



Superintendent's Recommended FY 2026 All Funds Budget

Tentative Adoption

Eric Bush
Chief Financial Officer
May 23, 2025



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.

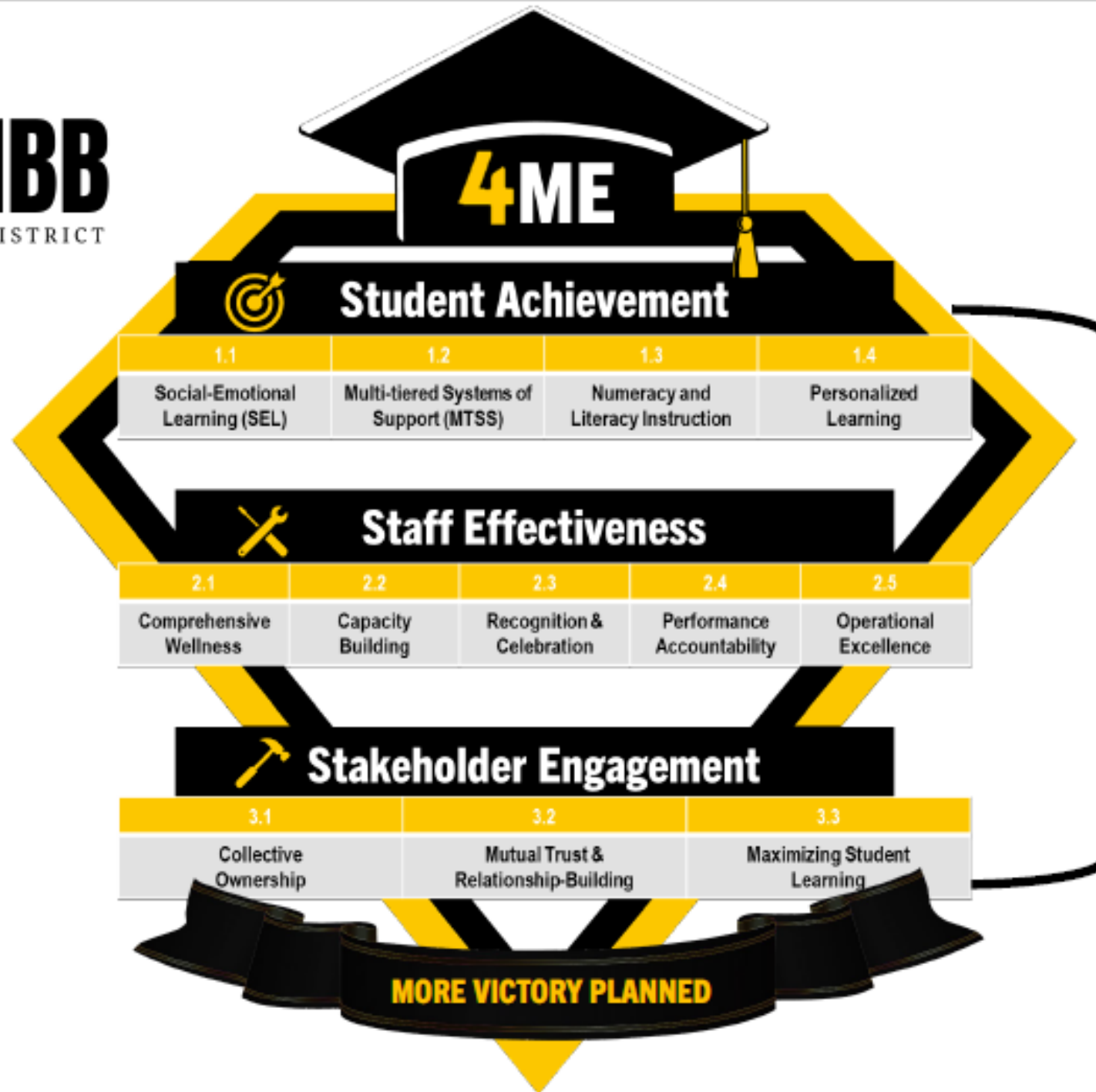
MATCHED AND
ENROLLED

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 called Board Meeting is to present the Superintendent's FY 2026 Recommended Budget for All Funds to the Board for tentative adoption.

ROADMAP

This meeting will provide an overview of the proposed FY 2026 budget, changes made since last presented, followed by a recommendation.

TAKEAWAYS

The Board of Education is being presented with a request to approve the tentative adoption of the Superintendent's Recommended FY 2026 Budget. Two public hearings are set to be held prior to the final adoption of the FY 2026 Budget scheduled for June 18, 2025.

Superintendent's Budget Priorities for FY 26



- **Recruitment/Retention**

- Continue to offer competitive salaries and refine salary schedules
 - Provide a 3% Certified Increase and implement the recent School Leadership and Classified employee Salary Schedule. Ensure that our salaries for both Certified and Classified personnel are competitive and allow for greater retention.

- **Literacy**

- Engage programming for sustained impact on student literacy outcomes, human and otherwise
 - Continue professional learning and programming for sustained impact on literacy and numeracy outcomes, teacher development and improvement, and leader growth and development.
 - Sustain efforts to increase student literacy and teacher efficacy resulting in improved Lexile scores and the ability of all BCSD students to read on or above grade level.
 - Continue providing access to literacy and numeracy tools (Amira, Wonders, and LETRs) designed to increase and enhance learning outcomes matched with state expectations around the Science of Reading.
 - Create a K-5 English Language Arts Coordinator position with the goal of increasing support for elementary teachers and leaders to accelerate student literacy improvement.

Superintendent's Budget Priorities for FY 26



- **Attendance**

- Deepen efforts to improve attendance with an emphasis on chronically absent families
 - Hire a truancy specialist to focus on community efforts and support for improving attendance. Also, use this role to strengthen truancy efforts districtwide in collaboration with county authorities.

- **Leader/Teacher Quality**

- Improve staff effectiveness through coaching and feedback provided to classrooms and building-level leadership.

FY 2026 Superintendent's Recommended Budget Options



FY26 - General Fund Preliminary Budget



General Fund	Amended Budget FY 25	Preliminary Budget FY 26 No Increase	Preliminary Budget FY 26 (3% Certified + Salary Study Implemented) & Decrease Vacant Positions	Preliminary Budget FY 26 (3% Certified + Salary Study Implemented) & Decrease Vacant Positions	Preliminary Budget FY 26 (3% Certified + Salary Study Implemented) & Decrease Vacant Positions	Preliminary Budget FY 26 (3% Certified + Salary Study Implemented) & Decrease Vacant Positions
				Change in Revenue (\$99,225)	Change in Revenue (\$99,225)	Change in Revenue (\$99,225)
	As Presented WS#1		As Presented 5/15/2025	With Reductions of (\$973,520)	Option A Minus Position Reclasses (\$164,770) = Total (\$1,138,290)	Option B Minus Request for ELA Coordinator & Truancy Specialist (\$152,034) = Total (\$1,290,324)
				Option A	Option B	Option C
Beginning Fund Balance	\$ 71,232,782	\$ 67,791,196	\$ 67,791,196	\$ 67,791,196	\$ 67,791,196	\$ 67,791,196
Revenues and Transfers In	268,871,903	267,322,472	267,322,472	267,223,247	267,223,247	267,223,247
Salary and Benefits	230,665,028	239,807,788	244,972,907	244,198,612	244,033,842	243,881,808
Operations	40,257,475	43,278,254	42,908,013	42,708,788	42,708,788	42,708,788
Transfers Out	1,390,986	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Expenditures and Transfers Out	272,313,489	284,486,042	289,280,920	288,307,400	288,142,630	287,990,596
Net Surplus (Deficit)	(3,441,586)	(17,163,570)	(21,958,448)	(21,084,153)	(20,919,383)	(20,767,349)
Ending Fund Balance	\$ 67,791,196	\$ 50,627,626	\$ 45,832,748	\$ 46,707,043	\$ 46,871,813	\$ 47,023,847
	Fund Balance/Expenditure Ratio					
FY 2026	24.9%	17.8%	15.8%	16.2%	16.3%	16.3%
FY 2027 - Projected		10.0%	6.6%	7.3%	7.4%	7.5%
FY 2028 - Projected		2.5%	-2.3%	-1.4%	-1.2%	-1.1%
FY 2029 - Projected		-4.9%	-11.1%	-9.9%	-9.7%	-9.5%
FY 2030 - Projected		-12.2%	-19.8%	-18.4%	-18.2%	-17.9%

History of Budgeted Fund Balance vs. Actual Ending Fund Balance



Fiscal Year	Beginning Fund Balance	Budgeted Surplus/(Deficit)	Budgeted Ending Fund Balance	Fund Balance/Expenses Ratio	Actual Ending Fund Balance	Budget Amendments/Unspent Expenses Retained by General Fund
FY16	\$ 17,852,318	\$ (6,132,492)	\$ 11,719,826	6%	\$ 20,690,264	\$ 8,970,438
FY17	\$ 20,690,264	\$ (1,745,524)	\$ 18,944,740	10%	\$ 32,034,877	\$ 13,090,137
FY18	\$ 32,034,877	\$ (2,504,578)	\$ 29,530,299	14%	\$ 29,827,390	\$ 297,091
FY19	\$ 29,827,390	\$ (3,723,034)	\$ 26,104,356	12%	\$ 27,581,424	\$ 1,477,068
FY20	\$ 27,581,424	\$ 7,465,525	\$ 35,046,949	16%	\$ 30,850,000	\$ (4,196,949)
FY21	\$ 30,850,000	\$ 54,909	\$ 30,904,909	15%	\$ 45,932,420	\$ 15,027,511
FY22	\$ 45,932,420	\$ (4,971,017)	\$ 40,961,403	20%	\$ 58,360,556	\$ 17,399,153
FY23	\$ 58,360,556	\$ (9,641,570)	\$ 48,718,986	22%	\$ 58,835,582	\$ 10,116,596
FY24	\$ 58,835,582	\$ (9,323,965)	\$ 49,511,617	20%	\$ 61,833,253	\$ 12,321,636
FY25	\$ 61,833,253	\$ (9,351,236)	\$ 52,482,017	19%	\$ 67,791,196	\$ 15,309,179
FY26	\$ 67,791,196	\$ (21,065,859)	\$ 46,725,337	16%	\$ -	
						\$ 89,811,860

The example shows FY 26 Option A for Comparison

Explanation of Changes in Revenue and Expenses per Senario



Summary of Changes	Preliminary Budget FY 26 No Increase	Option A	Option B	Option C
Decrease in Equalization	\$ (9,100,742)	\$ (9,100,742)	\$ (9,100,742)	\$ (9,100,742)
Increase in QBE Funding	\$ 4,294,753	\$ 4,294,753	\$ 4,294,753	\$ 4,294,753
Increase Potential Macon-Bibb Funding	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Increase Tax Collection 2%	\$ 1,942,814	\$ 1,942,814	\$ 1,942,814	\$ 1,942,814
Increase in Indirect Cost	\$ 404,153	\$ 404,153	\$ 404,153	\$ 404,153
Decrease Investment Inc. & State Revenue	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)
Other State Revenue	\$ 9,591	\$ (89,634)	\$ (89,634)	\$ (89,634)
Total Revenue Changes	\$ (1,549,431)	\$ (1,648,656)	\$ (1,648,656)	\$ (1,648,656)
Unfunded Expense Changes				
Increases in State Health	\$ 5,520,000	\$ 5,023,000	\$ 5,023,000	\$ 5,023,000
Increase in Salary Step Increases	\$ 1,247,357	\$ 1,247,357	\$ 1,247,357	\$ 1,247,357
Increase in TRS	\$ 1,543,074	\$ 1,963,802	\$ 1,963,802	\$ 1,963,802
	\$ 8,310,431	\$ 8,234,159	\$ 8,234,159	\$ 8,234,159
District Expense FY2026				
Technology Outlay - Student Laptops	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Implement Salary Study - Classified/Principal/Assistant Principal & 3% Increase for Certified Staff	\$ -	\$ 2,295,450	\$ 2,295,450	\$ 2,295,450
Certified Salary Scale Increase 3%	\$ -	\$ 5,478,551	\$ 5,478,551	\$ 5,478,551
Reductions in Positions/Reclasses	\$ -	\$ (584,000)	\$ (748,770)	\$ (900,804)
Operational Increase/Inflation	\$ 862,122	\$ 102,361	\$ 102,361	\$ 102,361
Decrease in Vacancies		\$ (2,532,610)	\$ (2,532,610)	\$ (2,532,610)
Total District Expenses	\$ 3,862,122	\$ 7,759,752	\$ 7,594,982	\$ 7,442,948
Total Expense Changes	\$ 12,172,553	\$ 15,993,911	\$ 15,829,141	\$ 15,677,107
Net Revenue Expense Change	\$ (13,721,984)	\$ (17,642,567)	\$ (17,477,797)	\$ (17,325,763)

Historical Millage Information and Comparisons with Surrounding and Similar Sized Districts



Bibb County Millage Rate and History of Taxes Levied

Tax Year	Millage Rate	Millage Rate Variance	Property Taxes Levied	Variance of Property Taxes Levied	% Difference of Taxes Levied
2013	17.945	0	75,122,714	-	
2014	17.945	0	73,939,637	(1,183,077)	-1.57%
2015	17.945	0	72,359,018	(1,580,619)	-2.14%
2016	19.945	2.000	80,455,133	8,096,115	11.19%
2017	19.814	-0.131	80,217,047	(238,086)	-0.30%
2018	19.314	-0.5	78,562,284	(1,654,763)	-2.06%
2019	18.814	-0.5	78,011,503	(550,781)	-0.70%
2020	18.493	-0.321	79,267,552	1,256,049	1.61%
2021	18.099	-0.394	79,332,477	64,925	0.08%
2022	16.720	-1.379	80,987,149	1,654,672	2.09%
2023	14.674	-2.046	82,185,464	1,198,315	1.48%
2024	14.674	0.000	86,706,421	4,520,957	5.50%
Total (2013-2024)		-3.271		11,583,707	15.17%

Comparison of Enrollment and Tax Digest Values for Select Counties

	FTEs per QBE 2020	FTEs per QBE 2025	Enrollment Growth/(Decline)	2019 Digest Value	2024 Digest Value	% Increase in Net Digest Value
Henry	42,765	43,395	1.47%	7,417,861,972	13,165,783,711	77%
Paulding	29,941	32,074	7.12%	4,471,263,528	8,405,967,739	88%
Newton	19,256	18,495	-3.95%	2,826,853,995	5,677,477,561	101%
Douglas	26,825	26,104	-2.69%	4,345,260,190	7,142,064,604	64%
Chatham	36,135	35,781	-0.98%	14,144,354,701	21,176,922,200	50%
Houston	29,031	30,047	3.50%	4,020,323,724	6,407,898,480	59%
Monroe	3,861	4,425	14.61%	1,407,266,360	1,684,551,860	20%
Fayette	20,321	19,879	-2.18%	5,426,711,312	6,650,804,045	23%
Bibb	21,353	20,685	-3.13%	4,126,724,944	5,908,846,603	43%



Comparison of Taxes Levied for Select Counties Including Per Student Amounts

Value of 1 Mil in Bibb County CY 2024 = \$5,908,847
CY 2023 = \$5,600,754

	2019 Tax Levied	2024 Tax Levied	Increases in <u>Annual</u> Property Tax Revenue 2019 to 2024	% Increase in Revenue 2019 to 2024	% Increase in Net Digest Value	Variance in Digest Increase VS. Taxes Levied	Property Tax Levied Per Student 2024
Henry	\$ 148,357,239	\$ 263,315,674	\$ 114,958,435	77.49%	77.49%	0.00%	\$ 6,068
Paulding	\$ 83,836,191	\$ 148,575,480	\$ 64,739,289	77.22%	88.00%	-10.78%	\$ 4,632
Newton	\$ 55,937,787	\$ 90,839,641	\$ 34,901,854	62.39%	100.84%	-38.45%	\$ 4,912
Douglas	\$ 85,384,363	\$ 134,985,021	\$ 49,600,658	58.09%	64.36%	-6.27%	\$ 5,171
Chatham	\$ 267,059,561	\$ 368,038,785	\$ 100,979,224	37.81%	49.72%	-11.91%	\$ 10,286
Houston	\$ 53,458,245	\$ 75,094,162	\$ 21,635,917	40.47%	59.39%	-18.92%	\$ 2,499
Monroe	\$ 22,050,457	\$ 27,309,955	\$ 5,259,498	23.85%	19.70%	4.15%	\$ 6,172
Fayette	\$ 104,464,193	\$ 128,027,978	\$ 23,563,785	22.56%	22.56%	0.00%	\$ 6,440
Bibb	\$ 77,640,203	\$ 86,706,421	\$ 9,066,218	11.68%	43.18%	-31.51%	\$ 4,192



Comparison of Tax Revenue per FTE for Select Counties

	Revenue per FTE QBE 2020	Revenue per FTE QBE 2025	Revenue Per Pupil Increase/ (Decrease)	% Revenue Per Pupil Increase/ (Decrease)	Millage Rate CY 2019	Millage Rate CY 2020	Millage Rate CY 2021	% Millage Rate Change 2024 vs. 2019
Henry	\$ 3,469	\$ 6,068	\$ 2,599	74.91%	20.0000	20.0000	20.0000	0.00%
Paulding	\$ 2,800	\$ 4,632	\$ 1,832	65.44%	18.7500	18.7500	18.7500	-5.73%
Newton	\$ 2,905	\$ 4,912	\$ 2,007	69.08%	19.7880	19.7880	18.2880	-19.14%
Douglas	\$ 3,183	\$ 5,171	\$ 1,988	62.46%	19.6500	19.6000	19.5500	-3.36%
Chatham	\$ 7,391	\$ 10,286	\$ 2,895	39.17%	18.8810	18.8810	18.1310	-6.62%
Houston	\$ 1,841	\$ 2,499	\$ 658	35.72%	13.2970	13.2970	13.1830	-11.87%
Monroe	\$ 5,711	\$ 6,172	\$ 461	8.07%	15.6690	15.5460	15.2270	3.47%
Fayette	\$ 5,141	\$ 6,440	\$ 1,300	25.28%	20.5210	20.3300	20.4340	-2.30%
Bibb	\$ 3,636	\$ 4,192	\$ 556	15.28%	18.8140	18.4930	18.0990	-22.00%

Next Steps – Tentative Adoption of the FY 2026 Budget



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



Friday, May 23, 2025	Called Board Meeting - Tentative Adoption of FY 2026 Budget
Saturday, May 31, 2025	Advertise Proposed FY 2026 Budget in Local Newspaper
Tuesday, June 10, 2025 @ 5:00 p.m. Called Board Meeting	Public Hearing #1 on Proposed FY2026 Annual Operating Budget
Tuesday, June 17, 2025 @ 5:00 p.m. (One Week after Public Hearing #1)	Public Hearing #2 on Proposed FY2026 Annual Operating Budget
Wednesday, June 18, 2025 Regular Board Meeting	Board Final Adoption of the FY2026 Annual Operating Budget
Thursday, July 17, 2025 - Regular Board Meeting	Presentation on proposed CY 2025 (FY 2026) Millage Rate and Tentative Adoption
Wednesday, July 23, 2024	Advertise in Local Newspaper
Thursday, July 31, 2025 @ 11:00 a.m. Called Board Public Hearing (Date and Time to be set by Board by June 2025)	Hold Public Hearing #1 on Adoption of CY 2025 Millage Rate (If not adopting the rollback millage rate)
Thursday, July 31, 2025 @ 6:00 p.m. Called Board Public Hearing (Date and Time to be set by Board by June 2025)	Hold Public Hearing #2 on Adoption of CY 2025 Millage Rate (If not adopting the rollback millage rate)
Wednesday, August 6, 2024	Advertise in Local Newspaper
Thursday, August 14, 2025 @ 5:30 p.m. Called Board Public Hearing (Date and Time to be set by Board by June 2025)	Hold Public Hearing #3 on Adoption of CY 2025 Millage Rate (If not adopting the rollback millage rate)





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BIBB COUNTY SCHOOL DISTRICT