



Education Special Purpose Local Option Sales Tax Continuation

The Education Special Purpose Location Option Sales Tax (ESPLOST) continuation would authorize the district to levy and collect a one percent sales tax to help fund facility construction, renovations, safety & security improvements, 21st century instructional technology upgrades, and district-wide athletic facility construction & improvements. The ESPLOST cannot be used to pay expenses, such as salaries and operational costs.

The ESPLOST continuation provides a

method of funding educational improvements in which everyone contributes—not just property owners. Macon & Bibb County especially benefit from being a retail center in middle Georgia, and sales tax is paid by everyone who shops or stays in Bibb County.

According to a study conducted by the Georgia Institute of Technology's Enterprise Innovation Institute, **71.4%** of ESPLOST revenue was paid by people who live outside of Bibb County, meaning the

new school construction and facility improvements of Capital Improvement Programs are funded primarily by visitors and tourists, not residents.

The continuation of the ESPLOST would extend the current education 1% sales tax for an additional five years or until the approved \$198.5 million are collected.

A complete list of projects can be found online at: www.bibb.k12.ga.us.

Education Special Purpose Local Option Sales Tax Continuation

Not an additional sales tax

An extension of the current sales tax

Not a property tax increase

**Everybody contributes,
including visitors**
71.4% of revenue
comes from out-of-county visitors

Promotes local economic growth

Approximately **1,700** jobs
projected for 2010 Program

Approximately **1,600** jobs
created in 2005 Program

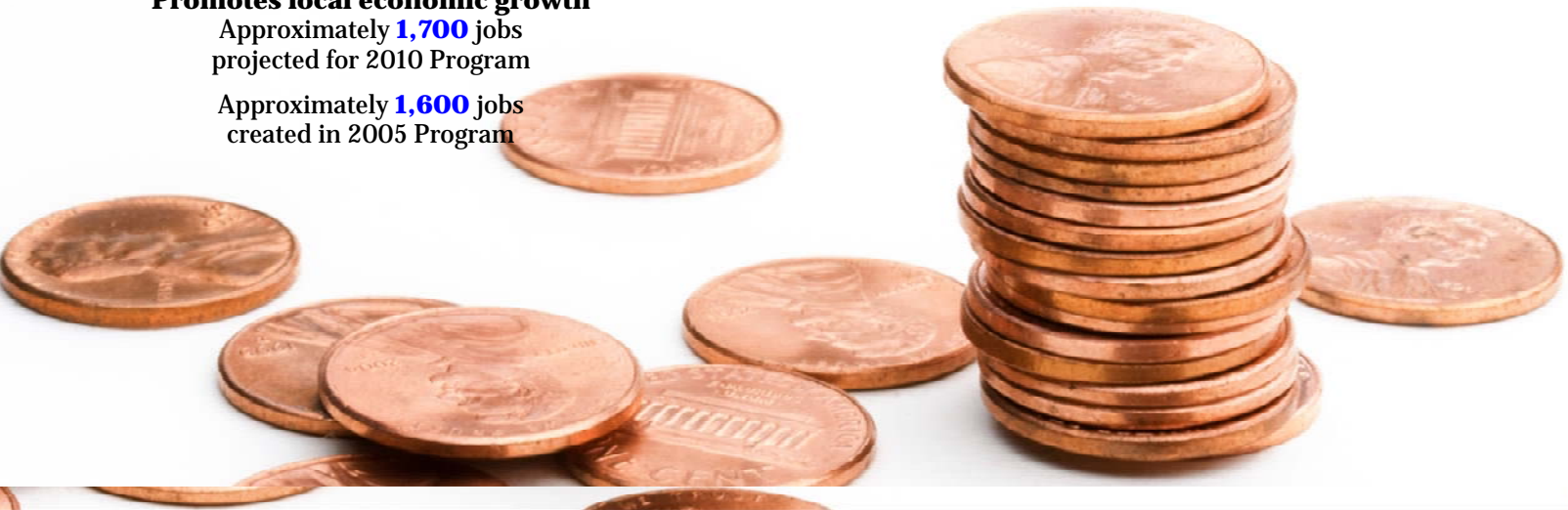
2010 Capital Improvement Program (proposed)

Five new elementary schools
Includes a new Heard Elementary

Safety & security improvements

**21st century instructional
technology upgrades**

**Athletic construction
& improvements**
Field houses, tracks, courts,
equipment storage, and concessions buildings






BIBB COUNTY SCHOOL DISTRICT
 ACHIEVEMENT AND PERFORMANCE... FOR EVERY CHILD

***Education Special Purpose
 Local Option Sales Tax Continuation
 &
 2010 Capital Improvement Program (proposed)***



Miller Middle's Gymnasium

2010 Capital Improvement Program
 (proposed)

Five new elementary schools

- Includes a new Heard Elementary

9 major school renovation projects

Safety & security improvements

21st century instructional technology upgrades

Athletic construction & improvements

- Field houses, tracks, courts, equipment storage, concessions buildings & air-conditioned gyms

**Education Special Purpose
 Local Option Sales Tax Continuation**

Not a property tax increase

Not an additional sales tax

An extension of the current sales tax

Everybody contributes, including visitors

- 71.4% of revenue comes from out-of-county visitors *

Promotes local economic growth

- Approximately 1,700 jobs projected for 2010 Program
- Approximately 1,600 jobs created in 2005 Program



Heard Elementary



* Provided by Georgia Tech Enterprise Innovation Institute