

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."

CAMDEN COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS

2018 ESPLOST
YEAR ENDED JUNE 30, 2025

<u>PROJECT</u>	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	EXPENDED IN CURRENT 2025	EXPENDED IN PRIOR YEARS	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED (6) (7) (8)	ESTIMATED COMPLETION DATE
(i) The addition, renovation, repair, remediation and improvement of existing school buildings and other School District facilities, including but not limited to, roofing, paving, and HVAC;	\$ 23,000,000.00	\$ 27,295,000.00	\$ 8,877,847.67	\$ 21,897,009.15	\$ 30,774,856.82	\$ 0.00	6/30/2026
(ii) The acquisition, construction, equipping and furnishing of new school buildings and facilities;	\$ 1,000,000.00	\$ 200,000.00	\$ 0.00	\$ 194,594.82	\$ 194,594.82	\$ 0.00	6/30/2026
(iii) The acquisition and installation of technology and safety equipment, including, but not limit to, computer hardware, classroom displays and projectors, and safety equipment;	\$ 10,000,000.00	\$ 10,750,000.00	\$ 0.00	\$ 10,640,195.08	\$ 10,640,195.08	\$ 0.00	6/30/2026
(iv) The acquisition of school equipment and furnishings;	\$ 1,000,000.00	\$ 530,000.00	\$ 238,738.92	\$ 289,530.64	\$ 528,269.56	\$ 0.00	6/30/2026
and other transportation or maintenance vehicles;	\$ 2,500,000.00	\$ 2,075,000.00	\$ 0.00	\$ 2,051,590.98	\$ 2,051,590.98	\$ 0.00	6/30/2026
(vi) The acquisition of textbooks and band instruments;	\$ 1,500,000.00	\$ 2,690,000.00	\$ 0.00	\$ 2,682,514.06	\$ 2,682,514.06	\$ 0.00	6/30/2026
landscaping, including plants, irrigation, fencing, and paving;	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	6/30/2026
(viii) The acquisiton of land;	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	6/30/2026
(ix) The acquistion and purchases of any property necessary and desirable therfore, both real and personal.	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	6/30/2026
	\$ 39,000,000.00	\$ 43,540,000.00	\$ 9,116,586.59	\$ 37,755,434.73	\$ 46,872,021.32	\$ 0.00	6/30/2026

- (1) The School District's original cost estimate as specified in the resolution calling for the imposition of the Local Option Sales Tax. (Referendum approved May 2018) Collection of funds began in August 2019. Collection of funds ended in July 2023.
- (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 Camden County approved the imposition of a 1% sales tax to fund the above projects and retire associated debt. Projects may include amounts expended for these projects may include sales tax proceeds, state, local property tax and/or other funds over the life of the projects.

CAMDEN COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS

2023 ESPLOST
YEAR ENDED JUNE 30, 2025

<u>PROJECT</u>	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	EXPENDED IN CURRENT 2025	EXPENDED IN PRIOR YEARS	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED (6) (7) (8)	ESTIMATED COMPLETION DATE
(i) adding to, renovating, repairing, improving, and equipping existing school buildings and school district facilities, athletic facilities, operations facilities and parking facilities;	\$ 23,000,000.00	\$ 23,000,000.00	\$ 1,296,700.45	\$ 0.00	\$ 1,296,700.45	\$ 0.00	6/30/2028
(ii) construction of a new high school agricultural/CTAE education facility, an indoor multi-purpose facility and outdoor instructional facility;	\$ 23,000,000.00	\$ 23,000,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	6/30/2028
(iii) acquiring textbooks, e-books, e-book readers, computers, laptops, tablets, peripherals, and instructional band equipment;	\$ 10,000,000.00	\$ 10,000,000.00	\$ 4,355,076.74	\$ 0.00	\$ 4,355,076.74	\$ 0.00	6/30/2028
(iv) acquiring school buses and a semi-truck with trailer and transportation and maintenance equipment and;	\$ 4,000,000.00	\$ 4,000,000.00	\$ 664,230.00	\$ 338,370.00	\$ 1,002,600.00	\$ 0.00	6/30/2028
v) acquiring miscellaneous new equipment, fixtures and furnishings, including but not limited to HVAC units, technology equipment, hardware, software and infrastructure, safety and security equipment for the school district,	\$ 6,000,000.00	\$ 6,000,000.00	\$ 367,581.40	\$ 0.00	\$ 367,581.40	\$ 0.00	6/30/2028
	\$ 66,000,000.00	\$ 66,000,000.00	\$ 6,683,588.59	\$ 338,370.00	\$ 7,021,958.59	\$ 0.00	6/30/2028

- (1) The School District's original cost estimate as specified in the resolution calling for the imposition of the Local Option Sales Tax. (Referendum approved May 2022) Collection of funds began in August 2023.
- (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 Camden County approved the imposition of a 1% sales tax to fund the above projects and retire associated debt. Projects may include amounts expended for these projects may include sales tax proceeds, state, local property tax and/or other funds over the life of the projects.