Effingham County Board of Education
Schedule of Approved Local Option Sales Tax Projects
For The Fiscal Year Ended June 30, 2026

Schedule 12

SPLOST VI

	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEAR (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
							December 31, 2026
Adding to, remodeling, renovating, improving, and equipping existing and new educational buildings, properties, and facilities and acquiring property, both real and personal, necessary therefore including athletic and physical education improvements, HVAC improvements and equipment.	$ 60,000,000.00	$ 151,600,000.00	$ 44,679,838.74	$ 107,962,119.04	$ -	$ -	December 31, 2026
School Buses and maintenance vehicles.	5,000,000.00	6,000,000.00	1,744,614.00	5,617,560.46	-	-	December 31, 2026
Computers and related technology purchases; textbooks (including e-books and other electronic instructional materials); band, vocational, fine arts, media, food service and security safety equipment.	10,000,000.00	10,000,000.00	1,628,786.96	9,110,758.96	-	-	December 31, 2026
	$ 75,000,000.00	$ 167,600,000.00	$ 48,053,239.70	$ 122,690,438.46	$ -	$ -	

(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 costs from project inception to completion.

(3)The voters of Effingham 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, the School District has incurred interest to provide advance funding for the above projects as follows:

Prior Year	5,276,958.50
Current Year interest Series 2022 Bonds	1,530,100.00
Current Year interest Series 2025 Bonds	3,014,861.11
Total	$ 9,821,919.61

(5) Due to higher than originally anticipated collections, ECSD now estimates ESPLOST VI collections will be completed by December 31, 2026. This is earlier than the original June 30, 2027 deadline. ESPLOST VII was approved by the residents on Effingham County in November 2025 and ECSD estimates collections to begin in