BIBB COUNTY SCHOOL DISTRICT

Dr. Dan A. Sims, Superintendent

ACTION MEMORANDUM

TO: Bibb County Board of Education, Dr. Dan A. Sims, Superintendent

FROM: Sam Kitchens, Assistant Superintendent of Operations
Sherry Culves, Board Attorney

SUBJECT: Reauthorization of the Education Special Local Option Sales Tax (ESPLOST) and Call for November 4, 2025 Elections

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Summary

A request has been made for the Bibb County Board of Education (the "Board") to call an election on November 4, 2025, for the purpose of reauthorizing a one percent sales tax within Macon-Bibb County to fund capital projects for Bibb County School District ("District") and to authorize general obligation debt to pre-fund those projects. After careful consideration, District staff have determined that pursuing a reauthorization of the ESPLOST and the issuance of general obligation debt payable from the ESPLOST revenue will provide the most benefit for the District and the least burden for taxpayers.

Background

The current ESPLOST was approved by the voters of Macon-Bibb County in 2019 and will expire on the earlier of (a) December 31, 2026; or (b) the end of the calendar quarter during which the Commissioner of the Georgia Department of Revenue determines the tax will have raised the maximum net proceeds to be raised by the tax. To reauthorize the ESPLOST, the Board must adopt a resolution (the "Resolution") calling for an election on November 4, 2025, to ask the voters to reimpose the tax.

ESPLOST revenue has historically funded much needed capital improvements for the District such as new schools, school renovations, student technology, school buses, safety and security systems, athletic facility improvements, and many other educational capital improvements. As set out on the attached project list (the "Projects"), the District continues to have capital needs with an anticipated cost of $250,000,000.00. Following a thorough review and analysis, staff has determined reauthorization of the ESPLOST is the most feasible solution for funding the costs of the Projects and is the least

burdensome for taxpayers. The Resolution also authorizes the District to issue general obligation debt in the aggregate principal amount not to exceed $50,000,000.00 at a maximum rate of interest not to exceed 6% per annum, for the purpose of expediting the Projects, if approved by the voters. The general obligation debt will be paid with the proceeds of the ESPLOST, if approved by the voters.

If the Board wishes to reauthorize the ESPLOST, then a call for election must be published by August 6, 2025 (90 days prior to the date of the election) to be eligible for the November 4, 2025, election.

Recommendation

It is recommended that the Bibb County Board of Education adopts the attached Resolution calling for an election on November 4, 2025, asking to reauthorize the ESPLOST to fund educational capital projects for the District and for authorization to issue general obligation debt to pre-fund those projects with the debt payable from the ESPLOST revenue.

Superintendent's Comments and Approval

Superintendent's Comments	Approved / Not Approved
Dr. Dan A. Sims	Approved