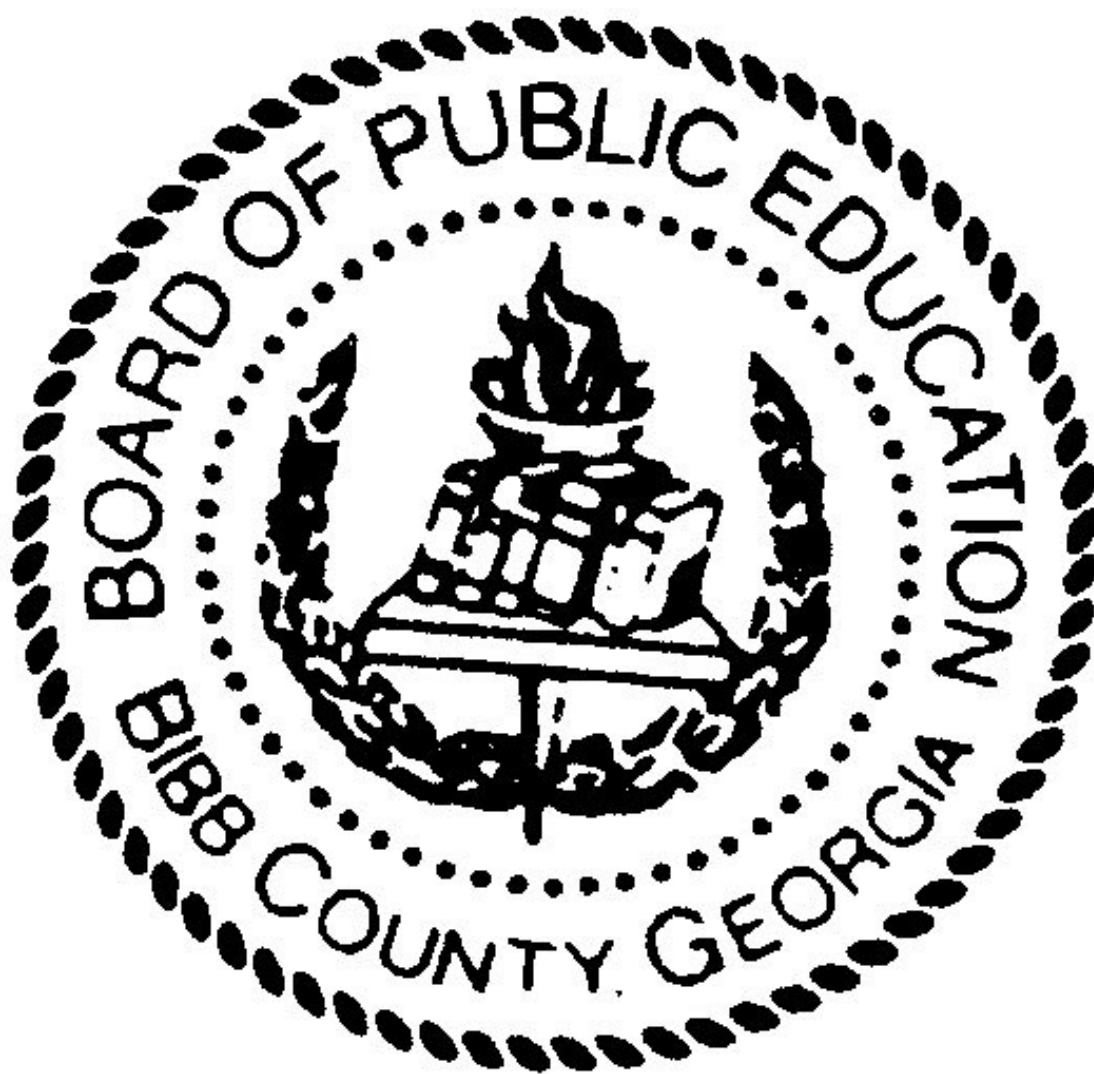


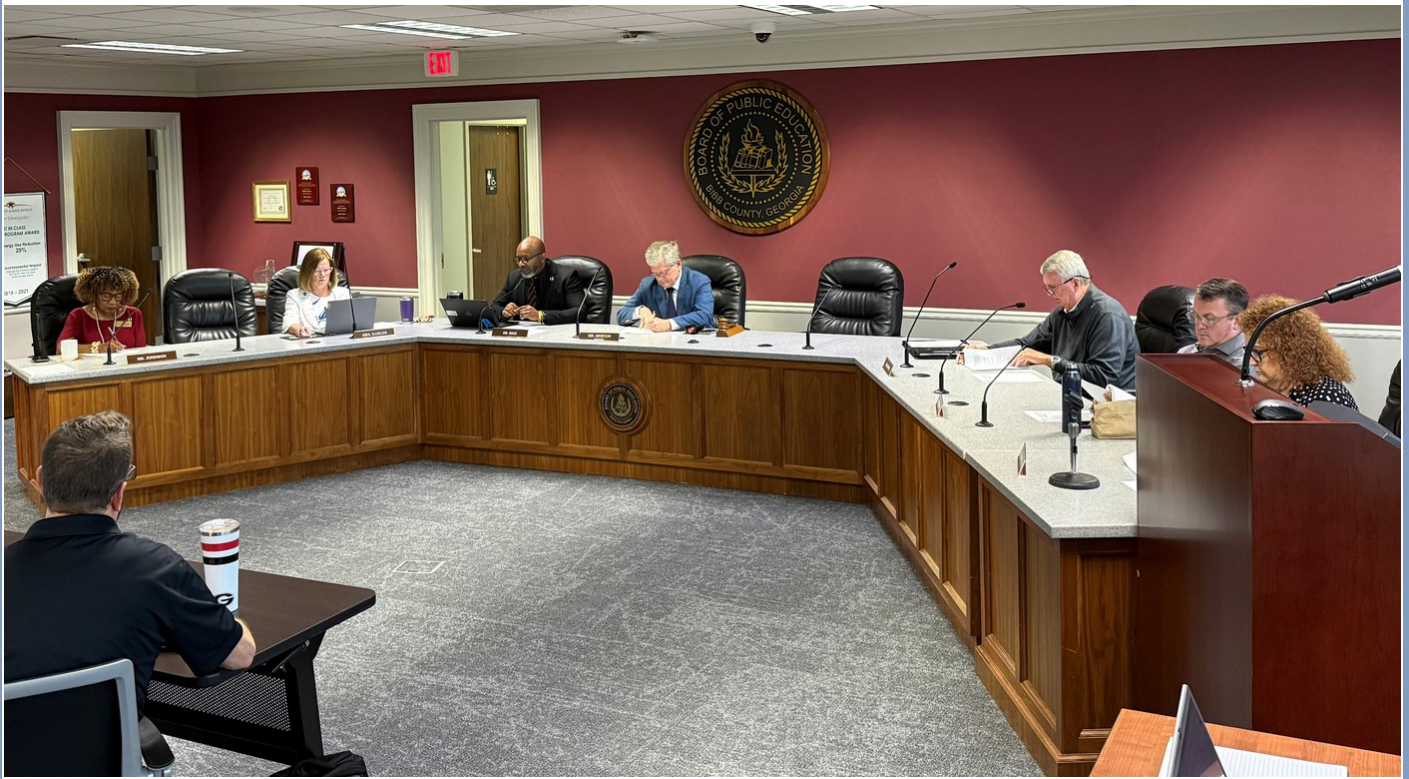
The Board Brief

May 21, 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.



Board Continues Review of FY 2027 Budget

Board members met for an additional FY 2027 General Fund Budget Work Session on Thursday, May 21, 2026, to continue discussing an updated look at projected revenues, expenditures, and strategic priorities for the 2026-2027 school year. [To view the information presented, click here.](#) *(*Note: Some documents are still being uploaded to Simbli. Please return for updates.)*

While budget decisions this year have focused on recruitment and retention, efficient staffing aligned to state funding, expanded student pathways and dual enrollment, and continued investment in teacher and school leader quality, the District is evaluating deeper cuts to account for declining revenue. A helpful resource to reference is the [information presented on March 12, 2026](#) during the FY 2027 Budget Work Session #1. This presentation outlines key factors affecting District funding.

Introduction by Superintendent at the Beginning of the Meeting

Today, we are presenting the initial framework for addressing one of the most difficult financial planning cycles we have faced in recent years. Like districts across Georgia and the nation, Bibb County School District is navigating the combined impact of ESSER expiration, inflationary pressures, rising operational costs, and enrollment-related funding challenges. As a result, we have been asked to identify approximately \$20 million in reductions for FY27 to ensure the District remains fiscally stable and sustainable moving forward.

This work has not been approached as a simple exercise in cutting budgets. Instead, we have worked to develop a strategic framework that prioritizes students, protects classrooms as much as possible, and preserves the district's long-term financial health.

Our focus has been: protecting direct instruction, maintaining safety and compliance, preserving whole child supports, and minimizing disruption to schools whenever possible.

We want to be very honest: A reduction target of this size is significant. There are no easy reductions left in public education. Every dollar in a school district supports people, programs, services, or operational functions that matter. Because of that, we recognize the weight of these decisions and the impact they may have across our organization.

Our work has been guided by several core principles. First, we prioritized attrition and vacancy elimination before considering reductions to filled positions. Second, we prioritized reductions in administrative and operational areas before deeper impacts to schools and classrooms. Third, we focused on shared sacrifice across the organization, including consideration of Central Office furloughs and organizational efficiencies. And finally, we committed to making decisions through a strategic and transparent process rather than implementing across-the-board cuts.

One of the largest opportunities identified involves the elimination of non-essential vacant positions. In many cases, these are positions the District is currently operating without today. This allows us to reduce expenditures while minimizing immediate disruption to students and employees.

Every vacancy is being reviewed individually to ensure we continue protecting critical instructional, compliance, and safety functions. As part of this work, we are also evaluating Central Office reductions, organizational restructuring opportunities, and temporary furlough options.

Our philosophy is simple: Leadership and central services should share in the sacrifice before we move to deeper school-based reductions. These conversations are difficult, but we believe shared sacrifice demonstrates accountability and stewardship.

We are also aggressively reviewing operational expenditures, including contracts, travel, software platforms, overtime, utilities, and other non-personnel costs. While operational efficiencies alone will not close a gap of this size, every dollar matters and every area must be part of the solution.

We also must acknowledge the reality of enrollment trends and ensure staffing allocations are aligned appropriately. That means evaluating: staffing formulas, under-enrolled sections, program utilization, and operational efficiency across the district. These decisions are not about reducing opportunities for students, but ensuring sustainability so we can continue serving students effectively long-term.

To support transparency and strategic decision-making, reductions are being evaluated through a threat-level framework. This allows us to assess the operational and student impact of each recommendation before decisions are finalized. Our goal is not simply to identify cuts, but to understand the consequences and prioritize responsibly.

Even in the midst of financial challenges, we remain committed to protecting core instruction, literacy efforts, attendance supports, special education compliance, school safety, and whole child supports. Those priorities remain central to our work and aligned to our strategic plan.

We understand these conversations are emotional and difficult for employees, families, and the community. What is presented today is not about final decisions. It is about transparency, planning, and beginning a thoughtful process together. We are committed to continuing to engage the Board and communicate openly as recommendations are refined.

At the end of the day, our responsibility is twofold: to remain financially responsible and to remain relentlessly student-centered. Those two responsibilities must coexist. This work will require difficult decisions, but we are committed to approaching them thoughtfully, strategically, and with the best interests of students and the community at the center of every decision we make.

Key Points from Meeting

- The District faces declining enrollment, reduced state funding in some areas, and revenue decreases, all while facing millions in increasing costs of retirement and health insurance benefits within recent years, as well as the inflationary costs associated with operating the District (e.g., increasing costs on textbooks, electronic devices, supplies, instructional platforms, etc.).
- While some costs are reimbursed by the state, not all are covered. Over the past decade, the District has not implemented millage rate increases - rolling back the rate in some years - despite rising costs. To manage this, the District has relied on a combination of grant funding, budget reductions following the sunset of ARP funds, and the use of the reserve fund balance.
- As presented on March 12, 2026, in Budget Work Session #1, Bibb County Schools receives the lowest amount of funds through local taxes per pupil than any other school district of its size in Georgia. ([Source: March 12, Slide page 37.](#))
- The District receives operational funding from multiple sources beyond local tax revenue, including state QBE allocations (based on per-student formulas), state and federal grants, and equalization funding. It is important to note that (a) many of these funding sources are restricted in how they may be used, and (b) state and federal mandates are not always fully funded. For example, the State has allocated funding for literacy coaches in each elementary school for 2026-2027; however, the funding is based on a lower, entry-level salary assumption, while the role requires more experienced – and therefore higher-paid – educators. As a result, the District must absorb the difference.
- To address budget concerns, the District has completed various studies over the years, inclusive of analyzing financial efficiencies, school closures and consolidations, and rezoning. Each of these years, the District has made cuts throughout the budget while attempting to provide quality education for all students.
- In light of these continued budgetary concerns, additional reductions were identified at the request of the Board. The District presented each reduction along with its identified threat level to operations moving forward. The Board will consider various options as they prepare for tentative adoption of the FY 2027 Budget. These considerations and their accompanying threat levels to the District are included below.

Potential Reduction Strategies

The district has currently identified approximately \$11.4 million in potential expenditure reductions.

Potential Reduction	Amount	Threat Level / Operational Impact
Elimination of Vacancies	\$1,250,000	Moderate operational adjustment; increased workload for existing teams
Central Office Furloughs (200-day staff and above)	\$1,400,000	Moderate operational threat; potential impact to school support services, morale, and workload
Freeze Salary Step Increases	\$2,000,000	Moderate morale and retention concerns
Implement Class Size Waiver	\$3,800,000	Manageable operational threat; increased class sizes
Outsource New Paraprofessional Positions (80)	\$2,300,000	Minimal direct classroom disruption if implemented strategically
Department Budget Reductions	\$675,500	Manageable operational adjustments
Total Potential Reductions	\$11,425,000	

Next Steps

The Board must approve a tentative FY 2027 budget, which will be followed by two public hearings. After public hearings, the Board must approve the final FY 2027 budget. The final budget adoption is required by June 30, 2026. If the budget is not approved by June 30, 2026, a spending resolution must be passed in order for the District to continue operations as of July 1, 2026.

A Called Board Meeting for tentative adoption of the FY 2027 budget is scheduled for June 2, 2026, at 6 p.m. at 484 Mulberry St., 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
- [March 12, 2026](#): Budget Brief Update, Budget Work Session #1
- [March 19, 2026](#): Board Brief Update, Monthly Board Meeting
- [March 27, 2026](#): Board Retreat
- [April 9, 2026](#): Budget Brief Update, Budget Work Session #2
- [April 16, 2026](#): Board Brief Update, Monthly Board Meeting and Redistricting Update
- [May 4, 2026](#): Board Brief Update, Budget Work Session #3
- [May 14, 2026](#): Board Brief Update, Monthly Board Meeting

Superintendent's Message for Employees

View the Superintendent's message to employees following the Budget Work Session on May 21, 2026.



DR. DAN A. SIMS
SUPERINTENDENT

Board Members

The following Board Members were present at this meeting:

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

Mrs. Kristin C. Hanlon, District 3 - Treasurer

Ms. Myrtice C. Johnson, District 1

Mr. Barney T. Hester, District 4

Mr. James M. Freeman, District 6

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

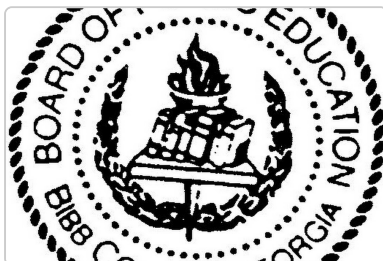
Not Present:

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

Dr. Henry C. Ficklin, District 2

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.