



# 2026 General Fund Budget Work Session No. 2

**Eric Bush**  
*Chief Financial Officer*  
**May 05, 2025**



# OUR MISSION

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**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

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**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.

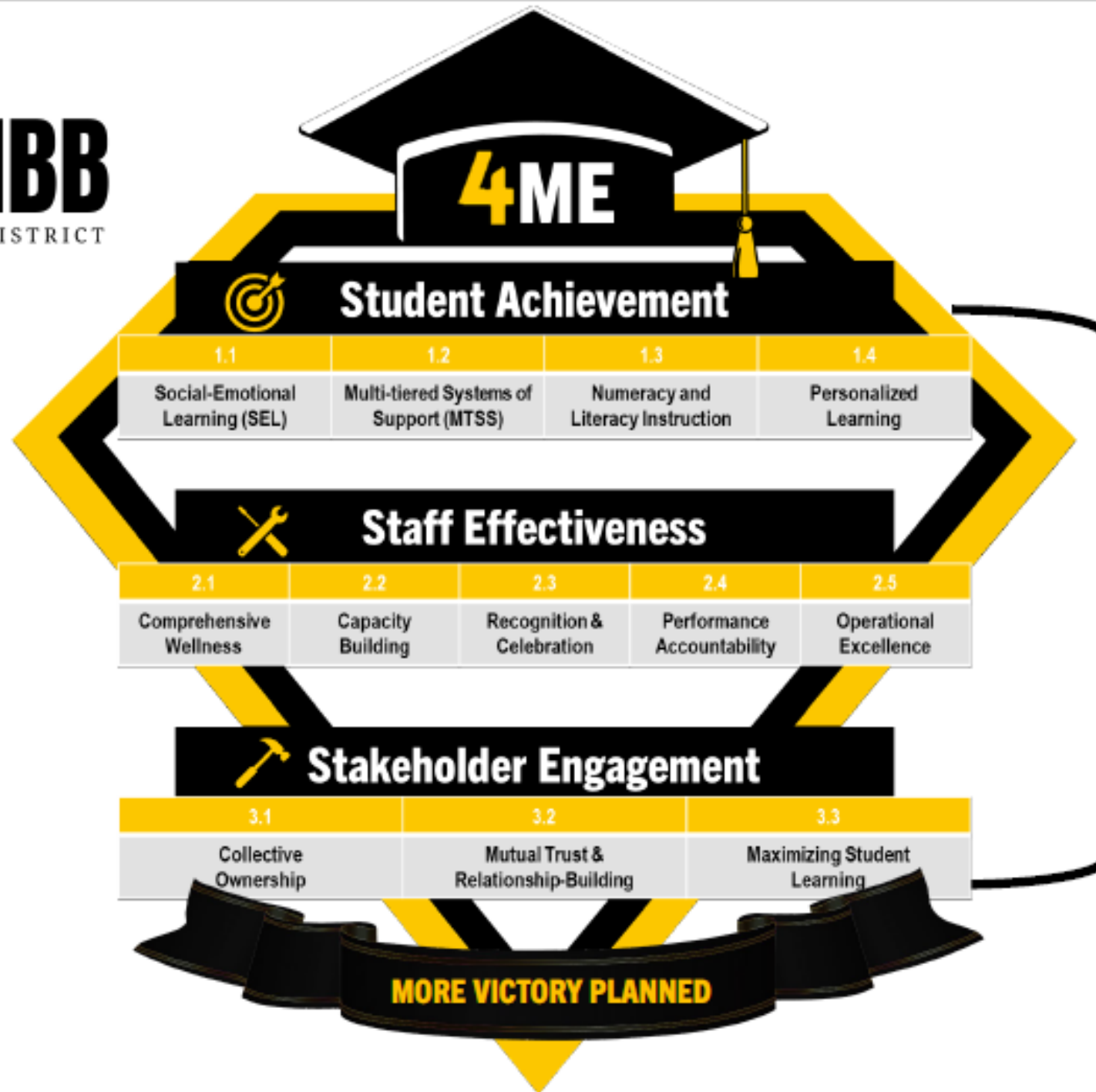
MATCHED AND  
ENROLLED

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 FY2026 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**

The Board will be provided with updated budget information to make an informed Tentative adoption of the FY 2026 budget on May 15, 2025.

# Who and How we serve and support Macon-Bibb



*The primary purpose of public education is to provide a free and equitable education to all children, regardless of their background, to prepare them for a successful life.*

- Bibb County Schools serves approximately 21,400 students via six high schools, six middle schools, 21 elementary school, 2 CTAE facilities, 1 Virtual Academy, 1 early education program, 1 special education site, along with inclusion classes, 1 alternative education facility, and 2 professional learning sites to support our staff and offer continuous training throughout the year.
- Thanks to the generosity of our community, our Education Special Purpose Local Option Sales Tax (ESPLOST) provides the district with first in class facilities and technology. Including new and renovated schools, state of the art sporting venues, a fine arts auditorium at each high school and providing 1 to 1 technology for our students.
- We provide small classrooms and dozens of services such as EIP, REP, Gifted, Special Education, ESOL and many others to support ALL our students.
- Students have opportunities to study not only the core classes, but have vast opportunities to participate in theater, chorus, orchestra, band, fine arts, physical education, foreign languages, and countless other clubs and student activities.
- We are the best of the best when it comes to providing secondary opportunities, including CTAE, IB, AP, Dual Enrollment, and JROTC, just to name a few. These programs provide students with the opportunities and exposure necessary to set them on a tract for future success.

# Who and How we serve and support Macon-Bibb



*The primary purpose of public education is to provide a free and equitable education to all children, regardless of their background, to prepare them for a successful life.*

- We transport over 8,500 students to and from their homes each day.
- We provide breakfast, lunch, and snacks totaling approximately 26,000 meals a day to our students and staff.
- Our sports programs are also home to the best in the state, with recent state contenders this year including Northeast High School Football and Southwest High School Basketball.
- Afterschool programs in most of our schools give students the ability to continue engaging in activities and learning beyond the bell.
- Our operational staff does a tremendous job supporting and protecting our students, faculty and staff, maintaining our 40 plus facilities, our fleet of 206 buses, and ensuring that our employees and vendors are paid on time. We also ensure that all our local, state, and federal regulations are met, as well as managing and reporting on large amounts of student data and supporting over 30,000 devices to providing top-tier technology and instruction.

# 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.
  - Create a position to increase leadership and academic coaching quality in order to improved school leadership and teacher quality, leading to improved school outcomes.
  - Allocate for coaching support for each school.

# Mandated Increases and District Initiatives

- Certified State Health Insurance - FY 26 State Budget Item - increased from \$21,120 to \$22,620 per participating employee per year (\$1,500 per year per person increase) The state funds the “earned” positions.
- Classified State Health Insurance - FY 26 State Budget Item – Originally designed to phase in thru 2027 but will be fully implemented beginning FY 2026 – increased from \$16,650 to \$22,620 per participating employee per year (\$5,970 per year per person increase)  
The state does NOT fund any of this increase.
- Teacher Retirement System Increase – from 20.78% to 21.91%, a 5.44% increase
- Technology Expenses - \$3.0 Million budgeted for 1-1 device refresh.
- Implementation of classified salary study in FY2026

# Assumptions for preparing FY26 Budget



- We are estimating a \$2.1 Million increase in QBE revenue due to efforts to count all identified needs via the FTE counts that took place in October 2024 and March 2025.
- Increase of \$2.4 Million for State Health funding passed through from the state.
- No tax digest information. Estimating a 2% increase in this scenario.
- Maintain the millage rate at 14.674
- Preliminary numbers suggest a \$9.1 Million decrease in Equalization
- Minor changes in school staff allocations as a result of increase in overall enrollment and larger increases in Special Education need for additional teachers

# Unfunded Mandated Cost Increase (State Health)



| General Fund                              | FY 2022              | FY 2023              | FY 2024              | FY 2025             | FY 2026             |        |
|---|----------------------|----------------------|----------------------|---------------------|---------------------|--------|
| Certified Health - Locally Funded 20      | \$ 215,460           | 287,850              | 360,240              | 401,280             | 429,780             |        |
| Classified Health - 915 Avg. Participants | \$ 10,432,800        | 10,432,800           | 11,812,800           | 15,318,000          | 20,810,400          |        |
| Total Health Insurance Increases          | <b>\$ 10,648,260</b> | <b>\$ 10,720,650</b> | <b>\$ 12,173,040</b> | <b>\$15,719,280</b> | <b>\$21,240,180</b> |        |
| \$ Increase                               |                      | \$ 72,390            | \$ 1,452,390         | \$ 3,546,240        | \$ 5,520,900        |        |
| % Increase                                |                      | 0.7%                 | 13.5%                | 29.1%               | 35.1%               |        |
|   |                      |                      |                      |                     |                     |        |
| SHBP Employer Rate - Certified            | FY 2022              | FY 2023              | FY 2024              | FY 2025             | FY 2026             |        |
| July-December                             | \$ 5,670             | \$ 5,670             | \$ 9,480             | \$ 10,560           | \$ 11,310           |        |
| January-June                              | \$ 5,670             | \$ 9,480             | \$ 9,480             | \$ 10,560           | \$ 11,310           |        |
| Annual Rate                               | \$ 11,340            | \$ 15,150            | \$ 18,960            | \$ 21,120           | \$ 22,620           |        |
| % Increase                                |                      | 33.60%               | 25.15%               | 11.39%              | 7.10%               | 99.47% |
|   |                      |                      |                      |                     |                     |        |
| SHBP Employer Rate - Classified           |                      |                      |                      |                     |                     |        |
| July-December                             | \$ 5,670             | \$ 5,670             | \$ 5,670             | \$ 7,170            | \$ 11,310           |        |
| January-June                              | \$ 5,670             | \$ 5,670             | \$ 7,170             | \$ 9,480            | \$ 11,310           |        |
| Annual Rate                               | \$ 11,340            | \$ 11,340            | \$ 12,840            | \$ 16,650           | \$ 22,620           |        |
| % Increase                                |                      | 0.00%                | 13.23%               | 29.67%              | 35.86%              | 99.47% |

# Benefit Changes for FY 25

| Description  | FY 2025      | FY 2026      | Variance | % Increase |
|--|--------------|--------------|----------|------------|
| Social Security (Salary Max for January - December)  | \$ 176,100   | \$ 184,905   | \$ 8,805 | 5.00%      |
| Social Security Rate   | 6.20%        | 6.20%        | 0.00%    | 0.00%      |
| Medicare   | 1.45%        | 1.45%        | 0.00%    | 0.00%      |
| Teacher Retirement   | 20.78%       | 21.91%       | 1.13%    | 5.44%      |
| State Health Insurance/Certified   | \$ 21,120    | \$ 22,620    | \$ 1,500 | 7.10%      |
| State Health Insurance/Classified  |              |              |          |            |
| July to December   | \$ 7,170     | \$ 11,310    | \$ 4,140 |            |
| January to June  | 9,480        | 11,310       | \$ 1,830 |            |
| State Health Insurance/Classified  | \$ 16,650    | \$ 22,620    | \$ 5,970 | 35.86%     |
| Unemployment Compensation (% of annual salary)   | 0.07%        | 0.07%        | 0.00%    | 0.00%      |
| Worker's Compensation (% of annual salary)   | 0.70%        | 0.70%        | 0.00%    | 0.00%      |
| Life Insurance   | Max of 55.20 | Max of 55.20 |          | 0.00%      |
| (Annual salary, up to \$50,000, in multiples of \$1,000, multiplied by \$.092 per thousand, multiplied by 12 months, equals the annual rate) |              |              |          |            |
| Ex: John Doe makes \$25,000. His life insurance would be 25 x \$.092 x 12 mo. = \$27.60 annually   |              |              |          |            |

# **FY 2026 Student Enrollment and School Based Staffing Allocations**



# Student Enrollment Projections

## 2025 - 2026



| Elementary Schools            | K     | 1     | 2     | 3     | 4     | 5     | Total K-5 | Pre-K | FY 26<br>Total<br>Projection | FY 25<br>Total<br>Projection | FY 26 -<br>FY25<br>Variance |
|-------------------------------|-------|-------|-------|-------|-------|-------|-----------|-------|------------------------------|------------------------------|-----------------------------|
| Alexander II                  | 75    | 72    | 70    | 75    | 74    | 80    | 446       | 20    | 466                          | 491                          | (25)                        |
| Bernd Elementary              | 56    | 49    | 53    | 63    | 48    | 51    | 320       | 20    | 340                          | 385                          | (45)                        |
| Bruce Elementary              | 60    | 71    | 52    | 66    | 67    | 62    | 378       | 20    | 398                          | 401                          | (3)                         |
| Burdell-Hunt Elementary       | 66    | 64    | 63    | 79    | 72    | 68    | 412       | 20    | 432                          | 434                          | (2)                         |
| Carter Elementary             | 69    | 87    | 82    | 80    | 85    | 77    | 480       | 40    | 520                          | 487                          | 33                          |
| Hartley Elementary            | 64    | 62    | 54    | 50    | 53    | 56    | 339       | 20    | 359                          | 384                          | (25)                        |
| Heard Elementary              | 82    | 104   | 90    | 109   | 100   | 81    | 566       | 40    | 606                          | 544                          | 62                          |
| Heritage Elementary           | 71    | 76    | 75    | 65    | 70    | 85    | 442       | 40    | 482                          | 511                          | (29)                        |
| Ingram-Pye                    | 66    | 71    | 77    | 71    | 71    | 70    | 426       | 20    | 446                          | 438                          | 8                           |
| Martin Luther King Elementary | 102   | 122   | 103   | 108   | 93    | 104   | 632       | 40    | 672                          | 644                          | 28                          |
| Lane Elementary               | 70    | 80    | 83    | 76    | 63    | 62    | 434       | 20    | 454                          | 418                          | 36                          |
| John R. Lewis Elementary      | 103   | 101   | 107   | 112   | 129   | 115   | 667       | 40    | 707                          | 694                          | 13                          |
| Porter Elementary             | 52    | 49    | 65    | 87    | 68    | 64    | 385       | 20    | 405                          | 401                          | 4                           |
| Skyview Elementary            | 61    | 69    | 63    | 65    | 70    | 63    | 391       | 40    | 431                          | 428                          | 3                           |
| Southfield Elementary         | 105   | 101   | 83    | 86    | 96    | 99    | 570       | 40    | 610                          | 661                          | (51)                        |
| Springdale Elementary         | 79    | 81    | 90    | 96    | 91    | 107   | 544       | 60    | 604                          | 567                          | 37                          |
| Taylor Elementary             | 88    | 90    | 99    | 83    | 90    | 112   | 562       | 20    | 582                          | 531                          | 51                          |
| Union Elementary              | 70    | 68    | 83    | 71    | 80    | 70    | 442       | 20    | 462                          | 472                          | (10)                        |
| Veterans Elementary           | 102   | 116   | 130   | 107   | 108   | 115   | 678       | 20    | 698                          | 683                          | 15                          |
| Vineville Elementary          | 70    | 76    | 80    | 75    | 71    | 68    | 440       | 40    | 480                          | 488                          | (8)                         |
| VIP Academy                   | 0     | 0     | 0     | 0     | 0     | 0     | 0         | 0     | 0                            | 12                           | (12)                        |
| Williams Elementary           | 46    | 36    | 49    | 49    | 43    | 42    | 265       | 20    | 285                          | 330                          | (45)                        |
| Sub-Total                     | 1,557 | 1,645 | 1,651 | 1,673 | 1,642 | 1,651 | 9,819     | 620   | 10,439                       | 10,404                       | 35                          |
| Northwoods Academy            | 40    | -     | -     | -     | -     | -     | 40        | 200   | 240                          | 230                          | 10                          |
| Total - Elementary            | 1,597 | 1,645 | 1,651 | 1,673 | 1,642 | 1,651 | 9,859     | 820   | 10,679                       | 10,634                       | 45                          |

# Student Enrollment Projections 2025 - 2026



172 Total  
Increase for  
BCSD

88 Projected  
Decrease at  
VIP



| Middle Schools               |       |       |       |        | FY 26 Total<br>Projection | FY 25 Total<br>Projection | FY 26 - FY25<br>Variance  |                             |
|------------------------------|-------|-------|-------|--------|---------------------------|---------------------------|---------------------------|-----------------------------|
|                              | 6     | 7     | 8     |        |                           |                           |                           |                             |
| Appling Middle School        | 185   | 255   | 226   |        | 666                       | 721                       | (55)                      |                             |
| Ballard-Hudson Middle School | 254   | 208   | 193   |        | 655                       | 613                       | 42                        |                             |
| Howard Middle School         | 299   | 325   | 322   |        | 946                       | 994                       | (48)                      |                             |
| Miller Magnet Middle School  | 201   | 201   | 229   |        | 631                       | 626                       | 5                         |                             |
| Rutland Middle School        | 319   | 276   | 262   |        | 857                       | 850                       | 7                         |                             |
| VIP Academy                  | 10    | 30    | 35    |        | 75                        | 104                       | (29)                      |                             |
| Weaver Middle School         | 250   | 334   | 300   |        | 884                       | 895                       | (11)                      |                             |
| Total - Middle Schools       | 1,518 | 1,629 | 1,567 | -      | 4,714                     | 4,803                     | (89)                      |                             |
| High Schools                 |       |       |       |        | FY 26 Total<br>Projection | FY 25 Total<br>Projection | FY 26 - FY25<br>Variance  |                             |
|                              | 9     | 10    | 11    | 12     |                           |                           |                           |                             |
| Central High School          | 241   | 261   | 222   | 161    | 885                       | 824                       | 61                        |                             |
| Howard High School           | 331   | 356   | 265   | 207    | 1,159                     | 1,073                     | 86                        |                             |
| Northeast Magnet High School | 219   | 246   | 206   | 163    | 834                       | 789                       | 45                        |                             |
| Rutland High School          | 314   | 214   | 191   | 201    | 920                       | 930                       | (10)                      |                             |
| Southwest High School        | 275   | 236   | 218   | 167    | 896                       | 790                       | 106                       |                             |
| VIP Academy                  | 52    | 75    | 89    | 93     | 309                       | 355                       | (46)                      |                             |
| Westside High School         | 313   | 294   | 245   | 180    | 1,032                     | 1,044                     | (12)                      |                             |
| Total - High Schools         | 1,745 | 1,682 | 1,436 | 1,172  | 6,035                     | 5,805                     | 230                       |                             |
| Grand Totals                 |       |       |       |        |                           | FY 26 Total<br>Projection | FY 25 Total<br>Projection | FY 26 -<br>FY25<br>Variance |
|                              | K-5   | 6-8   | 9-12  | Total  | Pre-K                     |                           |                           |                             |
| Bibb County School District  | 9,859 | 4,714 | 6,035 | 20,608 | 820                       | 21,428                    | 21,242                    | 186                         |
| Price Educational Center     | 2     | 6     | 0     | 8      | 0                         | 8                         | 13                        | (6)                         |
| Total                        | 9,861 | 4,720 | 6,035 | 20,616 | 820                       | 21,436                    | 21,255                    | 181                         |



# Staff Allocations – District Totals



**BIBB COUNTY SCHOOL DISTRICT  
RECAP OF ALL ELEMENTARY, MIDDLE AND HIGH SCHOOLS  
STAFF ALLOCATION  
2025 - 2026**

|                            | GENERAL FUND                   |                                |   |  |                                 |                              |
|----------------------------|--------------------------------|--------------------------------|---|--|---------------------------------|------------------------------|
| Position                   | Revised<br>Staff Alloc<br>FY25 | Allocation<br>Formula<br>Basis | Projected<br>FTE FY26<br>Students FY 26 | Staff<br>Allocation<br>Projected FY 26 | Revised<br>Staff Alloc<br>FY 26 | Variance<br>FY 26 -<br>FY 25 |
| Teacher, Pre-K             | 40.00                          |                                | 800.00                                  | 40.00                                  | 40.00                           | -                            |
| Teacher, Kg                | 80.00                          | 22                             | 1,597.00                                | 74.00                                  | 76.00                           | (4.00)                       |
| Teacher, Gr 1              | 75.00                          | 22                             | 1,645.00                                | 75.00                                  | 78.00                           | 3.00                         |
| Teacher, Gr 2              | 80.00                          | 22                             | 1,651.00                                | 76.00                                  | 81.00                           | 1.00                         |
| Teacher, Gr 3              | 78.00                          | 22                             | 1,673.00                                | 75.00                                  | 80.00                           | 2.00                         |
| Teacher, Gr 4              | 72.00                          | 24                             | 1,642.00                                | 70.00                                  | 71.00                           | (1.00)                       |
| Teacher, Gr 5              | 72.00                          | 24                             | 1,651.00                                | 70.00                                  | 72.00                           | -                            |
| Teacher, Gr 6              | 62.00                          | 27                             | 1,508.00                                | 56.00                                  | 55.00                           | (7.00)                       |
| Teacher, Gr 7              | 61.00                          | 27                             | 1,599.00                                | 59.00                                  | 58.00                           | (3.00)                       |
| Teacher, Gr 8              | 53.00                          | 27                             | 1,532.00                                | 57.00                                  | 56.00                           | 3.00                         |
| K-5 Speciality Teacher-VIP | 1.00                           |                                | 5.00                                    | 1.00                                   | 1.00                            | -                            |
| 6-8 Specialty Teacher-VIP  | 14.00                          |                                | 75.00                                   | 14.00                                  | 14.00                           | -                            |
| 9-12 Specialty Teacher     | 13.00                          |                                | 309.00                                  | 13.00                                  | 13.00                           | -                            |

# Staff Allocations – District Totals



| Position                      | Revised<br>Staff Alloc | Allocation<br>Formula | Projected<br>FTE FY26 | Staff<br>Allocation | Revised<br>Staff Alloc | Variance<br>FY 26 - |
|-------------------------------|------------------------|-----------------------|-----------------------|---------------------|------------------------|---------------------|
| Alternative Teacher Specialty | 1.00                   |                       |                       | 1.00                | 1.00                   | -                   |
| SPED Specialty                | 7.00                   |                       |                       | 7.00                | 7.00                   | -                   |
| CTAE Specialty                | 2.00                   |                       |                       | 2.00                | 2.00                   | -                   |
| Teacher, Core Gr. 9-12        | 134.00                 |                       | 5,720.00              | 132.00              | 132.00                 | (2.00)              |
| Teacher, AMPEFL (1) - ELEM    | 52.50                  |                       |                       | 53.50               | 55.00                  | 2.50                |
| Teacher, EIP Kg               | 9.50                   | 25                    | 365.00                | 6.50                | 11.00                  | 1.50                |
| Teacher, EIP 1-3              | 29.50                  | 25                    | 1,061.00              | 19.75               | 30.50                  | 1.00                |
| Teacher, EIP 4-5              | 21.00                  |                       | 784.00                | 14.00               | 21.50                  | 0.50                |
| Teacher, ELL (ESOL) Elem      | 15.00                  |                       |                       | 16.33               | 13.75                  | (1.25)              |
| Teacher, ELL (ESOL) MS        | 4.50                   |                       |                       | 5.50                | 5.50                   | 1.00                |
| Teacher, ELL (ESOL) HS        | 5.50                   |                       |                       | 5.50                | 7.00                   | 1.50                |
| REP, MS                       | 12.00                  |                       |                       | 17.00               | 16.50                  | 4.50                |
| REP, HS                       | 3.00                   |                       |                       | 13.50               | 13.50                  | 10.50               |
| Teacher, ISS                  | 12.00                  |                       |                       | 12.00               | 12.00                  | -                   |
| IB Coordinator                | 0.50                   |                       |                       | 0.50                | 0.50                   | -                   |
| Freshman Academy              | 6.00                   |                       |                       | 6.00                | 6.00                   | -                   |
| Teacher, Gifted Elem          | 12.50                  |                       |                       | 7.00                | 13.50                  | 1.00                |
| Teacher, Gifted MS            | 10.00                  |                       |                       | 8.75                | 9.00                   | (1.00)              |
| Teacher, Gifted HS            | 11.00                  |                       |                       | 9.00                | 9.00                   | (2.00)              |
| Teacher, Gifted Spec          | -                      |                       |                       | -                   | -                      | -                   |
| Teacher, Magnet/IB            | 13.00                  |                       |                       | 14.00               | 13.00                  | -                   |
| Teacher, Connections MS       | 62.00                  |                       |                       | 62.00               | 62.00                  | -                   |
| Teacher, Electives HS         | 102.00                 |                       |                       | 102.00              | 102.00                 | -                   |
| Teacher, Other                | 2.60                   |                       |                       | 2.60                | 2.60                   | -                   |
| Teacher, SpEd I-V             | 257.00                 |                       |                       | 259.00              | 258.00                 | 1.00                |
| <b>TOTALS K-12</b>            | <b>1,486.10</b>        |                       | <b>20,607.00</b>      | <b>1,456.43</b>     | <b>1,498.85</b>        | <b>12.75</b>        |

# Staff Allocations – District Totals



| Position                   | Revised<br>Staff Alloc<br>FY25 | Allocation<br>Formula<br>Basis | Projected<br>FTE FY26<br>Students FY 26 | Staff<br>Allocation<br>Projected FY 26 | Revised<br>Staff Alloc<br>FY 26 | Variance<br>FY 26 -<br>FY 25 |
|----------------------------|--------------------------------|--------------------------------|---|--|---------------------------------|------------------------------|
| Principal                  | 35.00                          |                                |   | 36.00                                  | 36.00                           | 1.00                         |
| Asst Principal             | 45.00                          |                                |   | 45.00                                  | 46.00                           | 1.00                         |
| Counselor                  | 48.00                          |                                |   | 47.00                                  | 47.00                           | (1.00)                       |
| Media Specialist           | 33.00                          |                                |   | 33.00                                  | 33.00                           | -                            |
| Secretary II               | 35.00                          |                                |   | 35.50                                  | 35.50                           | 0.50                         |
| Clerk I                    | 39.00                          |                                |   | 40.00                                  | 40.00                           | 1.00                         |
| Attendance Clerk           | 6.00                           |                                |   | 6.00                                   | 6.00                            | -                            |
| Bookkeeper                 | 12.00                          |                                |   | 12.00                                  | 12.00                           | -                            |
| Media Clerk                | 22.50                          |                                |   | 22.50                                  | 22.50                           | -                            |
| Registrar                  | 36.00                          |                                |   | 36.00                                  | 36.00                           | -                            |
| Parent Coordinator         | 1.00                           |                                |   | 1.00                                   | 1.00                            | -                            |
| CTAE Supervisor HS         | 2.00                           |                                |   | 2.00                                   | 2.00                            | -                            |
| CTAE Secretary HS          | 2.00                           |                                |   | 2.00                                   | 2.00                            | -                            |
| Parapro, PreK              | 31.00                          |                                |   | 40.00                                  | 31.00                           | -                            |
| Parapro, Kg                | 77.00                          |                                |   | 74.00                                  | 77.00                           | -                            |
| Parapro, ISS               | 21.00                          |                                |   | 21.00                                  | 21.00                           | -                            |
| Parapro, Sp Ed             | 47.00                          |                                |   | 44.00                                  | 44.00                           | (3.00)                       |
| Aide, SpEd                 | -                              |                                |   | -                                      | -                               | -                            |
| Hall Monitor               | -                              |                                |   | -                                      | -                               | -                            |
| Crossing Guard             | -                              |                                |   | -                                      | -                               | -                            |
| Custodian                  | 117.50                         |                                |   | 117.50                                 | 118.00                          | 0.50                         |
| Custodian, Head            | 34.00                          |                                |   | 34.00                                  | 34.00                           | -                            |
| Non-Instr Aide for Teacher | 4.00                           |                                |   | 4.00                                   | 4.00                            | -                            |
| <b>TOTALS</b>              | <b>648.00</b>                  |                                | <b>-</b>                                | <b>652.50</b>                          | <b>648.00</b>                   | <b>-</b>                     |
| <b>Grand Totals</b>        | <b>2,134.10</b>                |                                | <b>20,607.00</b>                        | <b>2,108.93</b>                        | <b>2,146.85</b>                 | <b>12.75</b>                 |

# **FY 2026 Budgeted Revenues and Equalization History**



# Projected Revenues for FY26

| Revenues   | FY25 Budget Amended | Budget FY 26 Projected WS1 | Budget FY 26 WS1   | Budget FY 26 Projected WS2 | Budget FY 26 WS1 vs WS2 |    |
|--|---------------------|----------------------------|--------------------|----------------------------|-------------------------|----|
| <b>Local Revenue</b>                               |                     |                            |                    |                            |                         |    |
| Local Property Taxes (Inc. of 2% )                 | 97,140,704          | 99,083,518                 | 1,942,814          | 99,083,518                 | -                       | *1 |
| Investment Income                                  | 2,100,000           | 2,000,000                  | (100,000)          | 2,000,000                  | -                       | *2 |
| Indirect Cost Recovery                             | 3,000,000           | 3,404,153                  | 404,153            | 3,404,153                  | -                       | *3 |
| Other Local Revenue (Trans/Facility Use/Surplus)   | 926,880             | 1,926,880                  | 1,000,000          | 1,926,880                  | -                       | *4 |
| <b>Sub-Total Local Revenue</b>                     | <b>103,167,584</b>  | <b>106,414,551</b>         | <b>3,246,967</b>   | <b>106,414,551</b>         | <b>-</b>                |    |
| QBE State Revenue                                  | 137,055,544         | 139,179,271                | 2,123,727          | 141,405,239                | 2,225,968               | *5 |
| QBE Equalization                                   | 23,192,215          | 14,075,902                 | (9,116,313)        | 14,091,473                 | 15,571                  | *6 |
| Other State Revenue(Security Grant (\$50,000 x 35) | 1,620,000           | 1,750,000                  | 130,000            | 1,750,000                  | -                       |    |
| Other State Revenue (CTAE/Res.Treatment/Other)     | 1,661,560           | 1,536,151                  | (125,409)          | 1,536,151                  | -                       |    |
| Federal Revenue (ROTC/Erate/Medicaid)              | 2,175,000           | 2,175,000                  | -                  | 2,175,000                  | -                       |    |
| <b>Sub-Total State and Federal</b>                 | <b>165,704,319</b>  | <b>158,716,324</b>         | <b>(6,987,995)</b> | <b>160,957,863</b>         | <b>2,241,539</b>        |    |
| Transfers from other funds                         |                     | -                          |                    | -                          |                         |    |
| <b>Total Revenues and Transfers In</b>             | <b>268,871,903</b>  | <b>265,130,875</b>         | <b>(3,741,028)</b> | <b>267,372,414</b>         | <b>2,241,539</b>        |    |

| Footnotes for Variances   |                       |    |
|---|-----------------------|----|
| Tax Revenue Estimate - 2% Increase  | \$ 1,942,814          | *1 |
| Estimated Decrease in Investment Earnings - Lower Interest Rates and Less Cash Invested | \$ (100,000)          | *2 |
| Increase Indirect Cost - Additional Grants  | \$ 404,153            | *3 |
| School Speed Zone Camera's - Macon-Bibb Co.   | \$ 1,000,000          | *4 |
| QBE Allotment Changes - State Health, FTE Increase                                      | \$ 4,349,695          | *5 |
| QBE Reduction in State Equalization Grant   | \$ (9,100,742)        | *6 |
| Other State Revenue   | \$ 4,591              |    |
| <b>Total Variances</b>  | <b>\$ (1,499,489)</b> |    |

# Equalization Trends



| Fiscal Year | Equalization Funding | Change         | % Change |  | Fiscal Year | Equalization Funding | Change         | % Change |
|-------------|----------------------|----------------|----------|--|-------------|----------------------|----------------|----------|
| 2003        | 1,511,912.00         |                |          |  | 2016        | 1,731,235.00         | (1,244,049.00) | -42%     |
| 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        | 14,091,473.00        | (9,100,742.00) | -39%     |
| 2014        | 1,415,938.00         | (2,891,306.00) | -67%     |  |             |                      |                |          |
| 2015        | 2,975,284.00         | 1,559,346.00   | 110%     |  |             |                      |                |          |

# **FY 2026 Budget Changes from Work Session #1**





# Significant Changes from Budget Work session #1 to Work session # 2



## Revenue Updates

- Final state allocations for FY 2026 were issued after Governor Kemp signed the Budget. The update provided \$2.2 million additional dollars than previously calculated in work session #1

## Salary and Benefit Changes

- Adjustments and corrections since work session #1 were made and total approximately \$560,000

## Teaching and Learning

- It was recognized that our English Language Arts textbook and curriculum adoption had been added but will not be up for renewal until FY 2027. We have removed \$4.5 million from the budget for this item. Please note that for FY27 Budget, we will have to add roughly \$6.0 million back to the budget for this adoption.

## Operations

- Department heads were asked to reduce operational budgets by 3-5% from proposed budgets. We have reduced the overall operational budget since work session #1 by \$6.0 million (Including \$4.5 million reduction for books), for a total of a 12% decrease.

# FY26 - General Fund Preliminary Budget (No Salary Increases)



| General Fund                   | Amended Budget<br>FY 25 | Preliminary Budget<br>FY 26 -<br>Worksession #1 | Preliminary<br>Budget<br>FY 26 -<br>Worksession #2 | Variance<br>Worksession #1<br>to #2 | Variance Preliminary<br>FY26 - Amended<br>FY25 |
|--------------------------------|-------------------------|---|--|-------------------------------------|--|
| Beginning Fund Balance         | \$ 71,232,782           | \$ 67,791,196                                   | \$ 67,791,196                                      | \$ -                                | \$ (3,441,586)                                 |
| Revenues and Transfers In      | 268,871,903             | 265,130,875                                     | 267,372,414  | 2,241,539                           | (1,499,489)                                    |
| Salary and Benefits            | 230,665,028             | 239,248,257                                     | 239,807,788  | 559,531                             | 9,142,760                                      |
| Operations                     | 40,257,475              | 49,306,895                                      | 43,278,254   | (6,028,641)                         | 3,020,779                                      |
| Transfers Out                  | 1,390,986               | 1,100,000                                       | 1,400,000  | 300,000                             | 9,014  |
| Expenditures and Transfers Out | 272,313,489             | 289,655,152                                     | 284,486,042  | (5,169,110)                         | 12,172,553                                     |
| Net Surplus (Deficit)          | (3,441,586)             | (24,524,277)                                    | (17,113,628)                                       | 7,410,649                           | (13,672,042)                                   |
| Ending Fund Balance            | \$ 67,791,196           | \$ 43,266,919                                   | \$ 50,677,568                                      | \$ 7,410,649                        | \$ (17,113,628)                                |
| Fund Balance/Expenditure Ratio | 24.9%                   | 14.9%   | 17.8%  |                                     | -10.0%   |

# FY 2026 Budget Scenarios



# FY26 - General Fund Preliminary Budget (Various Salary Increases)



| General Fund                      | Amended Budget<br>FY 25 | Preliminary Budget<br>FY 26 No Increase | Preliminary Budget<br>FY 26 (3% Salary<br>Increase) | Preliminary Budget<br>FY 26 (3% Certified<br>+ Salary Study<br>Implented) | Preliminary Budget<br>FY 26 (3% Certified +<br>Salary Study<br>Implemented) &<br>Decrease Vacant<br>Positions |
|-----------------------------------|-------------------------|---|---|---|---|
| Beginning Fund Balance            | \$ 71,232,782           | \$ 67,791,196                           | \$ 67,791,196                                       | \$ 67,791,196   | \$ 67,791,196   |
| Revenues and Transfers In         | 268,871,903             | 267,372,414                             | 267,372,414   | 267,372,414   | 267,372,414   |
| Salary and Benefits               | 230,665,028             | 239,807,788                             | 244,036,283   | 247,703,460   | 245,058,015   |
| Operations                        | 40,257,475              | 43,278,254                              | 43,278,254  | 43,278,254  | 43,278,254  |
| Transfers Out                     | 1,390,986               | 1,400,000                               | 1,400,000   | 1,400,000   | 1,400,000   |
| Expenditures and Transfers<br>Out | 272,313,489             | 284,486,042                             | 288,714,537   | 292,381,714   | 289,736,269   |
| Net Surplus (Deficit)             | (3,441,586)             | (17,113,628)                            | (21,342,123)  | (25,009,300)  | (22,363,855)  |
| Ending Fund Balance               | \$ 67,791,196           | \$ 50,677,568                           | \$ 46,449,073                                       | \$ 42,781,896   | \$ 45,427,341   |
| Fund Balance/Expenditure<br>Ratio | 24.9%                   | 17.8%                                   | 16.1%   | 14.6%   | 15.7%   |

# FY26 - General Fund Preliminary Budget Scenario

## (Various Salary Increases and Increase of 1 Mill = \$5,908,847)



| General Fund                      | Amended Budget<br>FY 25 | Preliminary Budget<br>FY 26 No Increase | Preliminary Budget<br>FY 26 (3% Salary<br>Increase) | Preliminary Budget<br>FY 26 (3% Certified<br>+ Salary Study<br>Implmented) | Preliminary Budget<br>FY 26 (3% Certified +<br>Salary Study<br>Implemented) &<br>Decrease Vacant<br>Positions |
|-----------------------------------|-------------------------|---|---|--|---|
| Beginning Fund Balance            | \$ 71,232,782           | \$ 67,791,196                           | \$ 67,791,196                                       | \$ 67,791,196  | \$ 67,791,196   |
| Revenues and Transfers In         | 268,871,903             | 267,372,414                             | 267,372,414   | 267,372,414  | 267,372,414   |
| Senario - Addition of 1 Mill      | -                       | 5,908,847                               | 5,908,847   | 5,908,847  | 5,908,847   |
| Total Revenue                     | 268,871,903             | 273,281,261                             | 273,281,261   | 273,281,261  | 273,281,261   |
| Salary and Benefits               | 230,665,028             | 239,807,788                             | 244,036,283   | 247,703,460  | 245,058,015   |
| Operations                        | 40,257,475              | 43,278,254                              | 43,278,254  | 43,278,254   | 43,278,254  |
| Transfers Out                     | 1,390,986               | 1,400,000                               | 1,400,000   | 1,400,000  | 1,400,000   |
| Expenditures and Transfers<br>Out | 272,313,489             | 284,486,042                             | 288,714,537   | 292,381,714  | 289,736,269   |
| Net Surplus (Deficit)             | (3,441,586)             | (11,204,781)                            | (15,433,276)  | (19,100,453)   | (16,455,008)  |
| Ending Fund Balance               | \$ 67,791,196           | \$ 56,586,415                           | \$ 52,357,920                                       | \$ 48,690,743  | \$ 51,336,188   |
| Fund Balance/Expenditure<br>Ratio | 24.9%                   | 19.9%                                   | 18.1%   | 16.7%  | 17.7%   |

# **Historical Trend Analysis and Preliminary Projections – 4 Scenarios Provided**

**FY 25 Approved Budget plus FY 26 – FY30  
Assuming minimal revenue, salary, and  
operational increases**



# **Assumptions Used for FY 2026 to FY 2030 General Fund Budget**

**(If minimal changes are made to the level of expenditures and/or revenues)**

- No changes in the number of facilities in operation
- FTE updated to reflect increased counts for FY 2026 projected
- Operational costs remain at FY 2025 level
- 1% Inflation rate applied to revenue and expenses



# Historical Trend Analysis with minimal increases in revenue, salary, and operational expenses

|  | FY2025<br>(Budgeted) | FY2026<br>(estimated) | FY2027<br>(estimated) | FY2028<br>(estimated) | FY2029<br>(estimated) | FY2030<br>(estimated) |
|--|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| BEGINNING FUND BALANCE                     | 71,232,782           | 67,791,196            | 50,677,568            | 29,392,804            | 7,895,192             | (13,817,396)          |
| REVENUES & TRANSFERS IN                    | 268,871,903          | 267,372,414           | 270,046,138           | 272,746,600           | 275,474,066           | 278,228,806           |
| EXPENDITURES & TRANSFERS OUT               | 272,313,489          | 284,486,042           | 291,330,902           | 294,244,211           | 297,186,654           | 300,158,520           |
| EXCESS/(DEFICIT)                           | (3,441,586)          | (17,113,628)          | (21,284,764)          | (21,497,612)          | (21,712,588)          | (21,929,714)          |
| ENDING FUND BALANCE                        | 67,791,196           | 50,677,568            | 29,392,804            | 7,895,192             | (13,817,396)          | (35,747,110)          |
| Fund Balance as a % of Annual Expenditures | 24.89%               | 17.81%                | 10.09%                | 2.68%                 | -4.65%                | -11.91%               |



# **Historical Trend Analysis and Preliminary Future Projections**

**FY 25 Approved Budget plus FY 26 – FY30**

**Assuming minimal revenue changes, 3% salary increase for all staff, not implementing the Classified Salary Study**





# Historical Trend Analysis and Preliminary Future Projections with 3% Salary Increases

|   | FY2025<br>(Budgeted) | FY2026<br>(estimated) | FY2027<br>(estimated) | FY2028<br>(estimated) | FY2029<br>(estimated) | FY2030<br>(estimated) |
|---|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| BEGINNING FUND BALANCE                              | 71,232,782           | 67,791,196            | 46,449,073            | 20,893,530            | (4,917,569)           | (30,986,780)          |
| REVENUES & TRANSFERS IN                             | 268,871,903          | 267,372,414           | 270,046,138           | 272,746,600           | 275,474,066           | 278,228,806           |
| EXPENDITURES & TRANSFERS OUT                        | 272,313,489          | 288,714,537           | 295,601,682           | 298,557,699           | 301,543,276           | 304,558,709           |
| EXCESS/(DEFICIT)                                    | (3,441,586)          | (21,342,123)          | (25,555,544)          | (25,811,099)          | (26,069,210)          | (26,329,902)          |
| ENDING FUND BALANCE                                 | 67,791,196           | 46,449,073            | 20,893,530            | (4,917,569)           | (30,986,780)          | (57,316,682)          |
| Fund Balance as a % of Annual Expenditures          | 24.89%               | 16.09%                | 7.07%                 | -1.65%                | -10.28%               | -18.82%               |
| Minimum Fund Balance at 8% of Annual Expenditures   | 21,785,079           | 23,097,163            | 23,648,135            | 23,884,616            | 24,123,462            | 24,364,697            |
| Amount over (under) Policy for Minimum Fund Balance | 46,006,117           | 23,351,911            | (2,754,605)           | (28,802,185)          | (55,110,242)          | (81,681,379)          |
| Maximum Fund Balance at 15% of Annual Expenditures  | 40,847,023           | 43,307,180            | 44,340,252            | 44,783,655            | 45,231,491            | 45,683,806            |
| Amount over (under) Policy for Maximum Fund Balance | 26,944,173           | 3,141,893             | (23,446,723)          | (49,701,224)          | (76,218,271)          | (103,000,488)         |

# **Historical Trend Analysis and Preliminary Future Projections**

**FY 25 Approved Budget plus FY 26 – FY30**

**Assuming minimal revenue changes, 3% salary increase for all Certified, and implementation of the Classified Salary Study**





# Historical Trend Analysis and Preliminary Future Projections with 3% Salary Certified & Classified Salary Study implementation no reductions

|   | FY2025<br>(Budgeted) | FY2026<br>(estimated) | FY2027<br>(estimated) | FY2028<br>(estimated) | FY2029<br>(estimated) | FY2030<br>(estimated) |
|---|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| BEGINNING FUND BALANCE                              | 71,232,782           | 67,791,196            | 45,427,341            | 18,839,848            | (8,013,521)           | (35,135,423)          |
| REVENUES & TRANSFERS IN                             | 268,871,903          | 267,372,414           | 270,046,138           | 272,746,600           | 275,474,066           | 278,228,806           |
| EXPENDITURES & TRANSFERS OUT                        | 272,313,489          | 289,736,269           | 296,633,632           | 299,599,968           | 302,595,968           | 305,621,927           |
| EXCESS/(DEFICIT)                                    | (3,441,586)          | (22,363,855)          | (26,587,493)          | (26,853,368)          | (27,121,902)          | (27,393,121)          |
| ENDING FUND BALANCE                                 | 67,791,196           | 45,427,341            | 18,839,848            | (8,013,521)           | (35,135,423)          | (62,528,544)          |
| Fund Balance as a % of Annual Expenditures          | 24.89%               | 15.68%                | 6.35%                 | -2.67%                | -11.61%               | -20.46%               |
| Minimum Fund Balance at 8% of Annual Expenditures   | 21,785,079           | 23,178,902            | 23,730,691            | 23,967,997            | 24,207,677            | 24,449,754            |
| Amount over (under) Policy for Minimum Fund Balance | 46,006,117           | 22,248,440            | (4,890,843)           | (31,981,518)          | (59,343,100)          | (86,978,298)          |
| Maximum Fund Balance at 15% of Annual Expenditures  | 40,847,023           | 43,460,440            | 44,495,045            | 44,939,995            | 45,389,395            | 45,843,289            |
| Amount over (under) Policy for Maximum Fund Balance | 26,944,173           | 1,966,901             | (25,655,197)          | (52,953,516)          | (80,524,818)          | (108,371,833)         |
|   |                      |                       |                       |                       |                       |                       |

# **Historical Trend Analysis and Preliminary Future Projections**

**FY 25 Approved Budget plus FY 26 – FY30**

**Assuming 1 Mill equivalent increase in revenue, 3% salary increase for all Certified, and implementation of the Classified Salary Study & Reduction of 30 Vacancies  
(23 Certified & 7 Classified)**



# Historical Trend Analysis and Preliminary Future Projections

## 1 Mill Equivalent Increase & Certified 3% Increase and Salary Study implementation

|   | FY2025<br>(Budgeted) | FY2026<br>(estimated) | FY2027<br>(estimated) | FY2028<br>(estimated) | FY2029<br>(estimated) | FY2030<br>(estimated) |
|---|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| BEGINNING FUND BALANCE                              | 71,232,782           | 67,791,196            | 51,336,188            | 30,716,630            | 9,890,877             | (11,143,135)          |
| REVENUES & TRANSFERS IN                             | 268,871,903          | 273,281,261           | 276,014,074           | 278,774,214           | 281,561,957           | 284,377,576           |
| EXPENDITURES & TRANSFERS OUT                        | 272,313,489          | 289,736,269           | 296,633,632           | 299,599,968           | 302,595,968           | 305,621,927           |
| EXCESS/(DEFICIT)                                    | (3,441,586)          | (16,455,008)          | (20,619,558)          | (20,825,754)          | (21,034,011)          | (21,244,351)          |
| ENDING FUND BALANCE                                 | 67,791,196           | 51,336,188            | 30,716,630            | 9,890,877             | (11,143,135)          | (32,387,486)          |
| Fund Balance as a % of Annual Expenditures          | 24.89%               | 17.72%                | 10.36%                | 3.30%                 | -3.68%                | -10.60%               |
|   |                      |                       |                       |                       |                       |                       |
| Minimum Fund Balance at 8% of Annual Expenditures   | 21,785,079           | 23,178,902            | 23,730,691            | 23,967,997            | 24,207,677            | 24,449,754            |
| Amount over (under) Policy for Minimum Fund Balance | 46,006,117           | 28,157,287            | 6,985,940             | (14,077,121)          | (35,350,812)          | (56,837,240)          |
| Maximum Fund Balance at 15% of Annual Expenditures  | 40,847,023           | 43,460,440            | 44,495,045            | 44,939,995            | 45,389,395            | 45,843,289            |
| Amount over (under) Policy for Maximum Fund Balance | 26,944,173           | 7,875,748             | (13,778,415)          | (35,049,119)          | (56,532,530)          | (78,230,775)          |
|   |                      |                       |                       |                       |                       |                       |

# **FY 2026 Classified Salary Study Overview & Position Upgrades**



# Classified Salary Schedule



In 2023, we commissioned a classified salary study. The issues identified in the study are still present in our current Classified Salary Schedule.

- The scale is compressed due to the number of available steps.
- Beginning with year 10, steps are earned every 3 years. This contributes to salary compression.
- The salary range spread is 11.5%. The industry average is around 54%.

For most positions, the earned salary is competitive at the minimum and midpoint levels. That is not the case when looking at the maximum salary levels. The maximum salary levels is impacted by the issues listed above, which decreases the earning potential when compared to similar positions at peer organizations.

| Year        | Survey Minimum<br>% Difference | Survey Midpoint<br>% Difference | Survey Maximum<br>% Difference | Survey Average<br>Range |
|-------------|--------------------------------|---------------------------------|--------------------------------|-------------------------|
| 2023        | 12.4%                          | -5.2%                           | -18.4%                         | 54.2%                   |
| 2025 Update | 16.7%                          | 0.5%                            | -14.7%                         | 54%                     |



# Classified Salary Schedule



If implemented, the classified schedule could curb the number of long-term, veteran employees leaving the District for higher paying positions with other employers.

- The schedule would have 20 steps and would allow employees to earn a step every 2 years through Year 36.
- The average salary adjustment would be \$1,585.
- The primary implementation method is based on employee years of experience, so the percentage increase would be different for each employee.
- Some employees would see a minimal increase (less than 2%) because they have fewer years of experience, and where the position salary falls in relation to peer organizations.

# Budget Priorities and Other Considerations



| Budget Need  | Amount                | Rationale   |
|--|-----------------------|---|
| Truancy Specialist   | ~\$70,795 + benefits  | This aligns with a critical priority and current gap in the system where chronic absenteeism persists. This position would function more on the ground with schools to provide much-needed consistency in addressing community challenges with chronic absenteeism.   |
| Implement Salary Schedule for Classified/Certified Employees       |                       | The classified schedule could curb the number of long-term, veteran employees leaving the District for higher paying positions with other employers.  |
| Provide 3% raise for Certified Employees                           | \$5,478,551           | A three % increase further supports our teachers and educators to recruit and retain the best   |
| Leadership Coaching and Support (for leaders and academic coaches) | ~\$141,000 + benefits | This would provide another individual in the Office of School Leadership and Supports to coach principals and assistant principals after instructional rounds and to help co-create a strong internal leadership pipeline. This would also provide for uniformity of leadership and application with academic coaches at the school level, working closely with Teaching and Learning in this respect. Emphasis would be placed on newer principals and spaces/schools where differentiated support is needed while strengthening the day-to-day experiences for leaders, offering a more hands-on and consistent level of guidance needed for accelerated school improvement outcomes. |
| Assistant Athletic Director  | \$83,500 + benefits   | The Athletic Department continues to evolve as it provides support to student-athletes, Athletic Directors, and their coaches. As the demands on the district's athletic department continue to grow, this is a strategic move to enhance operational efficiency, compliance, student-athlete support, district compliance with GHSA rules and continued overall program development. This also aligns us with similar districts and their support structure, where we are the only district without full-time school-based athletic directors. This structure is significantly less than what it would cost to budget for full-time Athletic Directors.                                |
| Reduce Media Clerk allocation from 800 students to 600 students    | \$108,000 + benefits  | Elementary schools are allotted a half-time clerk unless their student population reaches 800. We have middle and high schools that are similar and even smaller in size to some elementary populations. <sup>42</sup>  |

# Budget Priorities and Other Considerations



| Budget Need  | Amount                 | Rationale  |
|--|------------------------|--|
| Reclassify Director of Elementary Services to Executive Director                                 | \$16,237.00 + benefits | This recommendation reflects both the expanded scope of district-level instructional leadership and the fact that the majority of current duties already align with executive-level expectations.  |
| Reclassify Director of Maintenance position to Executive Director                                | \$16,237.00 + benefits | This change acknowledges the expanded strategic leadership, operational oversight, and critical infrastructure responsibilities now associated with this role.   |
| Eliminate 4 hard-to-fill part-time custodial positions with 2 Custodial Site Support Specialists | \$27,818.92 + benefits | To closer support custodians, we are recommending  |
| K-5 ELA School Improvement Coordinator   | \$81,329 + benefits    | This recommendation fills a critical need in literacy, an area we currently do not have a coordinator position for.  |
| Reclassify Accounting Clerk IV to Accountant   | \$14,111.13            | Due to increased duties and responsibilities including accounting for and managing all student activity account, this position also provides continuous training to Principals, Secretaries, Clerks, Bookkeepers, and many others to ensure compliance with district policy.                                     |
| Reclassify Student Information System Manager to Coordinator                                     | \$10,183.47 + benefits | Due to the GaDOE initiative to develop the State Reporting System, it is essential to hire technically skilled experts. Compared to other positions in our district and similar roles in other districts, our SIS Manager position needs an upgrade to match their technical proficiency. Upgrade to SIS Manager |

# **FY 2026 Detailed Budget Report**

**3% salary increase for all Certified, Implementation  
of the Classified Salary Study & Reduction of 30  
Vacancies (23 Certified & 7 Classified)**





# Elementary Schools FY26 Budget (GaDOE Base Elementary Size = 450 Students)

## Those in **Red** are Under the Base Size

| Facility/Dept.   | Facility/Dept<br>Code | Projected<br>Enrollment K-12 | PreK | Total<br>Projected<br>Enrollment | Capacity of<br>School | Students Under (Over) | Under<br>Utilized<br>Capacity | Staff FTE | Salaries   | Benefits   | Total Salaries and<br>Benefit | Operations | Total Expenditures | Cost per<br>Student |
|--|-----------------------|------------------------------|------|----------------------------------|-----------------------|-----------------------|-------------------------------|-----------|------------|------------|-------------------------------|------------|--------------------|---------------------|
| Alex II  | 1050                  | 446                          | 22   | 468                              | 525                   | 57                    | 10.9%                         | 48.64     | 2,771,499  | 1,633,415  | 4,404,914                     | 348,571    | 4,753,485          | 10,658.04           |
| Bernd  | 1054                  | 320                          | 22   | 342                              | 475                   | 133                   | 28.0%                         | 41.48     | 2,354,206  | 1,386,741  | 3,740,947                     | 312,629    | 4,053,576          | 12,667.42           |
| Bruce  | 0109                  | 378                          | 22   | 400                              | 500                   | 100                   | 20.0%                         | 41.81     | 2,384,670  | 1,195,625  | 3,580,296                     | 351,498    | 3,931,794          | 10,401.57           |
| Burdell-Hunt   | 0104                  | 412                          | 22   | 434                              | 525                   | 91                    | 17.3%                         | 47.66     | 3,032,195  | 1,736,939  | 4,769,134                     | 342,584    | 5,111,718          | 12,407.08           |
| Carter   | 1205                  | 480                          | 22   | 502                              | 525                   | 23                    | 4.4%                          | 50.15     | 2,849,773  | 1,660,643  | 4,510,416                     | 361,542    | 4,871,958          | 10,149.91           |
| Hartley  | 2060                  | 339                          | 22   | 361                              | 500                   | 139                   | 27.8%                         | 42.16     | 2,326,011  | 1,385,126  | 3,711,138                     | 333,075    | 4,044,213          | 11,929.83           |
| Heard  | 3060                  | 566                          | 44   | 610                              | 775                   | 165                   | 21.3%                         | 58.35     | 3,298,928  | 1,869,101  | 5,168,029                     | 392,303    | 5,560,332          | 9,823.91            |
| Heritage   | 0605                  | 442                          | 44   | 486                              | 650                   | 164                   | 25.2%                         | 50.64     | 2,963,542  | 1,740,423  | 4,703,966                     | 353,663    | 5,057,629          | 11,442.60           |
| Ingram-Pye   | 3067                  | 426                          | 22   | 448                              | 650                   | 202                   | 31.1%                         | 49.96     | 2,890,118  | 1,544,768  | 4,434,886                     | 340,423    | 4,775,309          | 11,209.65           |
| JR Lewis   | 1311                  | 667                          | 44   | 711                              | 700                   | (11)                  | -1.6%                         | 67.94     | 3,691,537  | 2,145,433  | 5,836,970                     | 387,790    | 6,224,760          | 9,332.47            |
| Lane   | 1305                  | 434                          | 22   | 456                              | 450                   | (6)                   | -1.3%                         | 48.30     | 2,815,105  | 1,683,914  | 4,499,019                     | 320,492    | 4,819,511          | 11,104.86           |
| MLK  | 1306                  | 632                          | 44   | 676                              | 775                   | 99                    | 12.8%                         | 62.26     | 3,830,259  | 2,135,754  | 5,966,013                     | 409,341    | 6,375,354          | 10,087.59           |
| Porter   | 1067                  | 385                          | 22   | 407                              | 450                   | 43                    | 9.6%                          | 43.51     | 2,514,027  | 1,397,624  | 3,911,651                     | 328,845    | 4,240,496          | 11,014.27           |
| Skyview  | 0103                  | 391                          | 44   | 435                              | 650                   | 215                   | 33.1%                         | 42.69     | 2,604,193  | 1,472,822  | 4,077,016                     | 343,898    | 4,420,914          | 11,306.68           |
| Southfield   | 1307                  | 570                          | 44   | 614                              | 925                   | 311                   | 33.6%                         | 66.04     | 3,740,590  | 2,300,730  | 6,041,320                     | 437,744    | 6,479,064          | 11,366.78           |
| Springdale   | 1105                  | 544                          | 66   | 610                              | 750                   | 140                   | 18.7%                         | 57.70     | 3,442,813  | 1,916,331  | 5,359,143                     | 365,371    | 5,724,514          | 10,523.00           |
| Taylor   | 0405                  | 562                          | 22   | 584                              | 650                   | 66                    | 10.2%                         | 61.28     | 3,485,705  | 2,101,583  | 5,587,288                     | 373,957    | 5,961,245          | 10,607.20           |
| Union  | 0705                  | 442                          | 22   | 464                              | 675                   | 211                   | 31.3%                         | 47.31     | 2,762,415  | 1,647,980  | 4,410,396                     | 371,158    | 4,781,554          | 10,817.99           |
| Veterans   | 1309                  | 678                          | 22   | 700                              | 725                   | 25                    | 3.4%                          | 70.50     | 3,964,774  | 2,319,056  | 6,283,830                     | 411,296    | 6,695,126          | 9,874.82            |
| Vineville Academy                                      | 0203                  | 440                          | 44   | 484                              | 500                   | 16                    | 3.2%                          | 45.47     | 2,919,552  | 1,628,627  | 4,548,180                     | 344,814    | 4,892,994          | 11,120.44           |
| Williams   | 0383                  | 265                          | 22   | 287                              | 475                   | 188                   | 39.6%                         | 37.26     | 2,054,996  | 1,213,029  | 3,268,025                     | 313,289    | 3,581,314          | 13,514.39           |
| Total-Elementary Schools                               | 21                    | 9,819                        | 660  | 10,479                           | 12,850                | 2,371                 | 18.5%                         | 1,081.11  | 62,696,908 | 36,115,667 | 98,812,574                    | 7,544,283  | \$ 106,356,857     | \$ 10,832           |
| # of Schools Below GaDOE Target                        | 9                     |                              | -    |                                  |                       |                       |                               |           |            |            |                               |            |                    |                     |
| % of Elementary Schools Below Target Enrollment of 450 | 42.9%                 |                              |      |                                  |                       |                       |                               |           |            |            |                               |            |                    |                     |



Middle Schools FY 25 Budget (GaDOE Base Middle School Size = 624 Students) Those in Red are Under the Base Size  
High Schools FY 25 Budget (GaDOE Base High School Size = 970 Students) Those in Red are Under the Base Size



# System Level FY 25 Budget by Department

| Facility/Dept.                                 | Facility/Dept<br>Code | Projected<br>Enrollment K-12 | PreK | Total<br>Projected<br>Enrollment | Capacity of<br>School | Students Under (Over) | Under<br>Utilized<br>Capacity | Staff FTE | Salaries     | Benefits     | Total Salaries and<br>Benefit | Operations | Total Expenditures | Cost per<br>Student |
|--|-----------------------|------------------------------|------|----------------------------------|-----------------------|-----------------------|-------------------------------|-----------|--------------|--------------|-------------------------------|------------|--------------------|---------------------|
| System Level                                   |                       |                              |      |                                  |                       |                       |                               |           |              |              |                               |            |                    |                     |
| Superintendent                                 | 1220                  |                              |      |                                  |                       |                       |                               | 2.00      | 376,231      | 159,517      | 535,748                       | 43,225     | 578,973            | 26.94               |
| Executive Officers                             | 1221                  |                              |      |                                  |                       |                       |                               | 6.00      | 738,549      | 337,378      | 1,075,927                     | 140,200    | 1,216,127          | 56.59               |
| Safety   | 1227                  |                              |      |                                  |                       |                       |                               | 2.49      | 222,758      | 62,335       | 285,093                       | 277,422    | 562,515            | 26.18               |
| Insurance                                      | 1228                  |                              |      |                                  |                       |                       |                               | -         | -            | -            | -                             | 1,722,000  | 1,722,000          | 80.13               |
| General Administration & Board                 | 1320                  |                              |      |                                  |                       |                       |                               | 1.00      | 131,718      | 72,641       | 204,359                       | 2,342,243  | 2,546,602          | 118.51              |
| Communications                                 | 1360                  |                              |      |                                  |                       |                       |                               | 4.00      | 361,719      | 200,410      | 562,129                       | 376,690    | 938,819            | 43.69               |
| Stadiums (Defore, Thompson)                    | 2002                  |                              |      |                                  |                       |                       |                               | -         | -            | -            | -                             | 289,263    | 289,263            | 13.46               |
| SPED Admin 2210                                | 2210                  |                              |      |                                  |                       |                       |                               | 34.93     | 2,813,612    | 1,467,796    | 4,281,408                     | 136,937    | 4,418,345          | 205.61              |
| T&L/Curriculum Development                     | 2225                  |                              |      |                                  |                       |                       |                               | 12.33     | 1,166,925    | 538,896      | 1,705,822                     | 237,770    | 1,943,592          | 90.45               |
| T&L/Asst. Supt.                                | 2229                  |                              |      |                                  |                       |                       |                               | 4.00      | 492,741      | 240,149      | 732,890                       | 314,602    | 1,047,492          | 48.75               |
| Student Affairs/Social Work/Hospital Homebound | 2310                  |                              |      |                                  |                       |                       |                               | 9.00      | 746,847      | 430,542      | 1,177,388                     | 32,493     | 1,209,881          | 56.30               |
| Student Affairs/Psychology                     | 2311                  |                              |      |                                  |                       |                       |                               | 15.47     | 1,306,431    | 653,284      | 1,959,715                     | 69,400     | 2,029,115          | 94.43               |
| T&L/Fine Arts                                  | 2331                  |                              |      |                                  |                       |                       |                               | 3.00      | 245,285      | 142,368      | 387,653                       | 222,583    | 610,236            | 28.40               |
| Media Services (Central Office)                | 2335                  |                              |      |                                  |                       |                       |                               | 1.00      | 114,189      | 57,309       | 171,498                       | 21,700     | 193,198            | 8.99                |
| Gifted Admin                                   | 2336                  |                              |      |                                  |                       |                       |                               | 1.00      | 53,305       | 38,842       | 92,147                        | 17,783     | 109,930            | 5.12                |
| T&L/Athletics                                  | 2337                  |                              |      |                                  |                       |                       |                               | 7.00      | 514,334      | 211,171      | 725,505                       | 523,690    | 1,249,195          | 58.13               |
| SPED Admin 2420                                | 2420                  |                              |      |                                  |                       |                       |                               | 10.00     | 401,992      | 197,928      | 599,920                       | 659,275    | 1,259,195          | 58.60               |
| Residential Treatment Centers (Twin Cedars)    | 2792                  |                              |      |                                  |                       |                       |                               | -         | -            | -            | -                             | 4,278      | 4,278              | 0.20                |
| Student Affairs/PBIS                           | 3230                  |                              |      |                                  |                       |                       |                               | 1.00      | 98,197       | 52,458       | 150,655                       | 23,374     | 174,029            | 8.10                |
| Hearing Office                                 | 3231                  |                              |      |                                  |                       |                       |                               | 2.00      | 112,132      | 41,168       | 153,300                       | 4,200      | 157,500            | 7.33                |
| Student Affairs/Guidance                       | 3233                  |                              |      |                                  |                       |                       |                               | 3.00      | 223,897      | 135,994      | 359,891                       | 57,724     | 417,615            | 19.43               |
| Assistant Supt of Student Affairs              | 3238                  |                              |      |                                  |                       |                       |                               | 8.00      | 622,341      | 302,295      | 924,636                       | 72,954     | 997,590            | 46.42               |
| Campus Police/Crossing Guards                  | 3450                  |                              |      |                                  |                       |                       |                               | 73.76     | 1,904,657.39 | 1,154,891.15 | 3,059,549                     | 127,900    | 3,187,449          | 148.33              |
| Nursing  | 3540                  |                              |      |                                  |                       |                       |                               | -         | -            | -            | -                             | 1,598,491  | 1,598,491          | 74.39               |



# System Level FY 25 Budget by Department

| Facility/Dept.                       | Facility/Dept<br>Code | Projected<br>Enrollment K-12 | PreK | Total<br>Projected<br>Enrollment | Capacity of<br>School | Students Under (Over) | Under<br>Utilized<br>Capacity | Staff FTE | Salaries       | Benefits      | Total Salaries and<br>Benefit | Operations    | Total Expenditures | Cost per<br>Student |
|--------------------------------------|-----------------------|------------------------------|------|----------------------------------|-----------------------|-----------------------|-------------------------------|-----------|----------------|---------------|-------------------------------|---------------|--------------------|---------------------|
| School Improvement/After School      | 4234                  |                              |      |                                  |                       |                       |                               | 3.00      | 340,917.88     | 171,372.29    | 512,290                       | 73,750        | 586,040            | 27.27               |
| Human Resources                      | 5226                  |                              |      |                                  |                       |                       |                               | 18.00     | 1,327,012      | 728,975       | 2,055,987                     | 560,175       | 2,616,162          | 121.74              |
| PLC                                  | 5325                  |                              |      |                                  |                       |                       |                               | 3.00      | 227,227        | 136,889       | 364,116                       | 633,610       | 997,726            | 46.43               |
| Technology/REAA                      | 6326                  |                              |      |                                  |                       |                       |                               | 6.49      | 496,803.01     | 260,198.81    | 757,002                       | 478,102       | 1,235,104          | 57.48               |
| Technology/Chief Information Officer | 6334                  |                              |      |                                  |                       |                       |                               | 4.00      | 360,847        | 200,091       | 560,939                       | 8,013,535     | 8,574,474          | 399.02              |
| Technology                           | 6501                  |                              |      |                                  |                       |                       |                               | 42.00     | 2,683,088      | 1,516,252     | 4,199,340                     | 212,884       | 4,412,224          | 205.32              |
| Chief Financial Officer              | 7021                  |                              |      |                                  |                       |                       |                               | 3.00      | 352,631        | 174,979       | 527,609                       | 19,861        | 547,470            | 25.48               |
| Central Office Copiers               | 7330                  |                              |      |                                  |                       |                       |                               | -         | -              | -             | -                             | 212,100       | 212,100            | 9.87                |
| Accounting                           | 7340                  |                              |      |                                  |                       |                       |                               | 23.00     | 1,433,853      | 820,164       | 2,254,017                     | 279,300       | 2,533,317          | 117.89              |
| Finance Computer                     | 7341                  |                              |      |                                  |                       |                       |                               | 0.49      | 21,680         | 6,577         | 28,257                        | 13,300        | 41,557             | 1.93                |
| Procurement                          | 7345                  |                              |      |                                  |                       |                       |                               | 11.00     | 633,648        | 328,238       | 961,886                       | 102,700       | 1,064,586          | 49.54               |
| Other Central Office Operations      | 8014                  |                              |      |                                  |                       |                       |                               | -         | -              | -             | -                             | -             | -                  | -                   |
| Maintenance & Operations             | 8110                  |                              |      |                                  |                       |                       |                               | 47.00     | 2,386,104.53   | 1,131,068.00  | 3,517,173                     | 2,665,560     | 6,182,733          | 287.72              |
| Custodial                            | 8140                  |                              |      |                                  |                       |                       |                               | 9.75      | 363,000        | 215,032       | 578,032                       | 251,385       | 829,417            | 38.60               |
| Assistant Supt of Operations         | 8170                  |                              |      |                                  |                       |                       |                               | 0.40      | 67,780         | 20,613        | 88,394                        | -             | 88,394             | 4.11                |
| Chief of Staff                       | 8247                  |                              |      |                                  |                       |                       |                               | 2.00      | 249,200        | 120,933       | 370,133                       | 90,150        | 460,283            | 21.42               |
| Special Projects                     | 8300                  |                              |      |                                  |                       |                       |                               | -         | -              | -             | -                             | 47,500        | 47,500             | 2.21                |
| Transportation                       | 8320                  |                              |      |                                  |                       |                       |                               | 213.00    | 5,223,114      | 3,390,138     | 8,613,252                     | 3,346,895     | 11,960,147         | 556.57              |
| RJ Williams (HCCA)                   | 9130                  |                              |      |                                  |                       |                       |                               | 26.00     | 1,952,304.98   | 1,083,082.08  | 3,035,387                     | 388,117       | 3,423,504          | 159.31              |
| Contingency                          | 9550                  |                              |      |                                  |                       |                       |                               | -         | -              | -             | -                             | 100,000       | 100,000            | 4.65                |
| Transfers Out                        |                       |                              |      |                                  |                       |                       |                               |           |                |               | -                             | 1,400,000     | 1,400,000          | 65.15               |
| Grand Total System Level             |                       |                              |      |                                  |                       |                       |                               | 613.11    | 30,767,071     | 16,801,973    | 47,569,044                    | 28,205,121    | \$ 75,774,165      | \$ 3,526            |
|                                      |                       |                              |      |                                  |                       |                       |                               |           |                |               |                               |               |                    |                     |
| Grand Total All                      |                       | 20,609                       |      |                                  |                       |                       |                               | 2,735.44  | \$ 156,803,973 | \$ 88,254,043 | \$ 245,058,015                | \$ 44,678,254 | \$ 289,736,269     | \$ 13,908           |



# **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<br>QBE 2020 | FTEs per QBE<br>2025 | Enrollment<br>Growth/(Decline) | 2019 Digest<br>Value | 2024 Digest<br>Value | % Increase in<br>Net Digest<br>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><br>Property Tax<br>Revenue 2019 to<br>2024 | % Increase in<br>Revenue 2019<br>to 2024 | % Increase in<br>Net Digest<br>Value | Variance in<br>Digest<br>Increase VS.<br>Taxes Levied | Property Tax<br>Levied Per<br>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<br>FTE QBE<br>2020 | Revenue per<br>FTE QBE<br>2025 | Revenue<br>Per Pupil<br>Increase/<br>(Decrease) | % Revenue<br>Per Pupil<br>Increase/<br>(Decrease) | Millage Rate<br>CY 2019 | Millage Rate<br>CY 2020 | Millage Rate CY<br>2021 | % Millage Rate<br>Change 2024 vs.<br>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%                                   |



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 30<sup>th</sup> 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

|  |  |
|--|--|
| <b>Monday, April 14, 2025 @ 5:00 p.m. Called Board Meeting (Date and Time to be set by Board at December 2024 Board Meeting)</b>               | <b>Board Budget Work Session #1</b>  |
| <b>Monday, May 5, 2025 @ 5:00 p.m. Called Board Meeting (Date and Time to be set by Board at December 2024 Board Meeting)</b>                  | <b>Board Budget Work Session #2</b>  |
| <b>Thursday, May 15, 2025, Regular Board Meeting</b>   | <b>Tentative Adoption of Proposed FY2026 Annual Operating Budget by the Board of Education</b> |
| <b>Saturday, May 31, 2025</b>  | <b>Advertise Proposed FY 2026 Budget in Local Newspaper</b>                                    |
| <b>Tuesday, June 10, 2025 @ 5:00 p.m. Called Board Meeting (Date and Time to be set by Board at December 24 Board Meeting)</b>                 | <b>Public Hearing #1 on Proposed FY2026 Annual Operating Budget</b>                            |
| <b>Tuesday, June 17, 2025 @ 5:00 p.m. (One Week after Public Hearing #1) (Date and Time to be set by Board at December 2024 Board Meeting)</b> | <b>Public Hearing #2 on Proposed FY2026 Annual Operating Budget</b>                            |
| <b>Wednesday, June 18, 2025 Regular Board Meeting</b>  | <b>Board Final Adoption of the FY2026 Annual Operating Budget</b>                              |







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