

RESOLUTION

RESOLUTION OF THE BOARD OF PUBLIC EDUCATION FOR BIBB COUNTY TO PROVIDE FOR THE CALLING OF AN ELECTION TO DETERMINE THE IMPOSITION OR NON-IMPOSITION OF A ONE PERCENT SALES AND USE TAX WITHIN MACON-BIBB COUNTY FOR EDUCATIONAL PURPOSES; TO AUTHORIZE THE IMPOSITION OF GENERAL OBLIGATION DEBT OF THE BIBB COUNTY SCHOOL DISTRICT; AND FOR OTHER PURPOSES

WHEREAS, the Board of Public Education for Bibb County (the “Board of Education”) is charged with the duties of contracting debts and managing the affairs of the Bibb County School District (the “School District”), which embraces all the territory within Macon-Bibb County, Georgia (the “County”); and

WHEREAS, Article VIII, Section VI, Paragraph IV of the Constitution of the State of Georgia and the Official Code of Georgia Sections 48-8-140 *et. seq.* authorize the imposition within each school district of each county of a one percent (1%) sales and use tax to be used by school districts for educational purposes conditioned upon approval by a majority of the qualified voters within the boundaries of the local taxing jurisdiction voting in an election held therein; and

WHEREAS, Georgia law requires the Board of Education to adopt a resolution with respect to the imposition, levy and collection of any one percent (1%) sales and use tax conditioned upon approval by a majority of the qualified voters residing within the limits of the local taxing jurisdiction voting in a referendum thereon; and

WHEREAS, the Board of Education has determined that it is in the best interests of the citizens of the County and the most feasible means of funding certain expenditures for educational purposes within the School District to impose, levy and collect a special one percent (1%) sales and use tax for educational purposes (the “Education Sales Tax”) within the County as authorized by law; and

WHEREAS, the Board of Education recognizes that in order to acquire, construct and equip all or a portion of the capital outlay projects described in this resolution as soon as possible, it may be necessary for the School District to issue general obligation debt in a maximum aggregate principal amount not to exceed \$50,000,000.00; said general obligation debt to be secured by and payable with the proceeds of the Education Sales Tax if authorized; and

WHEREAS, the Board of Education has determined that it is in the best interests of the citizens of the School District that the proceeds of the Education Sales Tax, if authorized, be used to pay or to be applied toward the cost of the projects set forth herein, the payment of expenses incidental to accomplishing the projects, and for the retirement of the general obligation debt set forth herein; and

WHEREAS, the Board of Education has determined that during each year in which any payment of principal of or interest on such Debt will come due, the School District will receive from capitalized interest on the general obligation debt and the Education Sales Tax authorized by this resolution, net proceeds sufficient to fully satisfy the School District's obligation with respect to the principal and interest on a current basis;

WHEREAS, pursuant to the provisions of the Constitution and laws of the State of Georgia, and pursuant to this resolution, it is necessary to submit to the qualified voters of the County the question of whether or not the one percent (1%) sales and use tax for educational purposes shall be imposed and the general obligation debt shall be authorized;

NOW, THEREFORE, BE IT RESOLVED by the Board of Public Education for Bibb County and it is hereby resolved by authority of the same, as follows:

Section 1. Authorization of Sales and Use Tax. The Board of Education shall, subject to approval by a majority of the qualified voters residing within the limits of the County voting in an election for such purpose, impose, levy and collect in the County, a one percent (1%) sales and use tax for educational purposes to raise an estimated \$250,000,000.00 to finance and pay for the acquisition, construction and equipping of the capital outlay projects for the School District (the "Projects") described in the Notice of Call for Special Election attached hereto as Exhibit A and incorporated herein by reference (the "Notice"). Such Education Sales Tax to be imposed commencing on April 1, 2026, on all sales and uses in the County for a period of time not to exceed twenty consecutive calendar quarters.

Section 2. General Obligation Debt Authorized. If the imposition of the Education Sales Tax is approved by a majority of the qualified voters residing within the limits of the County voting in the election hereinafter referenced, then the School District is authorized to issue general obligation debt in the aggregate maximum principal amount not to exceed \$50,000,000.00 secured by the proceeds of the Education Sales Tax. The purpose for which the general obligation debt is to be issued shall be to pay all or a portion of the cost of the Projects and expenses related thereto, including without limitation the cost of the issuance of the general obligation debt. The maximum rate or rates of interest on such debt shall not exceed six percent 6% per annum. The maximum amount of principal to be paid in each year during the life of the general obligation debt shall be as follows:

<u>Year:</u>	<u>Principal Amount:</u>
Year 1	\$ 8,070,000.00
Year 2	\$ 9,730,000.00
Year 3	\$10,210,000.00
Year 4	\$10,730,000.00
Year 5	\$11,260,000.00

The Board of Education may issue aggregate general obligation debt which is less than \$50,000,000.00 and reduce the principal amounts shown above. The general obligation debt shall be repayable from the proceeds of the Education Sales Tax. The general obligation debt may be issued in one or more bond series, and on one or more dates of issuance as the School District may approve.

As required by O.C.G.A. §36-82-1(d), any brochures, listings or other advertisements issued by the Board of Education or by any other person, firm, corporation or association with the knowledge and consent of the Board of Education shall be deemed to be a statement of intention of the Board of Education concerning the use of the bond funds.

Section 3. Estimated Cost. The estimated maximum cost of the Projects which will be funded with proceeds of the Education Sales Tax is \$250,000,000.00, including interest and all costs of issuance on the general obligation debt to be incurred, which estimated cost of Projects shall be the estimated maximum amount of net proceeds to be raised by the Education Sales Tax. To the extent available, the School District may combine available funds from the State of Georgia with proceeds from the Education Sales Tax and any other available funds, to pay the costs of the Projects.

Section 4. Call for Election. The Board of Education hereby calls, and requests that the Macon-Bibb County Board of Elections as election superintendent (the "Election Superintendent") call an election to be held in all the voting precincts in the County on the 4th day of November 2025, for the purposes of submitting to the qualified voters of the County the question set forth in Section 5 below.

Section 5. Form of Ballot. The ballots to be used in such election should have written or printed thereon substantially the following language or such other language as may be required by law:

- () YES Shall a one percent sales and use tax for education purposes be imposed in Macon-Bibb County for no longer than 20 consecutive calendar quarters to raise not more than \$250,000,000.00 for the following education purposes and projects,
- () NO all as more fully described in the Notice of Election: (A) safety and security improvements, (weapons detection, X-ray machines, cameras, signage); upgrades to security camera systems, security camera analytics and radar detection; radio system upgrades; install inclusive playground improvements ; and replace aging furniture; (B) modernization of Bernd Elementary school; (C) acquiring, renovating, reconfiguring, consolidating, developing land for, improving, constructing and equipping schools and/or support facilities; (D) adding to, equipping, upgrading, and modifying schools, athletic facilities and/or support facilities and infrastructure; (E) updating and modernizing technology; making technology improvements; (F) constructing HVAC, energy efficient improvements and roofing improvements for schools and facilities; (G) acquiring and equipping school buses, support vehicles and other capital equipment. If the imposition of the tax is approved by the voters, such vote shall also constitute

approval of the issuance of general obligation debt of the Bibb County School District in the principal amount of up to \$50,000,000.00 repayable from the proceeds of the aforesaid sales and use tax for the above capital outlay purposes and for the payment of capitalized interest.

Section 6. Manner of Election. In accordance with O.C.G.A. § 21-2-540, the date of such election shall be, and the election is hereby set for, November 4, 2025. The polls of each election district of the County shall open at 7:00 a.m. and close at 7:00 p.m. The election shall be held in accordance with the election laws of the State of Georgia. The returns of said election shall be made to the Election Superintendent who shall canvas, consolidate the returns, declare the results of the election and provide or seek certification of the election results in the manner required by law.

Section 7. Publication of Call and Notice of Election. The Elections Superintendent is hereby authorized and instructed to publish the call and the notice of said election as required by law in the newspaper in which sheriff's advertisements of the County are published. The notice of election shall be published once a week for five (5) weeks immediately preceding the date of the election, i.e., November 4, 2025. The Notice of Election shall be in substantially the form attached hereto as **Exhibit "A"**, and, by this reference thereto, made a part hereof. Prior to the date of the election authorized herein, there shall be appointed proper election managers and clerks to supervise and hold said election.

Section 8. Election Results. All qualified voters desiring to vote in favor of imposing the Education Sales Tax shall vote "Yes" and all qualified voters opposed to levying the Education Sales Tax shall vote "No." If more than one-half of the votes cast are in favor of imposing the Education Sales Tax then such tax will be imposed; and the general obligation debt may be issued without further approval by the voters. If more than one-half of the votes cast are against imposing the Education Sales Tax then such tax shall not be imposed and the general obligation debt shall not be issued.

Section 9. General Obligation Debt Provisions. Should the general obligation debt be authorized by the requisite number of qualified voters and be issued by the School District, then:

(a) the Board of Commissioners of Macon-Bibb County shall be directed to levy a tax upon all property subject to taxation for general obligation bond purposes for education purposes within the County sufficient in amount to pay the principal of and interest on the general obligation debt to the extent of any deficiency from the proceeds of the Education Sales Tax.

(b) the School District may, prior to the issuance of the general obligation debt, expend funds on the acquisition, construction and equipping of the Projects, and if the School District does so, then the Board of Education hereby declares its official intent to use the proceeds of the general obligation debt to reimburse the School District for such expenditures in the manner and to the extent permitted by law. The purpose of this declaration is to establish compliance with Section of Section 1.150-2 of the Treasury Regulations and does not bind the School District to make

any expenditures prior to the approval and issuance of the general obligation debt.

(c) the proper officers and agents of the School District are hereby authorized to retain the services of such professionals as deemed necessary to facilitate the issuance of the general obligation debt, including but not limited to, placement agents, underwriters and bond counsel; and to take any and all action as may be required to provide for the issuance of the general obligation debt.

Section 10. Notice to Board of Elections. The Secretary of the Board of Education is hereby authorized and directed to deliver a copy of this resolution to the Chairman of the Elections Superintendent with a request that the Elections Superintendent order the call of this election or cause the call of this election to be ordered.

Section 11. Further Authority. The proper officers and agents of the School District are hereby authorized to take any and all further actions as may be required in connection with the imposition of such sales and use tax, the acquisition, constructing, and equipping of the Projects and the issuance of the general obligation debt as described herein.

Section 12. Effective Date. This Resolution shall take effect immediately upon adoption.

[SIGNATURES ON FOLLOWING PAGES]

BOARD OF PUBLIC EDUCATION
FOR BIBB COUNTY

Myrtice C. Johnson, President,
Board of Public Education for Bibb County

ATTEST:

Dr. Dan A. Sims, Superintendent and
Ex-Officio Secretary, Board of Public
Education for Bibb County

[SEAL]

EXHIBIT “A”

NOTICE OF CALL FOR SPECIAL ELECTION
TO CONSIDER A SPECIAL ONE PERCENT SALES AND USE TAX
FOR EDUCATION PURPOSES

TO THE QUALIFIED VOTERS OF MACON-BIBB COUNTY

Pursuant to a resolution adopted by the Board of Public Education for Bibb County (the “Board of Education”) and a call for election issued by the Macon-Bibb County Board of Elections, NOTICE IS HEREBY GIVEN that:

1) On November 4, 2025, an election will be held in all of the election districts of Macon-Bibb County, at which time there will be submitted to the qualified voters of Macon-Bibb County the following question:

() YES Shall a one percent sales and use tax for education purposes be imposed in Macon-Bibb County for no longer than 20 consecutive calendar quarters to raise not more than \$250,000,000.00 for the following education purposes and projects, all as

() NO more fully described in the Notice of Election: (A) safety and security improvements, (weapons detection, X-ray machines, cameras, signage); upgrades to security camera systems, security camera analytics and radar detection; radio system upgrades; install inclusive playground improvements; and replace aging furniture; (B) modernization of Bernd Elementary school; (C) acquiring, renovating, reconfiguring, consolidating, developing land for, improving, constructing and equipping schools and/or support facilities; (D) adding to, equipping, upgrading, and modifying schools, athletic facilities and/or support facilities and infrastructure; (E) updating and modernizing technology; making technology improvements; (F) constructing and installing HVAC, energy efficient, and roofing improvements for schools and facilities; (G) acquiring and equipping school buses, support vehicles and other capital equipment. If the imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of the Bibb County School District in the principal amount of up to \$50,000,000.00 repayable from the proceeds of the aforesaid sales and use tax for the above capital outlay purposes and for the payment of capitalized interest.

2) All qualified voters desiring to vote in favor of imposing the special 1% sales and use tax for education purposes (the “Education Sales Tax”) shall vote “Yes” and all qualified voters opposed to levying the Education Sales Tax shall vote “No.” If more than one-half of the votes cast are in favor of imposing the Education Sales Tax then such tax will be imposed on April 1, 2026 and shall cease to be imposed on the earlier of (a) twenty calendar quarters after the tax is imposed or (b) at the end of the calendar quarter during which the Commissioner of Georgia

Department of Revenue determines that the Education Sales Tax will have raised revenues sufficient to provide to the Bibb County School District (the “School District”) net proceeds equal to or greater than the amount specified as the estimated amount of net proceeds to be raised by the Education Sales Tax.

3) The Board of Education currently expects to fund the following capital outlay projects (“Projects”) and the expenses incidental to accomplishing the Projects from the general obligation debt and proceeds of the Education Sales Tax:

- (i)
 - (a) District-Wide safety and security improvements, including upgrades for physical security (weapons detection, X-ray machines, cameras, signage); upgrades to security camera systems, security camera analytics and radar detection; radio system upgrades for transportation and campus police centers and surveillance equipment;
 - (b) District-Wide playground improvements for inclusivity and to improve equitable access for children of varying abilities;
 - (c) Improving, upgrading and modernization of Bernd Elementary School;
 - (d) Acquiring School District buses and service vehicles;
 - (e) Constructing energy efficiency and HVAC improvements; roof projects; and improving energy management and building controls;
 - (f) Replacing aging furniture
- (ii) Improving, renovating, upgrading, reconfiguring, constructing, replacing, equipping, adding to, modifying, updating, demolition of existing structures, land acquisition and site preparation (all if and as needed) to accommodate current and future student enrollment, to provide or consolidate classroom capacity as needed; to mitigate emergencies (including without limitation natural disasters, pandemics, health and safety) or public takings, to provide for and support the capital, instructional and programmatic needs, all if and as needed for some or all of the School District’s facilities and schools listed below (the “BCSD Schools and Facilities”):

Alexander II Elementary School
 Appling Middle School
 Ballard Hudson Middle School
 Bernd Elementary School
 Bruce Elementary School
 Burdell Hunt Elementary School
 Carter Elementary School
 Central High School
 Hartley Elementary School
 Heard Elementary School
 Heritage Elementary School
 Howard High School
 Ingram Pye Elementary School
 John R. Lewis Elementary School
 Lane Elementary School
 Miller Middle School
 MLK Jr. Elementary School
 Northeast High School
 Northwoods Academy School
 Porter Elementary School
 Rutland High School
 Rutland Middle School
 Skyview Elementary School
 Southfield Elementary School
 Southwest High School
 Springdale Elementary School
 Taylor Elementary School

Union Elementary School
 Veterans Elementary School
 Vineville Elementary School
 Weaver Middle School
 Westside High School
 Williams Elementary School
 Elam Alexander Academy
 Professional Learning Center
 RJ Williams Complex
 Innovation & Technology Academy
 SOAR
 Roff Ave Warehouse
 Transportation facilities
 Central Operations Center
 Ed Defore Sports Complex
 Harry Thompson Sports Complex
 Central Office facility
 Campus Police facilities
 Martin-Whitley PLC
 Old Farm Property
 Newly Constructed Schools & Facilities
 Reconfigured/Replacement Schools

- (iii) Capital improvements may include upgrades, demolition and replacement, reconfiguration of, improvements to existing structures and infrastructure, including but not limited to: roofing, plumbing, wiring, electrical systems, lighting and lighting systems, painting, water piping, HVAC, ADA renovations, infrastructure improvements, repaving, sidewalks, fire alarm and intercom systems, school system safety and security, building security improvements, kitchen equipment replacements, generators and generator back-ups, ceilings, floors and windows, utility and/or other conservation improvements, physical education facilities, playgrounds, classroom additions, and program-driven modifications, as needed by some or all of BCSD Schools and Facilities.
- (iv) Acquiring land and preparing sites for possible future schools, and facilities; constructing new schools and/or facilities as needed alone or collaboratively; adding to, modifying, replacing, reconfiguring schools and/or facilities to accommodate current and future student enrollment, to

provide or consolidate classroom capacity as needed; to prepare surplus real properties for sale if necessary; to mitigate emergencies (including without limitation natural disasters, pandemics, health and safety) or public takings impacting some or all of BCSD Schools and Facilities, as needed, including, but not limited to, site preparation, site improvements and the demolition of all or portions of existing structures;

- (v) Making technology improvements, and replacing, purchasing, installing, upgrading or supplementing various technology as needed, such as but not limited to: instructional technology, professional learning technology, laptops, information security, process automation and data management and utilization systems, right-to-use technology assets, long term leases and/or licenses of cloud based and other similar technology, disaster recovery systems, firewalls and data security, device management systems, network and connectivity hardware, educational devices hardware support, communication systems, information systems, technology hardware, enterprise content management solutions, enterprise resource planning solutions, data storage systems, and related hardware, software, and infrastructure at some or all of BCSD Schools and Facilities as needed, upgrades to wireless communication infrastructure and technology, wireless access points, cabling, emergency response technology, access control technology and equipment, security cameras and surveillance systems, at some or all of BCSD Schools and Facilities as needed;
- (vi) Replacing, purchasing, upgrading or supplementing capital equipment as needed such as: classroom furniture, desks, chairs, tables, instructional equipment, equipment that supports learning, school nutrition equipment, school buses, school bus equipment, school bus lifts, school bus communication systems, school bus cameras, transportation vehicles, support vehicles, support vehicle equipment, automated fuel management systems, physical access controls and door intercoms, ballistic vests and communication radios, new or existing safety enhancements to doors, entryways, windows, automated external defibrillators, classroom interactive projectors, computer lab equipment and devices, audio-visual equipment, copiers, printers, 3D printers, medical, emergency and evacuation equipment, and similar equipment all if and as needed at some or all of the BCSD Schools and Facilities;

The maximum cost of the Projects to be funded with Education Sales Tax proceeds, including interest and cost of issuance on the general obligation debt to be incurred is estimated to be \$250,000,000.00, which will constitute the maximum amount of net proceeds of the Education Sales Tax to be received by the School District. In addition to the Projects, the funds may be used to address unforeseen costs, adjustments or contingencies associated with the

planning, design and construction of the Projects or other unforeseen expenses necessary for the effective and efficient execution of the Projects.

To the extent available, the School District may combine available funds from the State of Georgia with proceeds from the Education Sales Tax and any other available funds, to pay the costs of the Projects. Plans and specification for the Projects have not been completed and bids have not been received. Depending upon acquisition and construction costs, and available funds, the School District may choose which Projects to undertake or not to undertake, or to delay until additional funding is available, to the extent that the proceeds of the Education Sales Tax and the general obligation debt, together with other available funds actually received by the School District, may be insufficient to complete the Projects.

4) If the Education Sales Tax is imposed, the School District may issue general obligation debt in an aggregate principal amount not to exceed \$50,000,000.00. The proceeds from the general obligation debt, if issued shall be used to fund all or a portion of the Projects. The maximum rate or rates of interest on such debt shall not exceed 6% per annum. The maximum principal to be paid in each year during the life of the general obligation debt shall be as follows:

<u>Year:</u>	<u>Principal Amount:</u>
Year 1	\$8,070,000.00
Year 2	\$9,730,000.00
Year 3	\$10,210,000.00
Year 4	\$10,730,000.00
Year 5	\$11,260,000.00

The Board of Education may issue aggregate general obligation debt which is less than \$50,000,000.00 and reduce the principal amounts shown above.

5) As required by O.C.G.A. §36-82-1(d), any brochures, listings or other advertisements issued by the Board of Education or by any other person, firm, corporation or association with the knowledge and consent of the Board of Education shall be deemed to be a statement of intention of the Board of Education concerning the use of the bond funds.

6) The Board of Public Education for Bibb County hereby calls, and requests that the Macon-Bibb County Board of Elections call, an election to be held in all the voting precincts in Macon-Bibb County on the 4th day of November 2025, for the purposes of submitting to the qualified voters of Macon-Bibb County the question set forth above with the form of ballot substantially the same as set out in Section 1 above or with such other language as may be required by law.

7) The last day to register to vote in this election is October 6, 2025 through 5:00 p.m.

8) The election will be held on Tuesday, November 4, 2025. The several places for holding said election shall be at the regular and established voting precincts of all of the election districts of Macon-Bibb County, and the polls will be open from 7 a.m. until 7 p.m.

9) All residents of Macon-Bibb County qualified to vote at such election shall be determined in all respects in accordance with the election laws of the State of Georgia.

This notice is given by the Macon-Bibb County Board of Elections, as election superintendent, pursuant to resolution of the Board of Public Education of Bibb County.

Myrtice C. Johnson, President, Board of Public Education
for Bibb County

Karen Evans-Daniel, Chair, Macon-Bibb County Board of
Elections, as Election Superintendent

SECRETARY'S CERTIFICATE

I, **DR. DAN A. SIMS, Ed.D.**, the Superintendent of the Bibb County School District and Secretary to the Board of Public Education for Bibb County (the "Board of Education"), **DO HEREBY CERTIFY** that the foregoing pages of typewritten matter constitute a true and correct copy of the Resolution adopted by the Board of Education at an open public meeting duly called and lawfully assembled on the ____ day of _____ 2025, with the original of such Resolution being duly recorded in the records of the Board of Education, which records are in my custody and control.

I do hereby certify that the following members of the Board of Education were present at such meeting:

and that the following members were absent:

and that such resolution was duly adopted by a vote of:

Aye ____ Nay ____.

WITNESS my hand and the seal of the Bibb County School District this the ____ day of _____ 2025.

(SEAL)

Dr. Dan A. Sims, Ed.D, Superintendent of
Bibb County School District and Secretary
to the Board of Public Education for Bibb
County