

**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."

UNION 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 (4)	AMOUNT EXPENDED IN PRIOR YEARS (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
ESPLOST 2018 (ESPLOST 5)							
Acquiring school buses, vehicles and transportation and maintenance equipment	1,400,000.00	1,400,000.00		1,021,020.81			June 30,2025
Acquiring new technological equipment and upgrading existing technology systems	2,255,000.00	2,255,000.00		1,771,247.14			June 30,2025
Renovation and repair of existing school system facilities, including roofs, parking lots and driveways, heating and air conditioning systems, and athletic facilities	14,118,500.00	14,118,500.00		10,087,274.96			June 30,2025
Renovation and expansion of school cafeterias, including the acquisition of replacement kitchen equipment.	422,000.00	422,000.00	-	161,033.71			June 30,2025
Acquiring, constructing and equipping new school system facilities	1,250,000.00	1,250,000.00	788.25	11,696,449.89			June 30,2025
Renovation and expansion of the CTAE building and shop at the high school	900,000.00	900,000.00		627,103.41			June 30,2025
Paying any general obligation debt of the School District issued in conjunction with the imposition of such sales and use tax	0	0	0	0			June 30,2025
Paying any expenses incident to accomplishing the foregoing	654,500.00	654,500.00		3,396.30			June 30,2025
ESPLOST 2018 (ESPLOST 5) TOTAL	\$ 21,000,000.00	\$ 21,000,000.00	\$ 788.25	\$ 25,367,526.22	\$ -	\$ -	

- (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 Union 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.

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

SCHEDULE " "

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (4)	AMOUNT EXPENDED IN PRIOR YEARS (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
ESPLOST 2022 (ESPLOST 6)							
Adding to, renovating, repairing, improving and equipping existing school buildings and school system facilities, including, but not limited to athletic facilities, cafeterias, and parking facilities.	5,000,000.00	5,000,000.00	\$ 1,259,741.47	2,429,842.42	TBD	0	June 30,2028
Acquiring, constructing and equipping a new Elementary School.	31,000,000.00	31,000,000.00	\$ 14,466,016.90	9,339,261.57	TBD	0	June 30,2026
Acquiring textbooks, e-books, e-book readers, computers, laptops, tablets, peripherals, and any instructional materials/equipment.	500,000.00	500,000.00	\$ 457,536.00	169,470.25	TBD	0	June 30,2028
Acquiring school buses and fleet vehicles and maintenance equipment	1,000,000.00	1,000,000.00	\$ 129,178.00	526,526.00	TBD	0	June 30,2028
Acquiring miscellaneous new equipment, fixtures and furnishings, included but not limited to playground equipment.	1,000,000.00	1,000,000.00	0	-	TBD	0	June 30,2028
Acquiring technology equipment and upgrades, hardware, software and infrastructure, safety and security equipment.	500,000.00	500,000.00	\$ 55,397.70	38,567.40	TBD	0	June 30,2028
Energy efficiency upgrades to include electrical and propane upgrades.	500,000.00	500,000.00	0	-	TBD	0	June 30,2028
Land acquisitions for school facility expansions.	1,500,000.00	1,500,000.00	0	1,056,822.33	0	0	June 30,2028
ESPLOST 2022 (ESPLOST 6) TOTAL	\$ 41,000,000.00	\$ 41,000,000.00	16,367,870.07	13,560,489.97	0	0	

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- (3) The voters of Union 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 (Capital Outlay Funds) over the life of the projects.