



**DOAA**

Georgia Department  
of Audits & Accounts

**Greg S. Griffin, State Auditor**  
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This Special Purpose Local Option Sales Tax (SPLOST) Report has been posted to DOAA's searchable website ([open.ga.gov](https://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."

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

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
renovating, improving, extending, repairing, furnishing, upgrading, and equipping Henderson Middle School	\$ 4,570,595.58	\$ 4,617,328.26	\$ -	\$ 4,617,328.26	\$ 4,617,328.26	\$ -	Completed
renovating, improving, extending, repairing, furnishing, upgrading, and equipping the Red Devil Hill Stadium and Athletic Complex	8,315,646.00	7,978,988.29	-	7,978,988.29	7,978,988.29	336,657.71	Completed
renovating, improving, extending, repairing, furnishing, upgrading, and equipping Daughtry Elementary School	2,166,790.62	2,157,163.87	-	2,157,163.87	2,157,163.87	9,626.75	Completed
renovating, improving, extending, repairing, furnishing, upgrading, and equipping the Rufus Adams Auditorium and Ernest Battle Professional Development Center	4,739,230.00	-	-	-	-	4,739,230.00	Fiscal Year 2027
acquiring, constructing, furnishing and equipping a new performing arts center	15,165,687.60	15,103,100.05	-	14,401,183.14	14,401,183.14	764,504.46	Completed
acquiring, constructing, furnishing and equipping a new field house at Henderson Middle School	2,057,224.00	2,158,236.24	-	2,224,100.77	2,224,100.77	-	Completed
acquiring, constructing, furnishing and equipping a new maintenance/transportation and school nutrition warehouse facility	1,637,994.00	-	2,934,067.51	58,267.19	-	-	Fiscal Year 2026
purchasing and providing HVAC improvements, new roof systems, security, safety, technology and communication improvements, traffic, parking and sidewalk renovations and improvements, electrical and plumbing repairs and improvements, and energy efficiency improvements; acquiring and installing system wide software or other technology equipment to support instructional and administrative initiatives or improvements, safety and security, communication, finance and operations, to include system wide software updates and outfitting schools with early alert technology; acquiring, installing or providing technology devices (to include acquiring electronic devices for students); acquiring school buses and transportation or maintenance vehicles and equipment; acquiring fine arts, music/band, vocational, and physical education/athletic equipment; purchasing and providing textbooks, ebooks, digital media and library books, and furnishings; acquiring and installing school nutrition equipment;	-	-	3,960,259.32	3,948,675.22	-	-	Ongoing
planning for new School District site acquisition, site development and construction;	-	-	-	-	-	-	-
demolishing existing school facilities within the School District	-	-	-	-	-	-	-
acquiring any necessary property therefore, both real and personal	-	-	-	-	-	-	-
paying capitalized interest	-	-	-	-	-	-	-
paying expenses incident to accomplishing the forgoing (the "Projects")	-	-	-	-	-	-	Not Applicable
Total	\$ <u>38,653,167.80</u>	\$ <u>32,014,816.71</u>	\$ <u>6,894,326.83</u>	\$ <u>35,385,706.74</u>	\$ <u>31,378,764.33</u>	\$ <u>5,850,018.92</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 Butts 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 as follows:

Prior Years	\$ 1,358,125.00
Current Year	<u>1,223,625.00</u>
Total	\$ <u>2,581,750.00</u>