

**DOAA**Georgia Department
of Audits & Accounts**Greg S. Griffin, State Auditor**
Kristina A. Turner, Deputy State Auditor

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."

TIFT COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2025

SCHEDULE "12"

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
Splost VI 2022							
(a) The acquisition, construction, equipping and furnishing of new school buildings and facilities, including but not limited to a new elementary school facility and a new middle school facility and related facilities	\$ 7,862,830.00	\$ 7,862,830.00	6/30/2027	\$ 1,019,223.54	\$ 2,695,000.00	\$ -	\$ -
(b) The addition, renovation, repair, upgrading, remediation and improvement of existing school buildings, athletic facilities and other School District facilities and property	2,546,467.00	2,546,467.00	6/30/2027	821,767.00	1,838,426.68	-	-
(c) The acquisition of technology equipment, computer software and hardware, safety and security equipment and other school equipment.	11,738,140.00	11,738,140.00	6/30/2027	3,383,429.90	659,320.94	-	-
(d) The acquisition of, and capital repairs and upgrades to, school buses, other school vehicles, and other transportation equipment and facilities.	4,852,563.00	4,852,563.00	6/30/2027	931,459.97	86,428.68	-	-
(e) The acquisition of textbooks, instructional resources, band instruments and other musical instruments.	4,000,000.00	4,000,000.00	6/30/2027	1,232,827.09	767,412.16	-	-
(f) The acquisition of land,	-	-	6/30/2027	305,279.97	-	-	-
(g) The acquisition of any capital property necessary or desirable for the foregoing purposes, both real and personal (the "Projects"); and	-	-	6/30/2027	87,868.45	-	-	-
Bond Principal and Interest	<u>39,000,000.00</u>	<u>39,000,000.00</u>	6/30/2027	<u>9,837,500.00</u>	<u>5,396,197.93</u>	<u>-</u>	<u>-</u>
Total	\$ <u><u>70,000,000.00</u></u>	\$ <u><u>70,000,000.00</u></u>		\$ <u><u>17,619,355.92</u></u>	\$ <u><u>11,442,786.39</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></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 Tift 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.