 6 segments of max of 28 students
Additional Teachers for IB Program			2 for IB Program (56 students taking IB classes)
Teacher Specialist - Art, Music, PE, FL	2 per 345 FTE; 1 per 172.5 FTE; .5 per 86.25 FTE	2 per 345 FTE	
CTAE Teacher		Included in Connections	Included in Electives
CTAE Supervisor			2 FTE positions / eligible high schools

School Allocation Formulas – FY26



Category	Elementary	Middle	High
ROTC Instructor		Included in Connections	Included in Electives
Special Education Teacher	Allocated in accordance with State Maximum Class Sizes	Allocated in accordance with State Maximum Class Sizes	Allocated in accordance with State Maximum Class Sizes
Special Education Paraprofessional	As needed to meet program or class size requirements	As needed to meet program or class size requirements	As needed to meet program or class size requirements
ESOL Teacher	1 per 28	1 per 28	1 per 28
Head Custodian	1 per school, position is included in square footage calculation for custodian	1 per school, position is included in square footage calculation for custodian	1 per school, position is NOT included in square footage calculation for custodian
Custodian	1 per 25,000 square feet of building space.	1 per 25,000 square feet of building space.	1 per 25,000 square feet of building space.

Staff Allocations – District Totals – FY 2027



Position	GENERAL FUND				
	Revised Staff Alloc FY26	Allocation Formula Basis	Projected FTE FY27	Revised Staff Alloc FY 27	Variance FY 26 - FY 25
Teacher, Pre-K	40.00	20	782.00	40.00	-
Teacher, Kg	77.00	20	1,654.00	83.00	6.00
Teacher, Gr 1	78.00	21	1,563.00	79.00	1.00
Teacher, Gr 2	81.00	21	1,564.00	79.00	(2.00)
Teacher, Gr 3	80.00	21	1,508.00	78.00	(2.00)
Teacher, Gr 4	71.00	28	1,567.00	65.00	(6.00)
Teacher, Gr 5	72.00	28	1,524.00	62.00	(10.00)
Teacher, Gr 6	55.00	30	1,479.00	54.00	(1.00)
Teacher, Gr 7	58.00	30	1,441.00	53.00	(5.00)
Teacher, Gr 8	56.00	30	1,496.00	56.00	-
K-5 Speciality Teacher-VIP	1.00		-	1.00	-
6-8 Specialty Teacher-VIP	14.00		31.00	14.00	-
9-12 Specialty Teacher	13.00		163.00	13.00	-
Alternative Teacher Specialty	1.00			1.00	-
SPED Specialty	6.00			6.00	-
CTAE Specialty	2.00			2.00	-
Teacher, Core Gr. 9-12	134.00	32	5,767.00	116.00	(18.00)
Teacher, AMPEFL (1) - ELEM	55.00			55.00	-
Teacher, EIP Kg	11.75	25	835.00	14.00	2.25
Teacher, EIP 1-3	30.25	25	2,342.00	33.00	2.75
Teacher, EIP 4-5	22.00		1,549.00	23.00	1.00

Staff Allocations – District Totals



Position	Revised Staff Alloc FY26	Allocation Formula Basis	Projected FTE FY27	Revised Staff Alloc FY 27	Variance FY 26 - FY 25
Teacher, ELL (ESOL) Elem	13.92			13.92	-
Teacher, ELL (ESOL) MS	7.50			5.50	(2.00)
Teacher, ELL (ESOL) HS	7.00			6.50	(0.50)
REP, MS	14.50			15.50	1.00
REP, HS	13.50			15.00	1.50
Teacher, ISS	12.00			12.00	-
IB Coordinator	0.85			0.85	-
Freshman Academy	6.00			6.00	-
Teacher, Gifted Elem	13.50			13.50	-
Teacher, Gifted MS	7.50			9.00	1.50
Teacher, Gifted HS	9.00			10.50	1.50
Teacher, Gifted Spec	-			-	-
Teacher, Magnet/IB	13.00			13.00	-
Teacher, Connections MS	55.00			60.00	5.00
Teacher, Electives HS	102.00			102.00	-
Teacher, Other	2.60			2.60	-
Teacher, SpEd I-V - ES	167.77			151.77	(16.00)
Teacher, SpEd I-V - MS	53.00			49.00	(4.00)
Teacher, SpEd I-V - HS	87.00			87.00	-
TOTALS K-12	1,543.64		19,757.00	1,500.64	(43.00)

Staff Allocations – District Totals



Position	Revised Staff Alloc FY26	Allocation Formula Basis	Projected FTE FY27	Revised Staff Alloc FY 27	Variance FY 26 - FY 25
Principal	36.00			36.00	-
Asst Principal	47.00			47.00	-
Counselor	48.00			48.00	-
Media Specialist	33.00			33.00	-
Secretary II	35.00			36.00	1.00
Clerk I	40.00			40.00	-
Attendance Clerk	6.00			6.00	-
Bookkeeper	12.00			12.00	-
Media Clerk	22.50			22.50	-
Registrar	36.00			36.00	-
Parent Coordinator	1.00			1.00	-
CTAE Supervisor HS	2.00			2.00	-
CTAE Secretary HS	2.00			2.00	-
Parapro, Pre K	40.00			40.00	-
Parapro, Kg	77.00			83.00	6.00
Parapro, ISS	21.00			21.00	-
Parapro, Sp Ed (Gen Fund)	44.00			121.00	77.00
Parapro, Sp Ed (IDEA)	114.00			43.00	(71.00)
Aide, SpEd	-			-	-
Hall Monitor	-			-	-
Crossing Guard	-			-	-
Custodian	118.00			118.00	-
Custodian, Head	34.00			34.00	-
Non-Instr Aide for Teacher	1.00			1.00	-
TOTALS	769.50		-	782.50	13.00
Grand Totals	2,313.14		19,757.00	2,283.14	(30.00)



The CFO and Budget Manager meets with each department head and their Senior Cabinet supervisor to discuss budget guidelines for operational requests and additional position requests.

Spreadsheets are distributed to each department head with their current year's budget and expenditure history with a place for requests for the next year. Once these are received back, the Budget Manager compiles all the data with cost and gives it to the CFO, and we hold meetings with all parties to discuss their budget submissions.

The CFO presents all requests for additional staffing to Senior Cabinet for decision making.

Operational Expense Summary



General Fund	Revised Budget FY26	Preliminary Budget FY27	Variance Preliminary FY26 - FY27
Instruction	\$ 9,944,733	\$ 15,795,006	\$ 5,850,273
Student Services	2,378,921	2,732,243	\$ 353,322
Improvement of Instruction	2,451,131	2,624,822	\$ 173,691
Instructional Staff Training	873,710	734,071	\$ (139,639)
Educational Media Services	327,903	411,730	\$ 83,827
Grant Administration	31,800	22,800	\$ (9,000)
General Administration	2,150,555	2,066,470	\$ (84,085)
School Administration	342,592	\$ 334,395	\$ (8,197)
Business Services	359,556	324,150	\$ (35,406)
Facility Maintenance & Operations	10,683,316	11,674,552	991,236
Safety and Security	1,650,775	-	(1,650,775)
Student Transportation	3,553,697	3,435,061	\$ (118,636)
Central Support Services	7,739,356	4,796,175	\$ (2,943,181)
Other Support Services	713,450	619,350	\$ (94,100)
Enterprise Operations	145,344	129,980	\$ (15,364)
Total Expenditures	43,346,839	45,700,805	2,353,966
Transfers to Other Funds	\$ 3,100,000	\$ 1,400,000	\$ (1,700,000)
Total Transfers and Expenditures	46,446,839.0	\$ 47,100,805	653,966



BENEFITS



CFO costs out the salaries and benefits for all staff at the school level and the district level with any approved new staff added.

The Budget Manager compiles operational cost requests received from Department Heads. These are added to the salary and benefit costs to determine the total estimated expenditure budget.

Unfunded Mandated Cost Increase (State Health)



General Fund	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total Variance 2022-2026
Certified Health - Locally Funded 20	\$ 215,460	287,850	360,240	401,280	429,780	464,400	248,940
Classified Health - 915 Avg. Participants	\$ 10,432,800	10,432,800	11,812,800	15,318,000	20,810,400	21,246,300	10,813,500
Total Health Insurance Increases	\$ 10,648,260	\$ 10,720,650	\$ 12,173,040	\$ 15,719,280	\$ 21,240,180	\$ 21,710,700	\$ 11,062,440
\$ Increase		\$ 72,390	\$ 1,452,390	\$ 3,546,240	\$ 5,520,900	\$ 470,520	
% Increase		0.7%	13.5%	29.1%	35.1%	2.2%	103.89%
SHBP Employer Rate - Certified	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
July-December	\$ 5,670	\$ 5,670	\$ 9,480	\$ 10,560	\$ 11,310	\$ 11,610	
January-June	\$ 5,670	\$ 9,480	\$ 9,480	\$ 10,560	\$ 11,310	\$ 11,610	
Annual Rate	\$ 11,340	\$ 15,150	\$ 18,960	\$ 21,120	\$ 22,620	\$ 23,220	
% Increase		33.60%	25.15%	11.39%	7.10%	2.65%	
SHBP Employer Rate - Classified							
July-December	\$ 5,670	\$ 5,670	\$ 5,670	\$ 7,170	\$ 11,310	\$ 11,610	
January-June	\$ 5,670	\$ 5,670	\$ 7,170	\$ 9,480	\$ 11,310	\$ 11,610	
Annual Rate	\$ 11,340	\$ 11,340	\$ 12,840	\$ 16,650	\$ 22,620	\$ 23,220	
% Increase		0.00%	13.23%	29.67%	35.86%	2.65%	

Benefit Changes for FY 27



Description	FY 2026	FY 2027	Variance	% Increase
Social Security (Salary Max for January - December)	\$ 184,905	\$ 184,905	\$ -	0.00%
Social Security Rate	6.20%	6.20%	\$ -	0.00%
Medicare	1.45%	1.45%	\$ -	0.00%
Teacher Retirement	21.91%	22.32%	\$ 0	1.97%
State Health Insurance/Certified	\$ 22,620	\$ 23,220	\$ 600	2.84%
Unemployment Compensation (% of annual salary)	0.07%	0.07%	\$ -	0.00%
Worker's Compensation (% of annual salary)	0.70%	0.70%	\$ -	0.00%
Life Insurance	Max of 28.80	Max of 28.80		0.00%
<small>(Annual salary, up to \$50,000, in multiples of \$1,000, multiplied by \$.048 per thousand, multiplied by 12 months, equals the annual rate)</small>				
<small>Ex: John Doe makes \$24,500. His life insurance would be 25 x \$.048 x 12 mo. = \$14.40 annually</small>				

Salary and Benefit Summary



General Fund	Revised Budget FY26	Preliminary Budget FY27	Variance Preliminary FY26 - FY27
Salaries	\$ 159,707,771	\$ 165,773,973	\$ 6,066,202
<u>Benefits</u>			
State Health	44,787,600	47,460,000	\$ 2,672,400
Teacher Retirement	31,324,520	32,600,000	\$ 1,275,480
Taxes	11,978,083	12,394,832	\$ 416,749
Other	1,650,000	1,736,213	\$ 86,213
Total Benefits	89,740,203	94,191,045	\$ 4,450,842
Total Salary & Benefit	249,447,973.83	\$ 259,965,018	10,517,044

Budgeting Process - 5. Revenues are estimated



Preliminary revenues are projected prior to receiving preliminary revenue information from GaDOE or the Tax Commissioner's Office. These revenues are compared to projected expenditures to determine the net surplus or deficit for the year. Adjustments are made as more information is received.

Fund balance may be used to balance a budget, or expenditures must be cut if fund balance is not available to cover the entire deficit.



Projected Revenues for FY27 – Prior to QBE Allotment Sheets or Tax Digest

State Revenue	FY 2024 Final Allotment	FY 2025 Final Allotment	FY 2026 Initial Allotment	FY 2027 Initial (Projected)
FTE	20,685	20,784	20,767	20,650
QBE Earnings	\$ 144,738,737	\$ 157,747,650	\$ 161,755,180	\$ 170,730,000
Local Fair Share	(22,652,281)	(22,378,496)	(24,285,503)	(25,632,000)
Net State Funds	\$ 122,086,456	\$ 135,369,154	\$ 137,469,677	\$ 145,098,000
Equalization	11,751,583	23,192,060	14,091,473	14,091,473
Nursing	500,785	517,266	522,651	522,651
Transportation	2,223,400	3,155,219	3,188,840	3,188,840
Other Grants	-	-	1,829,950	-
Total State QBE Funds to be Received	\$ 136,562,224	\$ 162,233,699	\$ 157,102,591	\$ 162,900,964
Other State Grants	\$ 8,086,078	\$ 5,183,832	\$ 5,285,460	\$ 2,955,104
Total State Revenue	\$ 144,648,302	\$ 167,417,531	\$ 162,388,051	\$ 165,856,068
Total FTE	20,685	20,784	20,767	20,650
State Revenue Per FTE	\$ 6,602	\$ 7,806	\$ 7,565	\$ 7,889



Projected Revenues for FY27 – Prior to QBE Allotment Sheets or Tax Digest

Local Revenue	2024 Actuals	2025 Actuals	2026 Budgeted	2027 Projected
Property Taxes	\$ 79,346,070	\$ 84,513,711	\$ 89,232,377	\$ 89,232,377
Other Taxes	12,972,563	13,323,386	15,195,658	15,195,658
Sub-Total Local Revenue	\$ 92,318,633	\$ 97,837,097	\$ 104,428,035	\$ 104,428,035
Other Local Revenue (Trans/Facility Use/Surplus)				
Indirect Cost Recovery	\$ 5,859,327	\$ 3,715,801	\$ 3,245,153	\$ 3,000,000
Investment Income	3,088,642	2,793,287	2,650,000	1,750,000
Tuition from Individuals	61,521	5,750	117,295	35,000
Miscellaneous	825,643	748,756	52,717	469,598
Transportation Revenue	258,942	273,019	280,000	280,000
Facility use fee	28,672	29,251	33,000	33,000
Personnel Reimbursement/Fees	3,458	-	-	-
Sale of Fixed Assets	114,471	89,784	180,000	100,000
Sub-Total Other Local Revenue	10,240,677	7,655,648	6,558,165	5,667,598
Total Local Revenue	\$ 102,559,309	\$ 105,492,745	\$ 110,986,200	\$ 110,095,633
Total General Fund Revenue	247,207,611	272,910,276	274,361,383	275,951,701



Projected Revenues for FY27 – Prior to QBE Allotment Sheets or Tax Digest

Total State & Local Revenue	2024 Actuals	2025 Actuals	2026 Budgeted	2027 Projected
Total Projected State Revenue	\$ 144,648,302	\$ 167,417,531	\$ 163,375,183	\$ 165,856,068
Total Projected Local Revenue	102,559,309	105,492,745	110,986,200	110,095,633
Total Projected General Fund Revenue	\$ 247,207,611	\$ 272,910,276	\$ 274,361,383	\$ 275,951,701
Total FTE	20,685	20,784	20,767	20,650
State Revenue Per FTE	\$ 6,993	\$ 8,055	\$ 7,867	\$ 8,032
Local Revenue Per FTE	4,958	5,076	5,344	5,332
	\$ 11,951	\$ 13,131	\$ 13,211	\$ 13,363

Equalization Trends



Fiscal Year	Equalization Funding	Change	% Change		Fiscal Year	Equalization Funding	Change	% Change
2003	1,511,912.00				2016	1,731,235.00		
2004	1,167,402.00	(344,510.00)	-23%		2017	1,695,974.00	(35,261.00)	-2%
2005	1,596,917.00	429,515.00	37%		2018	7,881,481.00	6,185,507.00	365%
2006	1,928,994.00	332,077.00	21%		2019	8,403,645.00	522,164.00	7%
2007	968,598.00	(960,396.00)	-50%		2020	11,971,919.00	3,568,274.00	42%
2008	2,636,424.00	1,667,826.00	172%		2021	10,477,797.00	(1,494,122.00)	-12%
2009	2,741,896.00	105,472.00	4%		2022	7,549,928.00	(2,927,869.00)	-28%
2010	6,679,391.00	3,937,495.00	144%		2023	4,429,515.00	(3,120,413.00)	-41%
2011	4,678,040.00	(2,001,351.00)	-30%		2024	11,751,583.00	7,322,068.00	165%
2012	6,330,399.00	1,652,359.00	35%		2025	23,192,215.00	11,440,632.00	97%
2013	4,307,244.00	(2,023,155.00)	-32%		2026	14,075,902.00	(9,116,313.00)	-39%
2014	1,415,938.00	(2,891,306.00)	-67%					
2015	2,975,284.00	1,559,346.00	110%					

*2027 Amounts are unavailable as of 03/11/2026

FY26 - General Fund Preliminary Budget



General Fund	Revised Budget FY26	Preliminary Budget FY27	Variance Preliminary FY26 - FY27
Beginning Fund Balance	\$ 69,506,359	\$ 48,113,232	\$ (21,393,127)
Revenues and Transfers In	274,361,383	275,951,701	1,590,318
Total Salary and Benefits	249,447,974	259,965,018	9,167,044
Total Operations and Transfers Out Expenditures	46,306,536	47,100,805	794,269
Total Expenditures	295,754,510	307,065,823	9,961,313
Net Surplus (Deficit)	(21,393,127)	(31,114,122)	(9,720,995)
Ending Fund Balance	\$ 48,113,232	\$ 16,999,110	\$ (31,114,122)
Fund Balance/Expenditure Ratio	16.3%	5.5%	

Budgeting Process 6. Board Work Sessions are held for information and feedback.



Board Budget work sessions are held to share information with the Bibb Board of Education and to receive their input for budget decisions.

Each consecutive work session shares more information about the budget as new data is received from GaDOE and the Tax Commissioner's Office on revenues and as decisions are made about staffing and operational expenditures.



Concerns and Considerations



- The Georgia Promise Act will have a long-term impact on the district as well. Approximately 600 students in Bibb accepted this scholarship. With state funding of approximately \$4,000/student, this will have an impact of approximately \$2,400,000 to \$3,000,000 and may continue to rise as the program is expanded.
- Inflationary cost in all areas continue to put pressure on district expenditures. These affect fixed cost and variable cost, including utilities, district insurance coverage, textbook and software, repair and maintenance, and supplies and equipment.
- We continue to operate small schools with increasing costs and the inability to hire and maintain enough quality staff for all schools? Will the community understand the need to right size the number of facilities we operate to maximize our limited resources to provide the best for our students and staff?

Concerns and Considerations



- Our District has a history of rolling back the millage rate unlike many other Districts. This prevents us from receiving increased tax revenue to increase salaries accordingly. Is the Board and community prepared to consider raising the millage rate or at a minimum not rolling back the millage rate as an option to provide funds for teacher and staff salary increases to assist with recruitment and retention of high-quality effective staff? (If not, right sizing facilities and/or staffing reductions must be considered.)
- Other measures to reduce cost will be considered including:
 - Further operational cost reductions
 - Freezing longevity step increases and cost of living increases in the future
 - Reducing and re-evaluating number of days staff are on contract
 - Reduction in programs offered in the district
 - Staff Furloughs
 - School Consolidation



Bibb County Millage Rate and History of Taxes Levied

Tax Year (Calendar Year)	Millage Rate	Millage Rate Variance	Value of 1 Mill	Property Taxes Levied	Variance of Property Taxes Levied	% Difference of Taxes Levied	Student FTE	Revenue Per FTE
2013	17.945	0.00	4,166,238	74,763,149	-		23,682	\$ 3,157
2014	17.945	0.00	4,076,108	73,145,753	(1,617,396)	-2.16%	23,350	\$ 3,133
2015	17.945	0.00	3,972,431	71,285,274	(1,860,479)	-2.54%	22,683	\$ 3,143
2016	19.945	2.00	3,970,420	79,190,029	7,904,755	11.09%	21,821	\$ 3,629
2017	19.814	-0.13	4,013,237	79,515,154	325,125	0.41%	21,769	\$ 3,653
2018	19.314	-0.50	4,047,006	78,160,732	(1,354,422)	-1.70%	21,696	\$ 3,603
2019	18.814	-0.50	4,126,725	77,640,203	(520,529)	-0.67%	21,258	\$ 3,652
2020	18.493	-0.32	4,255,472	78,696,436	1,056,233	1.36%	20,898	\$ 3,766
2021	18.099	-0.39	4,369,531	79,084,149	387,713	0.49%	20,548	\$ 3,849
2022	16.720	-1.38	4,853,647	81,152,971	2,068,822	2.62%	20,287	\$ 4,000
2023	14.674	-2.05	5,600,754	82,185,464	1,032,493	1.27%	20,489	\$ 4,011
2024	14.674	0.00	5,908,847	86,706,421	4,520,957	5.50%	20,462	\$ 4,237
2025	14.674	0.00	6,183,710	90,739,761	4,033,340	4.65%	20,545	\$ 4,417
Total Change (2013-2025)		-3.27			15,976,612	20.32%	(3,137)	\$ 1,260



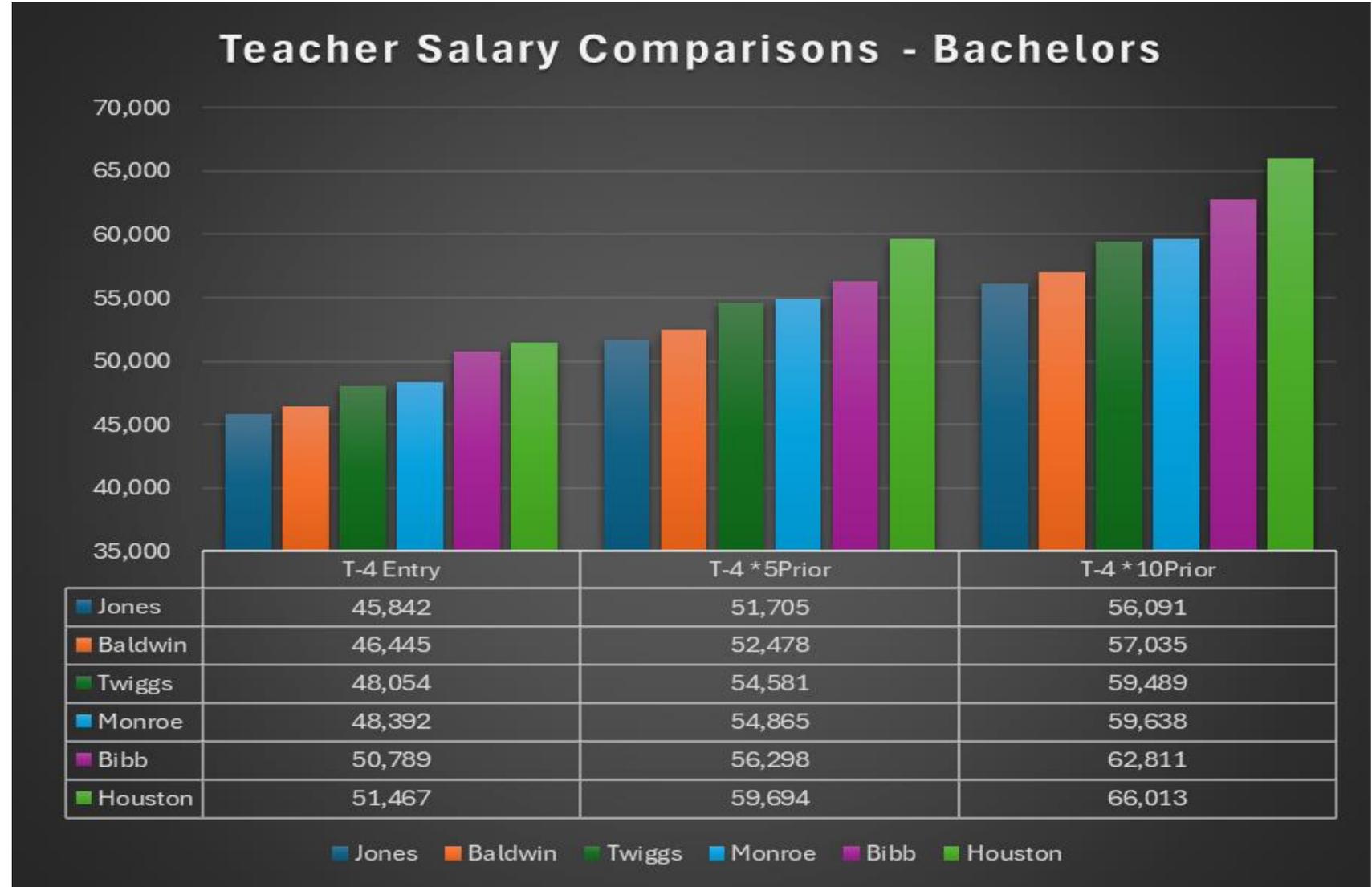
Bibb County Millage Rate and History of Taxes Levied

	FTEs per QBE 2020	FTEs per QBE 2021	Enrollment Growth/ (Decline)	2019 Digest	2025 Digest	% Increase in Net Digest Value	2019 Tax Levied	2025 Tax Levied	Increases in Annual Property Tax Revenue 2019	% Increase in Revenue 2019 to 2025	% Increase in Net Digest Value	Variance in Digest Increase VS. Taxes Levied	Property Tax Levied Per Student
Monroe	3,861.00	3,966.00	14.61%	1,407,266,360	1,743,055,457	23.86%	\$ 22,050,457	\$ 28,186,950	\$ 6,136,493	27.83%	23.86%	3.97%	\$ 6,192.21
Newton	19,256.00	19,093.00	-3.95%	2,826,853,995	6,136,134,591	117.07%	\$ 55,937,787	\$ 96,644,120	\$ 40,706,333	72.77%	117.07%	-44.30%	\$ 5,258.11
Fayette	20,321.00	20,493.00	-2.18%	5,426,711,312	7,546,442,547	39.06%	\$ 104,464,193	\$ 147,910,274	\$ 43,446,081	41.59%	39.06%	2.53%	\$ 7,459.67
Bibb	21,353.00	21,031.00	-3.13%	4,255,471,609	6,183,709,774	45.31%	\$ 77,640,203	\$ 90,739,757	\$ 13,099,554	16.87%	45.31%	-28.44%	\$ 4,369.42
Douglas	26,825.00	26,895.00	-2.69%	4,345,260,190	7,785,334,204	79.17%	\$ 85,384,363	\$ 146,753,550	\$ 61,369,187	71.87%	79.17%	-7.29%	\$ 5,680.64
Richmond	29,872.00	29,572.00	-5.29%	4,868,000,000	7,531,096,521	51.59%	\$ 91,882,000	\$ 141,132,749	\$ 49,625,909	54.23%	54.71%	-0.47%	\$ 5,035.78
Houston	29,031.00	29,513.00	3.50%	4,020,323,724	7,155,886,960	77.99%	\$ 53,458,245	\$ 83,859,839	\$ 30,401,594	56.87%	77.99%	-21.12%	\$ 2,782.62
Paulding	29,941.00	30,549.00	7.12%	4,471,263,528	8,759,361,748	95.90%	\$ 83,836,191	\$ 154,821,719	\$ 70,985,528	84.67%	95.90%	-11.23%	\$ 4,907.81
Chatham	36,135.00	36,034.00	-0.98%	14,144,354,701	23,990,502,259	69.61%	\$ 267,059,561	\$ 415,779,395	\$ 148,719,834	55.69%	69.61%	-13.92%	\$ 11,924.73
Cherokee	42,881.00	43,257.00	-0.45%	9,191,487,423	17,113,159,649	86.18%	\$ 169,582,943	\$ 281,511,476	\$ 111,928,533	66.00%	86.18%	-20.18%	\$ 6,541.15
Henry	42,765.00	43,140.00	1.47%	7,417,861,972	14,243,684,025	92.02%	\$ 148,357,239	\$ 282,024,944	\$ 133,667,705	90.10%	92.02%	-1.92%	\$ 6,545.02

Teacher Salary Comparison – Level T-4 – Bachelors Degree



Middle Georgia Districts
FY26

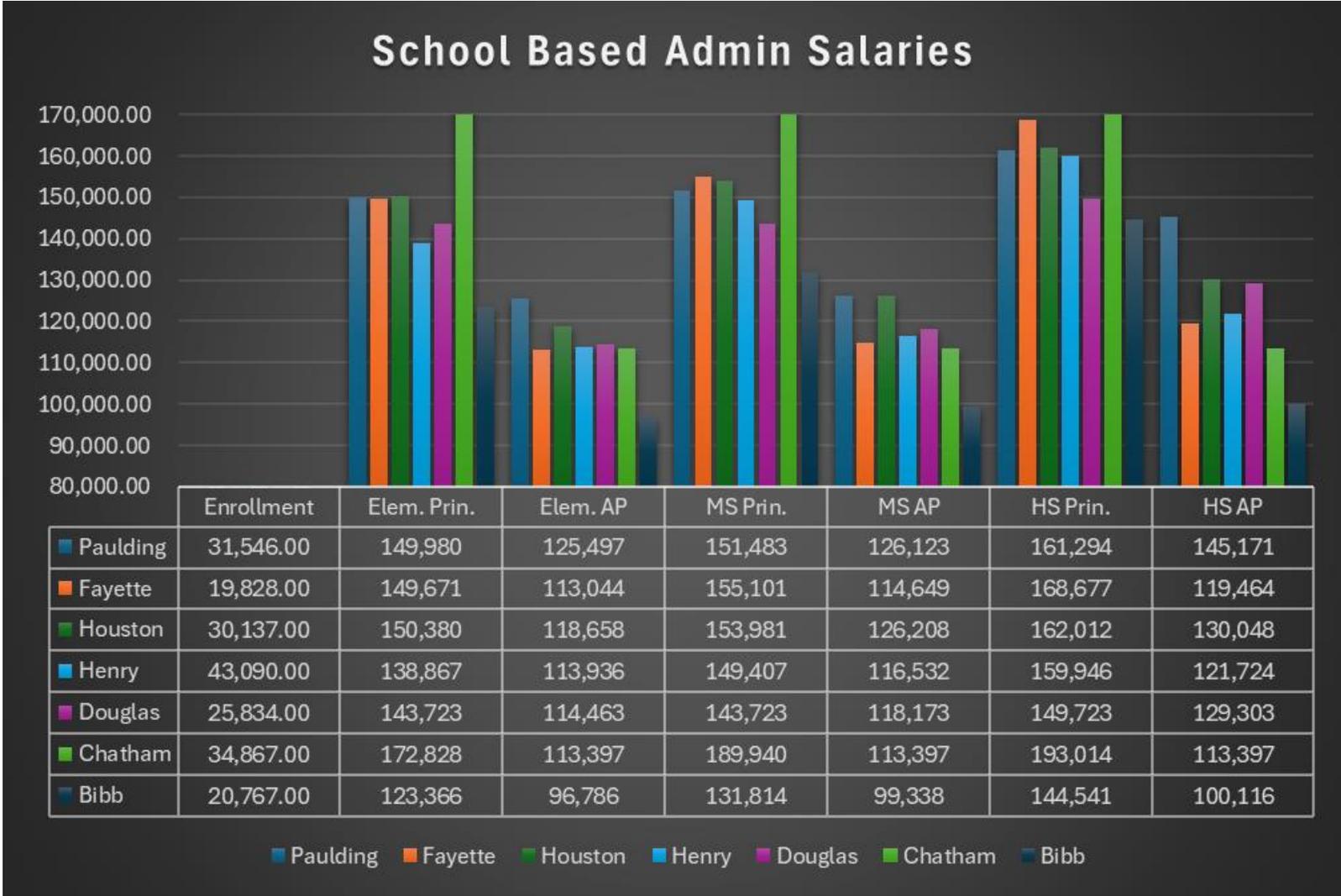


School Based Admin Salaries – Districts between 20,000 – 50,000 Students



Districts
 Between 20-
 50,000
 Students

 FY26





A tentative budget is adopted in May. Two public hearings are then held in June for public input into the budget.



The Board may request final revisions prior to June adoption.

Following the public hearings, the Board must adopt a final budget by June 30th or adopt a spending resolution until a budget has been adopted.

Tax millage rates are determined, and public hearing meetings are held if required by law.



Next Steps – Budget and Millage Rate

 Board Approved Meeting Dates	 Newly Embedded Meeting Dates
 Tuesday, February 10, 2026, 4 p.m. - 6 p.m. Budget Work Session	Set Budget Priorities and Expectations
 Wednesday, March 4, 2026, 4 - 6 p.m. Called Board Meeting	HPM Overview & Update
 Thursday, March 12, 2026, 5 p.m. Called Board Meeting	Budget Work Session #1
 Friday, March 27, 2026, 8:30 a.m. - 4:30 p.m. Board Retreat	Budget Presentation
 Tuesday, April 7, 2026, 4 p.m. - 6 p.m. Budget Work Session	Board/Fiscal/Support Services Committee
 Thursday, April 9, 2026 - 5 p.m. Called Board Meeting	Budget Work Session #2
 Thursday, April 23, 2026 - 4 p.m. - 6 p.m. Budget Work Session	Board/Fiscal/Support Services Committee
 Monday, May 4, 2026, 5 p.m. Called Board Meeting	Budget Work Session #3
 Thursday, May 14, 2026 Regular Board Meeting (NOTE: 2 nd Thursday instead of 3 rd Thursday Graduations are 3 rd Thursday)	Tentative Adoption by Board





BUILT 4 BIBB

BIBB COUNTY SCHOOL DISTRICT

