Agenda Request Form

Meeting Date	Agenda Item Number
November 19, 2026	Action Item 4

Title

FY27 Budget Amendment II

Requested Action

School Board Consideration of Superintendent's Recommendation for Approval of FY27 Budget Amendment II - Transportation fuel and District Energy Costs

Summary Explanation and Background

At the April 23, 2026, School Board meeting, the Board of Education approved the Superintendent's recommended FY27 Tentative Budget, as presented. The budget was approved in accordance with State statute and School Board Policy DC (Annual Operating Budget), which require the adoption of a budget prior to July 1 of each year. Both also require School Board approval of a budget amendment when expenditures for any budget function within a fund are anticipated to exceed the budgeted amount by five percent or more.

Due to rising gasoline, diesel fuel and energy costs, the Transportation Division and other District operations anticipate exceeding their allocated budgets for the current fiscal year.

Pursuant to State statute and School Board Policy DC, the Superintendent recommends that the Board of Education approve an amendment to the FY27 budget to address the anticipated increase in transportation fuel and energy expenditures.

Financial Impact

Revenues:$0; Expenses:$1,542,000.00; Other Financing Sources:$0

Exhibits: (List) — Enter URL below

Exhibits Attached

Source of Additional Information — Open URL

Mary Elizabeth Davis, PhD	770.479.1871
Trey Moores	770.479.1871
Tina Farmer	770.479.1871

General Fund
Budget Amendment II
July 1, 2026 to June 30, 2027

Description	2026-27 Budget	Year to Date	Budget Amendment I	Budget Amendment II	Amended 2026-27 Budget	Reason/Comments
Revenue						
Local Revenue	$ 331,642,266	$ -	$ -	$ -	$ 331,642,266	
State Revenue	303,496,567	-	(9,200,640)	-	294,295,927	
Federal Revenue	330,649	-	-	-	330,649	
Investment Earnings	3,588,818	-	-	-	3,588,818	
Miscellaneous Revenue	-	-	-	-	-	
Total Revenue	**639,058,300**	-	**(9,200,640)**	-	**629,857,660**	
Expense						
Instructional Services	423,678,089	-	-	-	423,678,089	
Pupil Services	46,180,091	-	-	-	46,180,091	
Improvement of Instructional Services	25,822,186	-	-	-	25,822,186	
Instructional Staff Training	844,185	-	-	-	844,185	
Educational Media Services	6,855,779	-	-	-	6,855,779	
General Administration	4,277,317	-	-	-	4,277,317	
School Administration	39,612,950	-	-	-	39,612,950	
Support Services - Business	5,894,903	-	-	600,000	6,494,903	1. Increase in Electricity costs
Maintenance & Operation of Plant	38,524,752	-	-	-	38,524,752	
School Safety and Security	5,038,784	-	-	-	5,038,784	
Student Transportation Services	31,698,106	-	-	942,000	32,640,106	2. Increase in Fuel costs
Support Services - Central	8,133,258	-	-	-	8,133,258	
School Nutrition Program	381,421	-	-	-	381,421	
Total Expense	**636,941,821**	-	-	**1,542,000**	**638,483,821**	
OTHER FINANCING SOURCES (USES)						
Proceeds from Sale of Assets	492,803	-	-	-	492,803	
Accounts Transfers Out	(2,142,214)	-	-	-	(2,142,214)	
TOTAL OTHER FINANCING SOURCES (USES)	**(1,649,411)**	-	-	-	**(1,649,411)**	
NET CHANGE FUND BALANCE	**$ 467,068**	**$ -**	**$ (9,200,640)**	**$ (1,542,000)**	**$ (10,275,572)**	

Building Fund
Budget Amendment II
July 1, 2026 to June 30, 2027

Description	2026-27 Budget	Year to Date	Budget Amendment I	Budget Amendment II	Amended 2026-27 Budget	Reason/Comments
REVENUE						
Local Revenue	$ 60,552,388	$ -	$ -	$ -	$ 60,552,388	
State Revenue	3,153,686	-	-	-	3,153,686	
Investment Earnings	4,685,762	-	-	-	4,685,762	
TOTAL REVENUE	**68,391,836**	-	-	-	**68,391,836**	
EXPENSE						
Instructional Services	8,155,923	$ -	-	-	8,155,923	
Support Services - Business	-	-	-	-	-	
Facilities Acquisition and Construction Services	53,910,414	-	10,552,598	-	64,463,012	
TOTAL EXPENSE	**62,066,337**	-	**10,552,598**	-	**72,618,935**	
OTHER FINANCING SOURCES (USES)						
Bond Issuance	-	-	-	-	-	
Premiums on Sonds Sold	-	-	-	-	-	
Deposit with Escrow Agent	-	-	-	-	-	
Accounts Transfer In	-	-	-	-	-	
Accounts Transfer Out	(42,055,575)	-	-	-	(42,055,575)	
TOTAL OTHER FINANCING SOURCES (USES)	**(42,055,575)**	-	-	-	**(42,055,575)**	
NET CHANGE FUND BALANCE	**$ (35,730,076)**	**$ -**	**$ (10,552,598)**	**$ -**	**$ (46,282,674)**	

Federal Funds and School Nutrition
Budget Amendment II
July 1, 2026 to June 30, 2027

Description	Total 2026-27 Budget	Year to Date	Budget Amendment I	Budget Amendment II	Amended 2026-27 Budget	Comments
Revenue						
Local Revenue	$ 9,771,140				$ 9,771,140	
State Revenue	1,912,725				1,912,725	
Federal Revenue	33,083,010				33,083,010	
Investment Earnings	600,000				600,000	
Total Revenue	**45,366,875**	-	-	-	**45,366,875**	
Expenditures						
Instructional Services	10,455,418				10,455,418	
Pupil Services	7,566,796				7,566,796	
Imp. Of Instructional Svcs.	370,762				370,762	
Instructional Staff Training	1,803,821				1,803,821	
Federal Grant Administration	265,409				265,409	
Student Transportation Services	448,812				448,812	
Support Services - Central	173,263				173,263	
School Nutrition Program	25,520,489				25,520,489	
Total Expenditures	**46,604,770**	-	-	-	**46,604,770**	
Other Financing Sources						
Transfers from General Fund	1,237,895		-	-	1,237,895	
Total Financing Sources	**1,237,895**	-	-	-	**1,237,895**	
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	