

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."

Pursuant to the requirements of O.C.G.A. 48-8-141 and HB1013, Gilmer County Board of Education does hereby publish the following presentation of the current year's ESPLOST expenditures

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE	AMOUNT EXPENDED IN CURRENT YEAR (3) (4) AMOUNT	AMOUNT EXPENDED IN PRIOR YEARS (3) (4) AMOUNT	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
<u>2015 ESPLOST</u>							
(1) technology to be used to support all facilities for teaching and learning at all facilities, including computers, laptops, tablets, mobile devices, servers, wiring, wireless antennas, and other technology upgrades in accordance with the facility plans of the School District with necessary hardware, software, and programs	2,000,000.00	2,323,262.14	Complete	40,996.92	2,282,265.22	-	-
(2) the purchase of new school buses, fleet maintenance vehicles, and equipment	2,000,000.00	2,286,229.60	6/30/2026	92,258.00	1,913,489.82	-	-
(3) renovations and improvements at Gilmer High School in the student common areas, restrooms, classrooms, media center, and other areas	5,000,000.00	8,559,976.62	Complete	1,281,695.71	7,278,280.91	-	-
(4) an agricultural complex including a show barn, a new cannery and other agricultural related support facilities and equipment as plans may be revised in accordance with the needs of the School District	3,500,000.00	3,919,150.19	Complete	-	-	3,919,150.19	-
(5) athletic facilities renovations and improvements including a new track, turf fields, a practice field for band, athletics, and extracurricular activities, bleachers, and stadium improvements and equipment in accordance with the facilities plans of the School District, as the same may be revised in accordance with the needs of the School District	3,500,000.00	5,546,881.45	Complete	469,476.00	5,077,405.45	-	-
(6) acquisition, construction, and equipping of real and personal property, site improvements, safety and security equipment, renovations, additions and improvements to facilities, and upgrades in accordance with the facilities plans of the School District, as the same may be revised in accordance with the needs of the School District	2,000,000.00	3,614,500.00	6/30/2026	824,583.77	2,223,110.95	-	-
Subtotal 2015 Projects	18,000,000.00	26,250,000.00		2,709,010.40	18,774,552.35	3,919,150.19	-
<u>2020 ESPLOST</u>							
(1) Upgrading the technology used to support teaching and learning at all facilities, including the purchase and installation of computers, laptops, tablets, mobile devices, servers, wiring, wireless antennas, and other technology upgrades with necessary hardware, software, and programs	1,000,000.00	1,800,000.00	6/30/2026	326,392.11	-	-	-
(2) acquisition, construction, equipping and installation of safety and security equipment to improve security in all facilities located within the School District	1,000,000.00	2,000,000.00	6/30/2026	-	-	-	-
(3) purchase of new school buses	1,000,000.00	2,100,000.00	6/30/2026	242,642.00	-	-	-
(4) acquisition, construction and equipping of a new elementary school to replace the current Ellijay Primary School	17,000,000.00	17,551,882.39	Complete	-	-	17,551,882.39	-
(5) acquisition, construction and equipping of a new performing/fine arts center, all in accordance with the facilities plans of the School District	4,800,000.00	14,350,000.00	6/30/2026	1,298,739.70	796,304.20	-	-
Subtotal 2020 Projects	24,800,000.00	37,801,882.39		1,867,773.81	796,304.20	17,551,882.39	-

2025 ESPLOST

(1) a new performing/fine arts center	11,000,000.00	11,000,000.00	6/30/2026	4,911,156.35	-	-
(2) significant renovations, construction, improvements, additions and equipment to Ellijay Elementary School	20,000,000.00	30,000,000.00	6/30/2027	41,566.10	-	-
(3) improvements and equipment for the Gilmer College & Career Academy including agricultural facilities and greenhouses	4,000,000.00	4,000,000.00	6/30/2026	-	-	-
(4) athletic facility additions, improvements and equipment to current facilities, including GHS gym, marching band practice facility, softball facilities and construction of a wrestling facility	8,000,000.00	8,000,000.00	6/30/2028	63,187.43	-	-
(5) curriculum materials to include textbooks (including e-books), lab equipment and band instruments and upgrading technology used to support teaching and learning at all facilities, including computers, laptops, tablets, mobile devices, servers, wiring, wireless antennas, and other technology upgrades with necessary hardware, software, and programs	10,000,000.00	10,000,000.00	6/30/2029	-	-	-
(6) new school buses, fleet maintenance vehicles and equipment	3,000,000.00	3,000,000.00	6/30/2029	-	-	-
(7) acquisition, constructing and equipping of real and personal property, site improvements, safety and security equipment, HVAC, renovation of roofing, plumbing, and electrical upgrades, and any renovations, additions and improvements to facilities and upgrades in accordance with the facilities plans of the School District, as the same may be revised in accordance with the needs of the School District	14,000,000.00	4,000,000.00	6/30/2029	-	-	-
Subtotal 2025 Projects	<u>70,000,000.00</u>	<u>70,000,000.00</u>		<u>5,015,909.88</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 112,800,000.00</u>	<u>\$ 134,051,882.39</u>		<u>\$ 9,592,694.09</u>	<u>\$ 19,570,856.55</u>	<u>\$ 21,471,032.58</u>

(1) The School District's original cost estimate as specified in the resolution calling for the imposition of the Local Option Sales Tax.

(2) The School District's current estimate of total cost for the projects. Includes all cost from project inception to completion.

(3) The voters of Gilmer County approved the imposition of a 1% sales tax to fund the above projects and retire associated debt. Amounts expended for these projects may include sales tax proceeds, state, local property taxes and/or other funds over the life of the projects.

(4) In addition to the expenditures shown above, the School District has incurred interest to provide advance funding for the above projects as follows:

	<u>2015 ESPLOST</u>	<u>2020 ESPLOST</u>	<u>2025 ESPLOST</u>	<u>Total</u>
Prior Years	\$ 1,238,821.94	2,473,846.25	0.00	3,712,668.19
Current Year	<u>0.00</u>	<u>236,000.00</u>	<u>512,500.00</u>	<u>748,500.00</u>
Total	<u>\$ 1,238,821.94</u>	<u>2,709,846.25</u>	<u>512,500.00</u>	<u>4,461,168.19</u>