

This Special Purpose Local Option Sales Tax (SPLOST) Report has been posted to DOAA's searchable website (open.ga.gov) as required by the Official Code of Georgia §50-6-32.

We have not audited or reviewed the accompanying Special Purpose Local Option Sales Tax (SPLOST) Report and, accordingly, do not express an opinion or any other form of assurance on this information.

This report is audited as part of the audit of the School District's Annual Financial Statements. The opinion and results can be found in the audit report. If you have further questions, you can visit our [TIGA Resource page](#) or visit our [contact page](#) and follow the prompts for "General TIGA help."

BIBB COUNTY SCHOOL DISTRICT

**SCHEDULE OF EXPENDITURES OF
EDUCATION SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
2016 ISSUE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Original Estimated Cost ¹	Current Estimated Cost ²	Prior Years ²	Current Year ²	Total
Acquiring, constructing and equipping one new elementary school	\$ 19,000,000	\$ 16,813,723	\$ 16,813,723	\$ -	\$ 16,813,723
Consolidation of Appling Middle School and Northeast High School to a shared campus	45,000,000	57,212,083	57,212,083	-	57,212,083
Renovating, extending, repairing and equipping existing school facilities	33,980,081	33,084,271	32,741,985	342,286	33,084,271
Acquiring, constructing and equipping various athletic facilities	1,000,000	809,801	809,801	-	809,801
Constructing and equipping a replacement facility for campus policy and transportation	5,000,000	6,629,885	6,629,885	-	6,629,885
Providing controlled access entrances and updating security technology throughout the District	4,000,000	2,172,810	2,172,887	(77)	2,172,810
Constructing, furnishing and equipping auditoriums, including new auditoriums at Rutland High School and Westside High School	18,000,000	16,386,851	16,386,851	-	16,386,851
Capital outlay projects for educational purposes for us by approved charter school operators	4,776,342	1,316,901	1,316,901	-	1,316,901
Purchasing new technology, fine arts equipment, athletic equipment, and safety and security systems throughout the District	22,635,720	25,253,229	24,578,956	674,273	25,253,229
Purchasing school buses, vehicles and maintenance, custodial, and transportation equipment	4,000,000	3,127,985	3,127,985	-	3,127,985
Planning for new District site acquisition, demolition of surplus property, site development and construction, and paying expenses incident to accomplishing the foregoing projects	<u>8,819,251</u>	<u>7,681,518</u>	<u>7,681,518</u>	<u>-</u>	<u>7,681,518</u>
	<u><u>\$ 166,211,394</u></u>	<u><u>\$ 170,489,057</u></u>	<u><u>\$ 169,472,575</u></u>	<u><u>\$ 1,016,482</u></u>	<u><u>\$ 170,489,057</u></u>

¹ The original resolution calling for the imposition of the Local Option Sales Tax includes an amount not to exceed \$185,000,000. The original amount budgeted is less than the not to exceed amount as a conservative measure not to exceed actual collected. Adjustments to the budget may be made as collections are received. Tax collections began in January 2016 and ended in January 2021.

² Included in the expenditures shown above are expenditures which were funded by state capital outlay funds in the amount of \$9,401,390 and grant/local funds of \$476,603.

BIBB COUNTY SCHOOL DISTRICT

**SCHEDULE OF EXPENDITURES OF
EDUCATION SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
2021 ISSUE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	<u>Original Estimated Cost¹</u>	<u>Current Estimated</u>	<u>Prior Years²</u>	<u>Year²</u>	<u>Current</u>	<u>Total</u>
Purchasing and providing improved technology, safety and security systems, improving school sites' safety, safety at school premises, and energy efficiency improvements throughout the School District	\$ 50,000,000	\$ 41,120,902	\$ 27,518,068	\$ 5,323,003	\$ 32,841,071	
Acquiring, constructing, furnishing, and equipping one new elementary school	20,000,000	29,377,000	26,673,104	2,048,019	28,721,123	
Acquiring, constructing, furnishing, and equipping a new fine arts facility	20,000,000	-	-	-	-	
Renovations and repairs to Rutland Middle School, Rutland High School, Howard Middle School, and Howard High School	20,000,000	53,000,000	28,429,853	13,209,568	41,639,421	
Acquiring, improving, and renovating athletic facilities, including renovations to Thompson Stadium and renovations to all middle school athletic fields	15,000,000	19,500,000	13,984,959	2,317,515	16,302,474	
Acquisition of school buses, vehicles and transportation and maintenance equipment	10,000,000	10,000,000	2,947,750	5,497,377	8,445,127	
Acquiring and replacing furniture at 21st Century learning commons (Media)	4,500,000	4,000,000	1,001,689	1,238,100	2,239,789	
Planning for new School District site acquisition, site development and construction, and acquiring property incident thereto	4,000,000	2,098	2,098	2,098	2,098	
Acquiring and replacing cafeteria seating	500,000	-	-	-	-	
Paying expenses incident to accomplishing the foregoing	<u>19,000,000</u>	<u>6,000,000</u>	<u>4,518,417</u>	<u>922,405</u>	<u>5,440,822</u>	
	<u><u>\$ 163,000,000</u></u>	<u><u>\$ 163,000,000</u></u>	<u><u>\$ 105,075,938</u></u>	<u><u>\$ 30,555,988</u></u>	<u><u>\$ 135,631,926</u></u>	

¹ The original resolution calling for the imposition of the Local Option Sales Tax includes an amount not to exceed \$185,000,000. The original amount budgeted is less than the not to exceed amount as a conservative measure not to exceed actual collected. Adjustments to the budget may be made as collections are received. Tax collections began in January 2021.

² Included in the expenditures shown above, the District has incurred interest to provide advanced funding for the above projects.