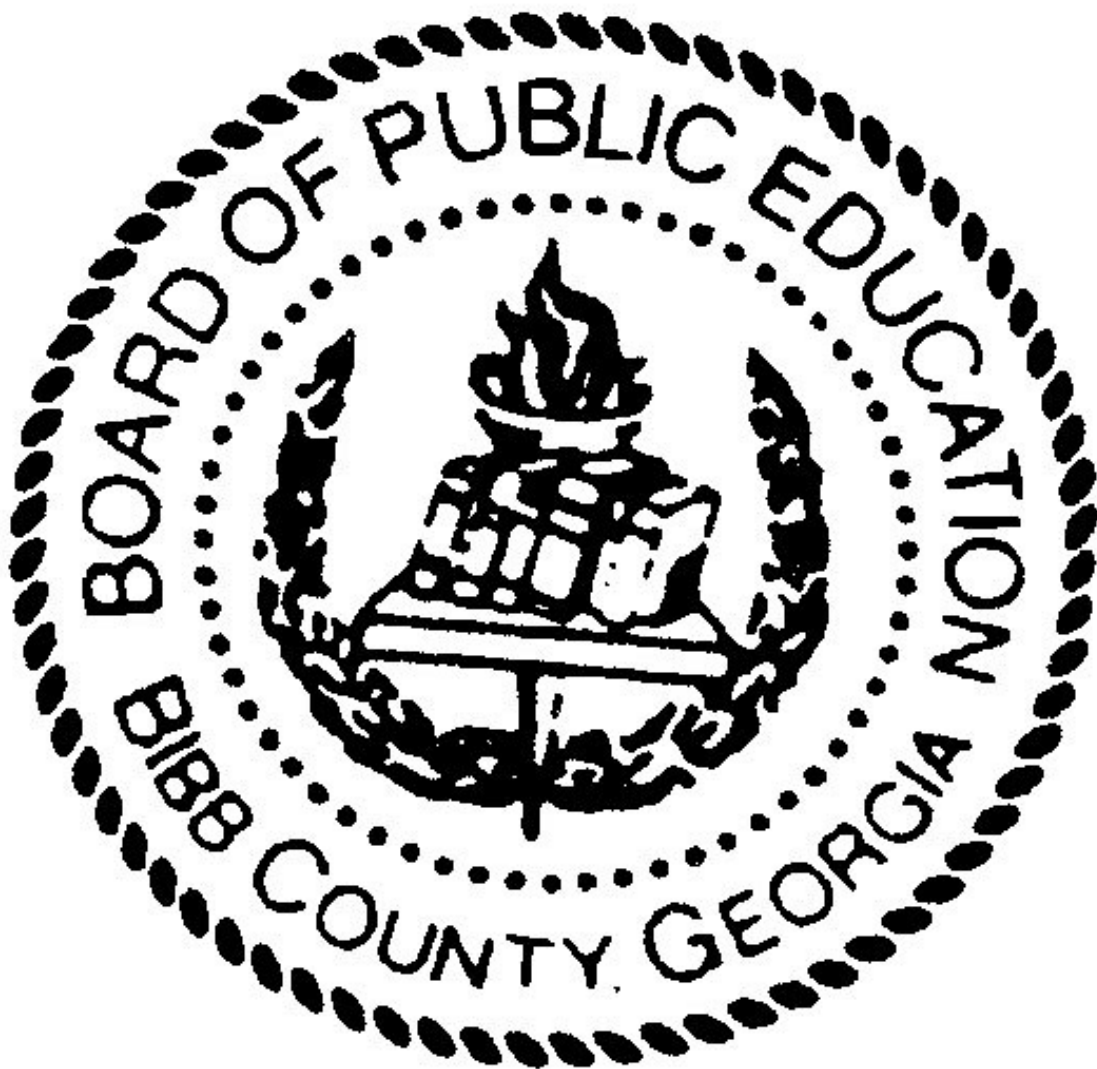


The Board Brief

March 12, 2026



Budget Brief: Planning for Fiscal Year 2027

The Budget Brief is an extension of the Board Brief newsletter, a summary of the information presented and actions taken at Bibb County Board of Education meetings for the Bibb County School District in Macon, Ga. The Budget Brief is intended to provide background information for staff, parents, and community members as the District prepares the Budget for Fiscal Year 2027, also identified as the 2026-2027 school year.

Summary of Meeting - March 12, 2026

- The first Budget Work Session provides a starting point for Board members to understand and review District planning for the FY 2027 Budget. Information will continue to be updated throughout the budget season as more data is received from the state and local level.
- The District is serving fewer students than in past years, which directly affects funding from the state. Enrollment is projected to decline again next school year, and additional funding losses are occurring as some students use the Georgia Promise Scholarship to attend other schools.
- Leadership is working to align staffing more closely with enrollment while still meeting state and federal requirements. Even with fewer students, schools must maintain certain class sizes, provide special education services, and ensure students receive appropriate support.
- Attracting and keeping strong teachers and school leaders remains a top priority, but it comes with significant costs. Salaries and benefits make up about 85% of the General Fund, and expenses for health insurance and teacher retirement have increased sharply in recent years, creating more strain.
- The District is planning for long-term stability while enrollment continues to decline. This includes difficult conversations, and addressing these realities now is part of ensuring the District is financially prepared to serve students well in the years ahead.
- Leaders are carefully reviewing options such as improving efficiency, adjusting local revenue, and prioritizing investments that support classrooms, student safety, and instructional quality.



Board Begins Initial Financial Outlook and Preliminary Budget for FY 2027

Bibb County Board of Education members met for Budget Work Session #1 on Thursday, March 12, 2026. The purpose of this meeting was to provide an initial financial outlook and preliminary budget calculations for the Fiscal Year 2027 Budget (2026-2027 school year) given current available information and receive feedback from the Board of Education.

Important Note: Information will continue to be updated throughout the budget season as more information is received from the state and local level.

Superintendent Dr. Dan A. Sims and Chief Financial Officer Eric Bush walked Board members through how the budget is put together for the year, covering enrollment projections, staffing allocations, estimated salary and benefit cost, operational cost by facility/department, as well as estimated revenues. [To view the presentation, click here.](#)

A Summary of Information Presented

Declining enrollment is a central driver of the District's financial challenges. Enrollment for the 2026–2027 school year is projected at 20,546 students, representing a loss of nearly 900 students compared to the prior year's projection. This decline directly reduces state funding while many costs remain fixed. The impact is further intensified by the Georgia Promise Act, which has already drawn approximately 600 students out of the district, resulting in an estimated \$2.4–\$3.0 million reduction in revenue. These enrollment losses create long-term structural pressure on the budget, limiting the District's ability to sustain current operations without changes.

At the same time, the District faces significant unfunded or underfunded mandates that restrict flexibility in responding to enrollment decline. State requirements related to class size, special education services, and student supports require staffing levels that do not decrease proportionally with fewer students. Staffing formulas were revised to align with Georgia Department of Education class-size limits, particularly in early grades, and an extensive review confirmed the need to maintain 164 special education paraprofessionals districtwide. Many of these positions must be funded locally while awaiting uncertain or delayed grant reimbursements, requiring the District to absorb costs up front and prioritize staffing efficiency without compromising legally required services.

Recruitment and retention of high-quality teachers and leaders remain essential priorities but add to financial strain. Salaries and benefits account for approximately 85% of General Fund expenditures, which is common for school districts, but it also creates financial impacts due to sharp increases in Teacher Retirement System (TRS) and State Health Benefit Plan (SHBP) costs. Since 2022, these benefit increases have added tens of millions of dollars annually to District obligations, functioning as ongoing unfunded mandates beyond local control. Despite these pressures, the District continues to invest in competitive salaries, step increases, and retention efforts to protect leader and teacher quality, recognizing that strong educators and school leadership are critical to student success.

Looking ahead, the District emphasizes future readiness through long-term planning and difficult but necessary decisions. Operating the same number of schools while serving fewer students is not sustainable, as each school carries significant fixed costs for staffing, utilities, maintenance, and safety. As a result, the District is examining options such as school consolidation, operational efficiencies, and revenue adjustments to stabilize finances. These steps are framed not as short-term cuts, but as efforts to responsibly align resources with enrollment realities while preserving instructional quality, staffing effectiveness, and the District's ability to serve students well into the future.

Key Points to Understand in Planning for FY 2027

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

A breakdown of important points for understanding the District's focus in planning for FY 2027 are identified below.

FY 2027 Budget Priorities

- Recruitment/Retention
- Staffing Efficiency
- Future Readiness
- Leader/Teacher Quality

Funding Impacts

- Revenues
 - Current enrollment is 20,800. Funding for FY 2027 will be based on FTE student counts from October 2025 and March 2026. FY 2027 estimated enrollment = 20,546.
 - The District anticipated an increase in revenue for FY 2026 and FY 2027, before decline due to enrollment.
 - Tax revenue will be evaluated and recommendations made to stabilize the budget.
- Salary and Benefit Assumptions
 - All employees will move to their next step on the Salary Schedule. This is estimated to cost the District \$1.8 to \$2.0 million.
 - No cost-of-living adjustment to salary tables has been included in preliminary budget planning.
 - Health insurance increases of \$600 per year, per employee on the plan add an estimated cost expense of \$700,000 to the general fund.
 - TRS increases from 21.91% to 22.32% per \$2 million will add to the budget costs.

Concerns and Considerations

- The Georgia Promise Act will have a long-term impact on the District. It is estimated about 600 students in Bibb accepted this scholarship in its first year. With state funding of approximately \$4,000/student, this will have an impact of approximately \$2,400,000 to \$3,000,000 in decreased funding for the District. This estimated decrease in funding is expected to become even greater as the program is expanded.
- Inflationary costs in all areas continue to put pressure on District expenditures. These affect fixed cost and variable cost, including utilities, insurance coverage, textbook and software, repair and maintenance, and supplies and equipment.
- We continue to operate small schools with increasing costs and the inability to hire and maintain enough quality staff for all schools. About half of the District's schools are under-enrolled, and many of the District's under-enrolled schools are not earning enough funding from the state allocation to cover staffing costs required to safely operate a school. The District must support these unfunded costs. There is a need to right-size the number of facilities the District operates to maximize limited resources to provide the best for Bibb's students and staff.
- The District has a history of rolling back the millage rate unlike many other school districts in the state. This prevents Bibb from receiving increased tax revenue to increase salaries

accordingly in order to recruit and retain quality staff. The Board will be faced with considerations such as raising the millage rate, or at a minimum, not rolling back the millage rate as an option to provide funds for teacher and staff salary increases to assist with recruitment and retention of high-quality effective staff. If not, right-sizing facilities and/or staffing reductions must be considered.

Next Steps

Because expenses are rising faster than revenues, the District is facing a budget deficit that cannot continue long term. Leaders are carefully reviewing options, such as improving efficiency, adjusting local revenue, and prioritizing investments that support classrooms, student safety, and instructional quality. The goal is to remain focused on future readiness — ensuring that students are taught by strong teachers and leaders in safe, well-run schools — while making responsible financial decisions that protect the District's long-term health.

In preparing the FY 2027 Budget, the District will review measures to reduce costs, including the following considerations identified below.

- Further operational cost reductions
- Freezing longevity step increases and cost of living increases in the future
- Reducing and re-evaluating number of days staff are on contract
- Reduction in programs offered in the district
- Staff furloughs
- School consolidation

The Preliminary FY 2027 Budget document will continue to be updated throughout the spring as the District prepares the Final FY 2027 Budget. Totals will continue to be adjusted as more data becomes available in coming months (i.e., allocation totals, equalization funds, property tax totals, etc.).

Next Budget Updates

The Bibb County Board of Education will meet throughout the spring to review updates in the development of the District's Fiscal Year 2027 (FY27) Budget.

- March 27 - Board Retreat at 484 Mulberry Street, fourth floor Board Room, Macon
- April 7 at 4 p.m. - Budget Work Session of Finance Committee at 484 Mulberry Street, fourth floor Board Room, Macon
- April 9 at 5 p.m. - Budget Work Session #2 at the PLC, 2003 Riverside Drive, Macon
- April 23 at 4 p.m. - Budget Work Session of Finance Committee at 484 Mulberry Street, fourth floor Board Room, Macon
- May 4 at 5 p.m. - Budget Work Session #3 at the PLC, 2003 Riverside Drive, Macon

Helpful Links and Resources

- To review meeting agendas, District policies, Board member contact information and more on Simbli, visit <https://simbli.eboardsolutions.com/Index.aspx?S=4013>.
- To review previous issues of The Board Brief, visit <https://www.bcsdk12.net/departments/communications/the-board-brief-boe-newsletter>.
- [February 10, 2026](#): Budget Planning for 2026-2027 School Year Under Way with FY 2027 Preliminary Budget Priorities
- [March 4, 2026](#): Board Engages with Consultant on Enrollment Trends and Facility Utilization

Other Actions Taken at the Meeting

District Undertaking Multi-Phase Refresh of Staff Technology Devices

In the one action item presented to the Board during the Called Meeting, Board members authorized the District to issue a purchase order to Dell Technologies for staff devices in an amount not to exceed \$2,400,000.00. The District is undertaking a multi-phase refresh of staff devices to improve reliability, consistency, and customer service across the organization. This will be a two-phase project with this first order of devices intended to address teachers' needs. A second phase will be brought to the Board later this year to address remaining staff needs. The funding source is 2021 ESPLOST. For more information, [click here](#).

Board Members

The following Board Members were present at this meeting:

Mr. Daryl J. Morton, At-Large, Post 7 - President

Dr. Sundra M. Woodford, District 5 - Vice President

Mrs. Kristin C. Hanlon, District 3 - Treasurer (*Attended virtually*)

Ms. Myrtice C. Johnson, District 1

Mr. Barney T. Hester, District 4

Mr. James M. Freeman, District 6

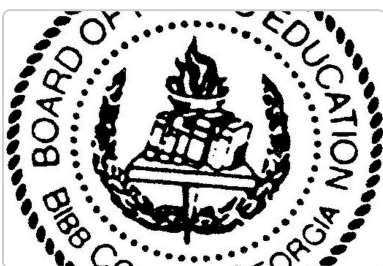
Not Present:

Dr. Henry C. Ficklin, District 2

Dr. Lisa W. Garrett-Boyd, At-Large, Post 8

To learn more about Bibb County Board of Education members, [click here](#).

Watch Bibb Board of Education Monthly Meetings



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Bibb County School District

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Bibb County School District is located in Macon, Ga., with about 22,000 students.