

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). Capital projects funds use the same flow of current financial resources measurement focus and modified accrual basis of budgeting and accounting used by other governmental fund types. The primary source of revenue for the Capital projects funds is the sale of bonds authorized by voter referenda. Operating transfers from the general fund, sale of obsolete facilities, and interest on investments provide additional revenue.

The Savannah Chatham Public School System capital projects program currently consists of Phase II construction projects and other facilities renovation projects. Total budgeted expenditures in FY 2009 are \$69,908,211. The capital projects program is administered by the district's Division of Support Services. Responsibilities include the acquisition of school sites, the design and construction of new school facilities (including additions to existing schools), renovations of existing school facilities, and installation and relocation of temporary classroom facilities to house students and instructional programs and services at schools with insufficient permanent space.

### **ESPLOST Proposed Project Summary**

On September 19, 2006 the citizens of Chatham County approved an Education Special Purpose Local Option Sales Tax (ESPLOST). This additional penny of sales tax is estimated to generate up to \$360 Million over the next five years. The funds will be used in two ways; \$67 Million will be used to retire existing bond debt over the five year period. By using ESPLOST funds to pay this bond debt, property owners will save the millage rate equivalent of that \$67 Million dollars over the five year period. The remaining funds will be used to build 8 new schools (3 New Sites and 5 Replacement Sites), provide additions and renovations to several school sites, provide significant upgrades to existing facilities and provide much needed technology upgrades to the Savannah-Chatham County Public School System.

The Educational Special Purpose Local Option Sales Tax (ESPLOST) went into effect on January 1, 2007. The sales tax rate in Chatham County is 7% which became effective January 1, 2007.

## **Impact on Operating Budget**

When the Capital Projects Funds pay for the building of a new school or an addition to an existing facility, there is a cost impact on the General (Operating) Fund. As the district's enrollment is relatively stable, this incremental cost is generally limited to building administrative / support positions and the cost of facility maintenance and utilities. For the most part, funding for teachers and paraprofessionals, textbooks, and other instructional supplies and materials is formula driven based on enrollment and is already included in the General Fund budget. When a new school is opened, the teachers that staff the school and the per-pupil allocation of textbooks and supplies are not considered additions to the General Fund since these costs are merely reallocated from other schools. The operating budget impact of all construction projects that have been either recently completed or are that are already in progress has already been incorporated into the general fund budget for the facility.

In planning for future facilities, the impact on the operating budget is a crucial component of the planning process. There are both one-time and recurring costs which must be considered. In the typical scenario of a new moderate-size elementary school, the district would allocate \$500 thousand for one-time start-up costs (such as media center holdings and textbooks). New recurring costs would include salary and benefits for administrative positions, building maintenance costs, and utilities. Typically, we would add the following new administrative positions: 1.0 principal, 1.0 assistant principal, 1.0 guidance counselor, 1.0 media specialist, 1.0 administrative secretary, 1.0 data clerk, 1.0 school nurse, and 4.0 custodians. All other required (formula driven) positions would follow the students and be shifted from existing facilities to the new facility. The additional recurring operating budget impact on the district for these new positions plus utilities and maintenance costs would be approximately \$825 thousand per year.

For a replacement school in which the old school is closed or sold, the incremental cost is nominal. For an addition / renovation to an existing school, the incremental cost is limited to maintenance and utilities costs associated with additional building square footage.

## Summary of Capital Projects Policies

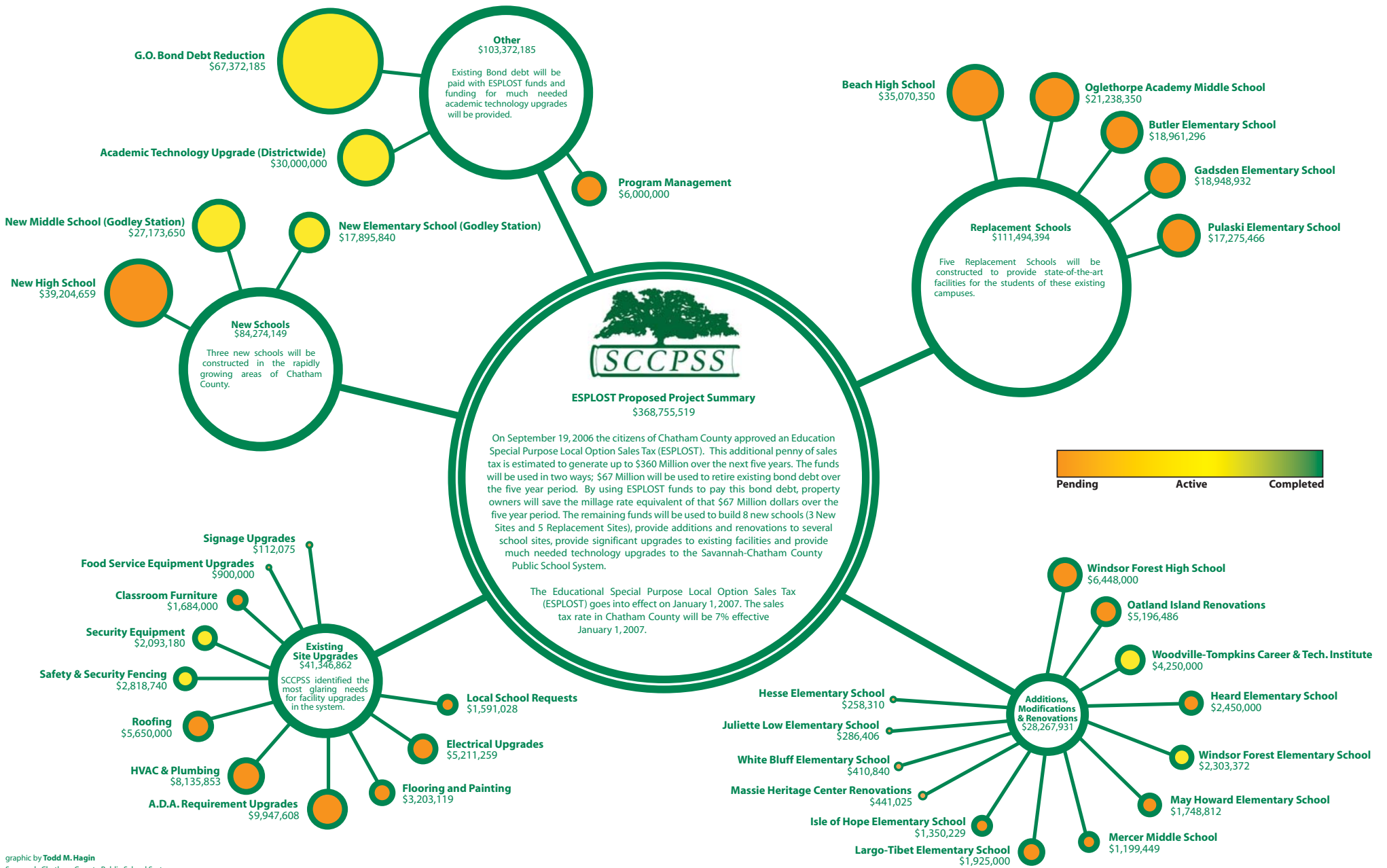
The first step in long-range planning is a school-facilities survey to determine the school system's needs and priorities. This survey may include the need for location of public school buildings, the determination of the safety and educational requirements of public school buildings, and a plan for the methods of financing the cost of constructing and equipping such buildings. In conjunction with a school construction program, educational specifications for programs to be housed in each building must be developed. The Board of Education will direct a periodic evaluation of facilities housing educational programs. The Superintendent will recommend to the Board those facilities which have been determined to be obsolete and which should be renovated, modified, or abandoned for instructional usage. A facility needs assessment was recently completed to address future facilities requirements and planning.

When it becomes necessary to procure professional services for construction, modification, or other purposes, the firm chosen must meet two general criteria:

1. The firm is qualified and available to perform the required project.
2. There is a written agreement between the Board of Education and the firm selected for the payment of reasonable fees for services.

Changes may not be made to any contract for construction services that result in a net increase or decrease to the dollar value of the original contract awarded to provide such services without the approval of the Board of Education. The Superintendent is delegated authority to approve change orders up to \$25,000. All change orders over \$25,000 must be documented as a Board Resolution. Emergency change orders may be made in excess of \$25,000 to prevent undue delay to a construction project. All emergency change orders must be approved by the Superintendent, Chief Financial Officer, and either the Board President or Board Vice President. These change orders will be presented at the next scheduled Board meeting.

Schoolhouse construction may be funded through a local bond issue, a local option sales tax, the current operating budget (pay as you go), or other allowable funding sources. The Board of Education is also authorized to accept grants of capital outlay funds. The Board of Education is may request an election on the question of issuing general obligation bonds or for the implementation of a Special Purpose Local Option Sales Tax (ESPLOST) for the purpose of school building construction and equipping. Bond issues and / or ESPLOSTs must be approved by a majority of voters in an election called for that purpose.



graphic by **Todd M. Hagin**  
Savannah-Chatham County Public School System

**Fund 3XX**

**Capital Projects**

		FY 2005 Actual Amount	FY 2006 Actual Amount	FY 2007 Actual Amount	FY 2008 Modified Budget	FY 2009 Adopted Budget	%Change FY 2008 to FY 2009
<b>REVENUES AND OTHER SOURCES</b>							
1130		0	0	18,677,142	0	0	N/A
		<b>0</b>	<b>0</b>	<b>18,677,142</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TRANSFERS FROM OTHER FUNDS</b>							
9000	OPERATING TRFRS IN	0	5,380,609	922,000	299,000	0	-100.0%
<b>TOTAL TRANSFERS FROM OTHER FUNDS</b>		<b>0</b>	<b>5,380,609</b>	<b>922,000</b>	<b>299,000</b>	<b>0</b>	<b>-100.00%</b>
<b>LOCAL TAXES</b>							
1130	ESPLOST	0	0	0	58,226,340	69,098,211	18.7%
<b>TOTAL LOCAL TAXES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>58,226,340</b>	<b>69,098,211</b>	<b>18.67%</b>
<b>OTHER LOCAL SOURCES</b>							
1200	SALE OF LAND	0	0	0	1,079,876	0	-100.0%
1201	SALE OF BUILDINGS	532,500	521,250	510,000	510,000	510,000	0.0%
1220	INSURANCE PROCEEDS-BLDG	0	19,300	0	0	0	N/A
1500	INTEREST INCOME	139,444	284,109	652,645	132,000	300,000	127.3%
2130	OTHER LOCAL INCOME	68,648	1,000	350	0	0	N/A
<b>TOTAL OTHER LOCAL SOURCES</b>		<b>740,593</b>	<b>825,659</b>	<b>1,162,995</b>	<b>1,721,876</b>	<b>810,000</b>	<b>-52.96%</b>
<b>TOTAL REVENUES</b>		<b>740,593</b>	<b>6,206,268</b>	<b>20,762,137</b>	<b>60,247,216</b>	<b>69,908,211</b>	<b>16.04%</b>

<b>EXPENDITURES AND OTHER USES</b>							
10	Base Salary	233,802	165,155	33,214	32,427	0	-100.0%
11	Other Salary	2,729	2,216	2,821	0	0	N/A
<b>Total Salaries</b>		<b>236,531</b>	<b>167,371</b>	<b>36,035</b>	<b>32,427</b>	<b>0</b>	<b>-100.0%</b>
20	Fringe Benefits	47,799	35,115	7,975	9,017	0	-100.0%
<b>Total Benefits</b>		<b>47,799</b>	<b>35,115</b>	<b>7,975</b>	<b>9,017</b>	<b>0</b>	<b>-100.0%</b>
30	Purchased Services	16,540	9,855	-226	0	0	N/A
40	Supplies	2,199	3,599	966	400	0	-100.0%
41	Books	184	158	0	0	0	N/A
50	Equipment	7,267	0	0	0	0	N/A
55	Construction/Capital	1,464,858	1,877,055	6,479,124	43,919,576	55,370,101	26.1%
71	Contributions to Oth	0	0	0	14,306,764	14,538,110	1.6%
<b>Total Other Operating Expenses</b>		<b>1,491,047</b>	<b>1,890,668</b>	<b>6,479,864</b>	<b>58,226,740</b>	<b>69,908,211</b>	<b>20.1%</b>
<b>TOTAL EXPENDITURES</b>		<b>1,775,377</b>	<b>2,093,154</b>	<b>6,523,874</b>	<b>58,268,184</b>	<b>69,908,211</b>	<b>20.0%</b>

<b>STAFFING</b>							
<b>STAFFING TOTALS</b>		<b>5.0</b>	<b>5.0</b>	<b>1.0</b>			<b>N/A</b>

## CAPITAL PROJECTS SUMMARY

CATEGORY/PROJECT	STATUS	START DATE	ESTIMATED COMPLETION DATE	(A) ORIGINAL BUDGET	(B) BUDGET TRANSFERS	(C) (A+B) CURRENT BUDGET	(D) COST TO DATE	(E) (C-D) COST TO COMPLETE
<b><u>New/Replacement School Costs</u></b>								
Butler Elementary	Not Started	06/08	03/11	18,961,296	0	18,961,296	0	18,961,296
Gadsden Elementary	Active	03/08	05/11	18,948,932	0	18,948,932	7,750	18,941,182
Godley Station K-8	Active	07/07	08/10	0	44,586,155	44,586,155	370	44,585,785
New Elementary School	Active	N/A	N/A	17,895,840	-17,862,880	32,960	32,960	0
Pulaski Elementary	Active	03/08	05/11	17,275,466	0	17,275,466	5,126	17,270,340
New Middle School	Active	N/A	N/A	27,173,650	-27,123,275	50,375	50,375	0
Oglethorpe Academy	Not Started	03/08	05/11	21,238,350	0	21,238,350	0	21,238,350
Beach High	Not Started	09/08	07/12	35,070,350	0	35,070,350	0	35,070,350
New High School	Active	05/07	10/11	39,204,659	0	39,204,659	2,440	39,202,219
<b><u>Addition/Modifications Projects</u></b>								
Heard Elementary	Not Started	08/08	02/10	2,450,000	0	2,450,000	0	2,450,000
Hesse Elementary	Not Started	10/08	07/09	258,310	0	258,310	0	258,310
Howard Elementary	Not Started	08/08	09/09	1,748,812	0	1,748,812	0	1,748,812
Isle Of Hope Elementary	Not Started	08/08	09/09	1,350,229	0	1,350,229	0	1,350,229
Largo-Tibet Elementary	Not Started	09/08	12/09	1,925,000	0	1,925,000	0	1,925,000
Low Elementary	Not Started	09/08	05/09	286,406	0	286,406	0	286,406
White Bluff Elementary	Not Started	08/08	04/09	410,840	0	410,840	0	410,840
Windsor Forest Elementary	Active	10/07	12/09	2,303,372	0	2,303,372	156,882	2,146,490
Mercer Middle	Not Started	10/08	06/10	1,199,449	0	1,199,449	0	1,199,449
Windsor High	Not Started	01/09	07/11	6,448,000	0	6,448,000	0	6,448,000
Oatland Island	Not Started	05/08	06/09	850,000	0	850,000	0	850,000
Woodville-Tompkins Vocational	Active	05/07	09/09	4,250,000	0	4,250,000	3,185,201	1,064,799
<b><u>General ADA Requirement Upgrades</u></b>								
Bartow Elementary	Not Started	TBD	TBD	148,437	0	148,437	0	148,437
Bloomington Elementary	Not Started	TBD	TBD	256,779	0	256,779	0	256,779
East Broad Elementary	Not Started	TBD	TBD	530,931	0	530,931	0	530,931
Ellis Elementary	Not Started	TBD	TBD	247,704	0	247,704	0	247,704
Garrison Elementary	Not Started	TBD	TBD	419,956	0	419,956	0	419,956
Gould Elementary	Not Started	TBD	TBD	164,375	0	164,375	0	164,375
Haven Elementary	Not Started	TBD	TBD	262,969	0	262,969	0	262,969
Heard Elementary	Not Started	TBD	TBD	350,247	0	350,247	0	350,247
Hesse Elementary	Not Started	TBD	TBD	439,200	0	439,200	0	439,200
Howard Elementary	Not Started	TBD	TBD	521,389	0	521,389	0	521,389
Isle Of Hope Elementary	Not Started	TBD	TBD	349,881	0	349,881	0	349,881
Jacob G Smith Elementary	Not Started	TBD	TBD	379,113	0	379,113	0	379,113
Largo-Tibet Elementary	Not Started	TBD	TBD	398,806	0	398,806	0	398,806
Low Elementary	Not Started	TBD	TBD	358,166	0	358,166	0	358,166
Pooler Elementary	Not Started	TBD	TBD	335,004	0	335,004	0	335,004
Pt Wentworth Elementary	Not Started	TBD	TBD	309,355	0	309,355	0	309,355
Spencer Elementary	Not Started	TBD	TBD	426,788	0	426,788	0	426,788
White Bluff Elementary	Not Started	TBD	TBD	472,419	0	472,419	0	472,419
Windsor Forest Elementary	Active	03/08	TBD	470,894	0	470,894	32,951	437,943
Bartlett Middle	Not Started	TBD	TBD	116,997	0	116,997	0	116,997
Hubert Middle	Not Started	TBD	TBD	5,937	0	5,937	0	5,937
Mercer Middle	Not Started	TBD	TBD	487,025	0	487,025	0	487,025
Shuman Middle	Not Started	TBD	TBD	514,375	0	514,375	0	514,375
Groves High	Not Started	TBD	TBD	649,053	0	649,053	0	649,053
Jenkins High	Not Started	TBD	TBD	754,733	0	754,733	0	754,733

## CAPITAL PROJECTS SUMMARY

CATEGORY/PROJECT	STATUS	START DATE	ESTIMATED COMPLETION DATE	(A)	(B)	(C)	(D)	(E)
				ORIGINAL BUDGET	BUDGET TRANSFERS	(A+B) CURRENT BUDGET	COST TO DATE	(C-D) COST TO COMPLETE
Windsor High	Not Started	TBD	TBD	577,075	0	577,075	0	577,075
Massie Heritage Center	Not Started	03/08	03/09	203,525	0	203,525	0	203,525
Oatland Island	Not Started	05/08	06/09	354,719	0	354,719	0	354,719
<b><u>Thermal Protection - Roofing</u></b>								
Haven Elementary	Not Started	TBD	TBD	500,000	0	500,000	0	500,000
Pt Wentworth Elementary	Not Started	TBD	TBD	250,000	0	250,000	0	250,000
Windsor Forest Elementary	Active	02/08	TBD	775,000	0	775,000	54,231	720,769
Bartlett Middle	Not Started	TBD	TBD	1,000,000	0	1,000,000	0	1,000,000
Mercer Middle	Not Started	TBD	TBD	1,000,000	0	1,000,000	0	1,000,000
Shuman Middle	Not Started	TBD	TBD	625,000	0	625,000	0	625,000
Windsor High	Not Started	TBD	TBD	1,500,000	0	1,500,000	0	1,500,000
Oatland Island	Not Started	05/08	06/09	171,875	0	171,875	0	171,875
<b><u>Classroom</u></b>								
Bartow Elementary	Not Started	TBD	TBD	30,000	0	30,000	0	30,000
Bloomington Elementary	Not Started	TBD	TBD	30,000	0	30,000	0	30,000
East Broad Elementary	Not Started	TBD	TBD	30,000	0	30,000	0	30,000
Ellis Elementary	Not Started	TBD	TBD	50,000	0	50,000	0	50,000
Garden City Elementary	Not Started	TBD	TBD	30,000	0	30,000	0	30,000
Garrison Elementary	Not Started	TBD	TBD	30,000	0	30,000	0	30,000
Georgetown Elementary	Not Started	TBD	TBD	30,000	0	30,000	0	30,000
Gould Elementary	Not Started	TBD	TBD	30,000	0	30,000	0	30,000
Haven Elementary	Not Started	TBD	TBD	30,000	0	30,000	0	30,000
Heard Elementary	Not Started	TBD	TBD	30,000	0	30,000	0	30,000
Hesse Elementary	Not Started	TBD	TBD	30,000	0	30,000	0	30,000
Howard Elementary	Not Started	TBD	TBD	30,000	0	30,000	0	30,000
Islands Elementary	Not Started	TBD	TBD	30,000	0	30,000	0	30,000
Isle Of Hope Elementary	Not Started	TBD	TBD	30,000	0	30,000	0	30,000
Jacob G Smith Elementary	Not Started	TBD	TBD	30,000	0	30,000	0	30,000
Largo-Tibet Elementary	Not Started	TBD	TBD	30,000	0	30,000	0	30,000
Low Elementary	Not Started	TBD	TBD	30,000	0	30,000	0	30,000
Marshpoint Elementary	Not Started	TBD	TBD	30,000	0	30,000	0	30,000
Pooler Elementary	Not Started	TBD	TBD	30,000	0	30,000	0	30,000
Pt Wentworth Elementary	Not Started	TBD	TBD	30,000	0	30,000	0	30,000
Southwest Elementary	Not Started	TBD	TBD	30,000	0	30,000	0	30,000
Spencer Elementary	Not Started	TBD	TBD	30,000	0	30,000	0	30,000
West Chatham Elementary	Not Started	TBD	TBD	30,000	0	30,000	0	30,000
White Bluff Elementary	Not Started	TBD	TBD	30,000	0	30,000	0	30,000
Windsor Forest Elementary	Active	03/08	TBD	30,000	0	30,000	18,816	11,184
Bartlett Middle	Not Started	TBD	TBD	57,500	0	57,500	0	57,500
Coastal Middle	Not Started	TBD	TBD	57,500	0	57,500	0	57,500
DeRenne Middle	Not Started	TBD	TBD	57,500	0	57,500	0	57,500
Hubert Middle	Not Started	TBD	TBD	57,500	0	57,500	0	57,500
Mercer Middle	Not Started	TBD	TBD	57,500	0	57,500	0	57,500
Myers Middle	Not Started	TBD	TBD	57,500	0	57,500	0	57,500
Shuman Middle	Not Started	TBD	TBD	57,500	0	57,500	0	57,500
Southwest Middle	Not Started	TBD	TBD	57,500	0	57,500	0	57,500
West Chatham Middle	Not Started	TBD	TBD	57,500	0	57,500	0	57,500
Groves High	Not Started	TBD	TBD	30,000	0	30,000	0	30,000
Jenkins High	Not Started	TBD	TBD	77,250	0	77,250	0	77,250
Johnson High	Not Started	TBD	TBD	77,250	0	77,250	0	77,250

## CAPITAL PROJECTS SUMMARY

CATEGORY/PROJECT	STATUS	START DATE	ESTIMATED COMPLETION DATE	(A)	(B)	(C)	(D)	(E)
				ORIGINAL BUDGET	BUDGET TRANSFERS	(A+B) CURRENT BUDGET	COST TO DATE	(C-D) COST TO COMPLETE
Savannah High	Not Started	TBD	TBD	77,250	0	77,250	0	77,250
Windsor High	Not Started	TBD	TBD	77,250	0	77,250	0	77,250
Oatland Island	Not Started	05/08	06/09	181,020	0	181,020	0	181,020
Woodville-Tompkins Vocational	Active	TBD	TBD	57,500	0	57,500	28,699	28,801
<b><u>Food Service Upgrades</u></b>								
Bloomingtondale Elementary	Not Started	TBD	TBD	250,000	0	250,000	0	250,000
Hesse Elementary	Not Started	TBD	TBD	250,000	0	250,000	0	250,000
Windsor Forest Elementary	Not Started	TBD	TBD	150,000	0	150,000	0	150,000
Bartlett Middle	Not Started	TBD	TBD	250,000	0	250,000	0	250,000
<b><u>HVAC</u></b>								
Bartow Elementary	Not Started	TBD	TBD	255,469	0	255,469	0	255,469
Heard Elementary	Not Started	TBD	TBD	900,046	0	900,046	0	900,046
Isle Of Hope Elementary	Not Started	TBD	TBD	900,046	0	900,046	0	900,046
Pt Wentworth Elementary	Not Started	TBD	TBD	778,831	0	778,831	0	778,831
Spencer Elementary	Not Started	TBD	TBD	533,171	0	533,171	0	533,171
Bartlett Middle	Not Started	TBD	TBD	1,840,000	0	1,840,000	0	1,840,000
Jenkins High	Not Started	TBD	TBD	2,368,133	0	2,368,133	0	2,368,133
Oatland Island	Not Started	05/08	06/09	1,657,616	0	1,657,616	0	1,657,616
<b><u>Local School Requests</u></b>								
Bartow Elementary	Not Started	TBD	TBD	65,625	0	65,625	0	65,625
Ellis Elementary	Not Started	TBD	TBD	59,912	0	59,912	0	59,912
Georgetown Elementary	Not Started	TBD	TBD	31,250	0	31,250	0	31,250
Haven Elementary	Not Started	TBD	TBD	112,500	0	112,500	0	112,500
Heard Elementary	Not Started	TBD	TBD	28,125	0	28,125	0	28,125
Howard Elementary	Not Started	TBD	TBD	154,455	0	154,455	0	154,455
Jacob G Smith Elementary	Not Started	TBD	TBD	58,750	0	58,750	0	58,750
Low Elementary	Not Started	TBD	TBD	63,077	0	63,077	0	63,077
Pooler Elementary	Not Started	TBD	TBD	84,645	0	84,645	0	84,645
Spencer Elementary	Not Started	TBD	TBD	110,000	0	110,000	0	110,000
Windsor Forest Elementary	Active	03/08	TBD	343,750	0	343,750	24,054	319,696
Mercer Middle	Not Started	TBD	TBD	17,500	0	17,500	0	17,500
Shuman Middle	Not Started	TBD	TBD	26,875	0	26,875	0	26,875
Groves High	Not Started	TBD	TBD	343,750	0	343,750	0	343,750
Jenkins High	Not Started	TBD	TBD	90,812	0	90,812	0	90,812
Massie Heritage Center	Not Started	03/08	03/09	52,285	400,000	452,285	0	452,285
Oatland Island	Not Started	05/08	06/09	475,000	0	475,000	0	475,000
<b><u>Site Work</u></b>								
Oatland Island	Not Started	05/08	06/09	198,812	0	198,812	0	198,812
<b><u>Site Work (Safety &amp; Security Fencing)</u></b>								
Bartow Elementary	Active	06/08	TBD	75,000	0	75,000	17,258	57,742
Bloomingtondale Elementary	Active	TBD	TBD	39,350	0	39,350	24,770	14,580
East Broad Elementary	Not Started	TBD	TBD	47,000	0	47,000	0	47,000
Ellis Elementary	Not Started	TBD	TBD	67,188	0	67,188	0	67,188
Garden City Elementary	Not Started	TBD	TBD	3,000	0	3,000	0	3,000
Garrison Elementary	Not Started	TBD	TBD	15,500	0	15,500	0	15,500
Georgetown Elementary	Active	TBD	TBD	71,875	0	71,875	950	70,925
Gould Elementary	Active	06/08	TBD	77,000	0	77,000	30,263	46,737



## CAPITAL PROJECTS SUMMARY

CATEGORY/PROJECT	STATUS	START DATE	ESTIMATED COMPLETION DATE	(A)	(B)	(C)	(D)	(E)
				ORIGINAL BUDGET	BUDGET TRANSFERS	(A+B) CURRENT BUDGET	COST TO DATE	(C-D) COST TO COMPLETE
Haven Elementary	Not Started	TBD	TBD	37,312	0	37,312	0	37,312
Heard Elementary	Not Started	TBD	TBD	69,350	0	69,350	0	69,350
Hesse Elementary	Not Started	TBD	TBD	41,850	0	41,850	0	41,850
Howard Elementary	Not Started	TBD	TBD	88,000	0	88,000	0	88,000
Islands Elementary	Active	06/08	TBD	63,000	0	63,000	8,900	54,100
Isle Of Hope Elementary	Not Started	TBD	TBD	69,350	0	69,350	0	69,350
Jacob G Smith Elementary	Not Started	TBD	TBD	34,650	0	34,650	0	34,650
Largo-Tibet Elementary	Active	06/08	TBD	97,980	0	97,980	25,850	72,130
Low Elementary	Not Started	TBD	TBD	42,900	0	42,900	0	42,900
Marshpoint Elementary	Active	TBD	TBD	36,600	0	36,600	950	35,650
Pooler Elementary	Active	TBD	TBD	78,000	0	78,000	3,600	74,400
Pt Wentworth Elementary	Active	06/08	TBD	34,650	0	34,650	37,046	-2,396
Southwest Elementary	Not Started	TBD	TBD	48,000	0	48,000	0	48,000
Spencer Elementary	Active	06/08	TBD	69,000	0	69,000	19,134	49,866
West Chatham Elementary	Not Started	TBD	TBD	40,500	0	40,500	0	40,500
White Bluff Elementary	Not Started	TBD	TBD	71,750	0	71,750	0	71,750
Windsor Forest Elementary	Active	01/08	TBD	150,900	0	150,900	15,720	135,180
Bartlett Middle	Active	TBD	TBD	37,500	0	37,500	13,088	24,412
Coastal Middle	Not Started	TBD	TBD	41,700	0	41,700	0	41,700
Hubert Middle	Not Started	TBD	TBD	53,460	0	53,460	0	53,460
Mercer Middle	Not Started	TBD	TBD	49,500	0	49,500	0	49,500
Myers Middle	Not Started	TBD	TBD	56,400	0	56,400	0	56,400
Shuman Middle	Not Started	TBD	TBD	91,000	0	91,000	0	91,000
Southwest Middle	Not Started	TBD	TBD	36,000	0	36,000	0	36,000
West Chatham Middle	Not Started	TBD	TBD	42,000	0	42,000	0	42,000
Groves High	Not Started	TBD	TBD	146,500	0	146,500	0	146,500
Jenkins High	Not Started	TBD	TBD	30,000	0	30,000	0	30,000
Johnson High	Not Started	TBD	TBD	61,200	0	61,200	0	61,200
Savannah Arts Academy	Active	06/08	TBD	554,400	0	554,400	34,478	519,922
Savannah High	Not Started	TBD	TBD	30,000	0	30,000	0	30,000
Windsor High	Not Started	TBD	TBD	119,375	0	119,375	0	119,375
<b><u>Miscellaneous (Security Issues)</u></b>								
Bartlett Middle	Active	04/08	TBD	261,968	-109,815	152,153	115,109	37,044
Coastal Middle	Active	04/08	TBD	79,950	34,136	114,086	104,765	9,321
DeRenne Middle	Active	04/08	TBD	174,394	-51,329	123,065	113,971	9,094
Hubert Middle	Active	04/08	TBD	224,500	-94,132	130,368	110,035	20,333
Mercer Middle	Active	04/08	TBD	47,798	67,670	115,468	105,454	10,014
Myers Middle	Active	04/08	TBD	79,925	34,102	114,027	105,170	8,857
Shuman Middle	Active	06/08	TBD	72,560	47,702	120,262	98,040	22,222
Southwest Middle	Active	06/08	TBD	71,200	46,404	117,604	107,074	10,530
West Chatham Middle	Active	06/08	TBD	114,900	65,951	180,851	152,635	28,216
Groves High	Active	04/08	TBD	407,523	-364,582	42,941	25,362	17,579
Jenkins High	Not Started	TBD	TBD	30,000	-28,620	1,380	0	1,380
Johnson High	Not Started	TBD	TBD	39,000	-37,206	1,794	0	1,794
Savannah Arts Academy	Active	06/08	TBD	20,000	209,752	229,752	171,354	58,398
Savannah High	Active	06/08	TBD	49,250	108,484	157,734	141,479	16,255
Windsor High	Active	06/08	TBD	340,262	926	341,188	182,963	158,225
Oatland Island	Not Started	05/08	06/09	34,718	0	34,718	0	34,718
Woodville-Tompkins Vocational	Active	10/07	TBD	79,950	70,557	150,507	27,483	123,024

### **Electrical**

## CAPITAL PROJECTS SUMMARY

CATEGORY/PROJECT	STATUS	START DATE	ESTIMATED COMPLETION DATE	(A)	(B)	(C)	(D)	(E)
				ORIGINAL BUDGET	BUDGET TRANSFERS	(A+B) CURRENT BUDGET	COST TO DATE	(C-D) COST TO COMPLETE
Isle Of Hope Elementary	Not Started	TBD	TBD	751,288	0	751,288	0	751,288
Jacob G Smith Elementary	Not Started	TBD	TBD	112,262	0	112,262	0	112,262
Pooler Elementary	Not Started	TBD	TBD	722,975	0	722,975	0	722,975
Spencer Elementary	Not Started	TBD	TBD	143,509	0	143,509	0	143,509
Windsor Forest Elementary	Active	03/08	TBD	1,128,638	0	1,128,638	78,977	1,049,661
Groves High	Not Started	TBD	TBD	2,352,588	0	2,352,588	0	2,352,588
Massie Heritage Center	Not Started	03/08	03/09	122,625	0	122,625	0	122,625
Oatland Island	Not Started	05/08	06/09	1,086,419	0	1,086,419	0	1,086,419
<b><u>Painting</u></b>								
Garrison Elementary	Not Started	TBD	TBD	18,398	0	18,398	0	18,398
Haven Elementary	Not Started	TBD	TBD	122,428	0	122,428	0	122,428
Heard Elementary	Not Started	TBD	TBD	135,944	0	135,944	0	135,944
Hesse Elementary	Not Started	TBD	TBD	138,423	0	138,423	0	138,423
Howard Elementary	Not Started	TBD	TBD	22,344	0	22,344	0	22,344
Low Elementary	Not Started	TBD	TBD	98,615	0	98,615	0	98,615
Pooler Elementary	Not Started	TBD	TBD	112,232	0	112,232	0	112,232
Spencer Elementary	Not Started	TBD	TBD	112,812	0	112,812	0	112,812
Shuman Middle	Not Started	TBD	TBD	37,500	0	37,500	0	37,500
Groves High	Not Started	TBD	TBD	401,771	0	401,771	0	401,771
Massie Heritage Center	Not Started	03/08	03/09	37,715	0	37,715	0	37,715
Oatland Island	Not Started	05/08	06/09	184,059	0	184,059	0	184,059
<b><u>Plumbing</u></b>								
Bartow Elementary	Not Started	TBD	TBD	15,625	0	15,625	0	15,625
Low Elementary	Not Started	TBD	TBD	46,875	0	46,875	0	46,875
Bartlett Middle	Not Started	TBD	TBD	208,594	0	208,594	0	208,594
Jenkins High	Not Started	TBD	TBD	289,062	0	289,062	0	289,062
<b><u>Flooring</u></b>								
Bartow Elementary	Not Started	TBD	TBD	490,464	0	490,464	0	490,464
Haven Elementary	Not Started	TBD	TBD	60,000	0	60,000	0	60,000
Hesse Elementary	Not Started	TBD	TBD	131,522	0	131,522	0	131,522
Howard Elementary	Not Started	TBD	TBD	54,452	0	54,452	0	54,452
Low Elementary	Not Started	TBD	TBD	109,238	0	109,238	0	109,238
Pooler Elementary	Not Started	TBD	TBD	184,128	0	184,128	0	184,128
White Bluff Elementary	Not Started	TBD	TBD	63,912	0	63,912	0	63,912
Windsor Forest Elementary	Active	03/08	TBD	286,437	0	286,437	20,043	266,394
Bartlett Middle	Not Started	TBD	TBD	131,523	0	131,523	0	131,523
Groves High	Not Started	TBD	TBD	490,976	0	490,976	0	490,976
Massie Heritage Center	Not Started	03/08	03/09	24,063	0	24,063	0	24,063
<b><u>Specialties (Signage Upgrades)</u></b>								
Bartow Elementary	Not Started	TBD	TBD	2,650	0	2,650	0	2,650
Bloomington Elementary	Not Started	TBD	TBD	4,050	0	4,050	0	4,050
East Broad Elementary	Not Started	TBD	TBD	1,000	0	1,000	0	1,000
Ellis Elementary	Not Started	TBD	TBD	1,475	0	1,475	0	1,475
Garden City Elementary	Not Started	TBD	TBD	2,700	0	2,700	0	2,700
Garrison Elementary	Not Started	TBD	TBD	2,100	0	2,100	0	2,100
Georgetown Elementary	Not Started	TBD	TBD	2,475	0	2,475	0	2,475
Gould Elementary	Not Started	TBD	TBD	2,700	0	2,700	0	2,700
Haven Elementary	Not Started	TBD	TBD	2,925	0	2,925	0	2,925

## CAPITAL PROJECTS SUMMARY

CATEGORY/PROJECT	STATUS	START DATE	ESTIMATED COMPLETION DATE	(A)	(B)	(C)	(D)	(E)
				ORIGINAL BUDGET	BUDGET TRANSFERS	(A+B) CURRENT BUDGET	COST TO DATE	(C-D) COST TO COMPLETE
Hesse Elementary	Not Started	TBD	TBD	4,050	0	4,050	0	4,050
Howard Elementary	Not Started	TBD	TBD	4,500	0	4,500	0	4,500
Islands Elementary	Not Started	TBD	TBD	4,500	0	4,500	0	4,500
Isle Of Hope Elementary	Not Started	TBD	TBD	4,050	0	4,050	0	4,050
Jacob G Smith Elementary	Not Started	TBD	TBD	2,700	0	2,700	0	2,700
Largo-Tibet Elementary	Not Started	TBD	TBD	3,600	0	3,600	0	3,600
Low Elementary	Not Started	TBD	TBD	2,700	0	2,700	0	2,700
Marshpoint Elementary	Not Started	TBD	TBD	2,700	0	2,700	0	2,700
Pooler Elementary	Not Started	TBD	TBD	2,475	0	2,475	0	2,475
Pt Wentworth Elementary	Not Started	TBD	TBD	2,700	0	2,700	0	2,700
Southwest Elementary	Not Started	TBD	TBD	2,700	0	2,700	0	2,700
Spencer Elementary	Not Started	TBD	TBD	3,150	0	3,150	0	3,150
West Chatham Elementary	Not Started	TBD	TBD	2,475	0	2,475	0	2,475
White Bluff Elementary	Not Started	TBD	TBD	4,500	0	4,500	0	4,500
Windsor Forest Elementary	Not Started	TBD	TBD	4,500	0	4,500	0	4,500
Bartlett Middle	Not Started	TBD	TBD	2,700	0	2,700	0	2,700
Hubert Middle	Not Started	TBD	TBD	2,700	0	2,700	0	2,700
Mercer Middle	Not Started	TBD	TBD	2,700	0	2,700	0	2,700
Myers Middle	Not Started	TBD	TBD	2,700	0	2,700	0	2,700
Shuman Middle	Not Started	TBD	TBD	2,700	0	2,700	0	2,700
Southwest Middle	Not Started	TBD	TBD	2,700	0	2,700	0	2,700
West Chatham Middle	Not Started	TBD	TBD	2,700	0	2,700	0	2,700
Groves High	Not Started	TBD	TBD	4,050	0	4,050	0	4,050
Jenkins High	Not Started	TBD	TBD	4,500	0	4,500	0	4,500
Johnson High	Not Started	TBD	TBD	2,700	0	2,700	0	2,700
Savannah High	Not Started	TBD	TBD	4,500	0	4,500	0	4,500
Windsor High	Not Started	TBD	TBD	4,050	0	4,050	0	4,050
<b>Specialties</b>								
Massie Heritage Center	Not Started	03/08	03/09	812	0	812	0	812
Oatland Island	Not Started	05/08	06/09	2,250	0	2,250	0	2,250
<b>Other</b>								
G.O. Bond Debt	Active	07/07	02/12	67,372,185	0	67,372,185	26,694,010	40,678,175
Program Management	Active	05/07	09/12	6,000,000	0	6,000,000	5,993,867	6,133
Academic Technology Upgrade	Active	07/07	01/12	30,000,000	0	30,000,000	4,407,547	25,592,453
<b>TOTALS</b>				<b>368,755,519</b>	<b>0</b>	<b>368,755,519</b>	<b>42,587,200</b>	<b>326,168,319</b>

## ESPLOST CAPITAL PROJECTS REVENUE BUDGET BY YEAR

<b>FY</b>	<b>Fund</b>	<b>Area</b>	<b>Revenue Source</b>	<b>Description</b>	<b>Projected Revenue</b>	<b>Recognized Revenue</b>	<b>Balance</b>
<b>Fiscal Year 07</b>							
07	306	706	1130	SALES TAX	0	18,677,142	18,677,142
07	306	706	1500	INTEREST	0	138,347	138,347
<b>TOTAL 07</b>					<b>0</b>	<b>18,815,489</b>	<b>18,815,489</b>
<b>Fiscal Year 08</b>							
08	306	706	1130	SALES TAX	58,226,340	62,716,886	4,490,546
08	306	706	1500	INTEREST	132,000	1,530,580	1,398,580
<b>TOTAL 08</b>					<b>58,358,340</b>	<b>64,247,466</b>	<b>5,889,126</b>
<b>Fiscal Year 09</b>							
09	306	706	1130	SALES TAX	69,098,211	5,601,610	-63,496,601
09	306	706	1500	INTEREST	300,000	132,689	-167,311
<b>TOTAL 09</b>					<b>69,398,211</b>	<b>5,734,299</b>	<b>-63,663,912</b>
<b>Fiscal Year 10</b>							
10	306	706	1130	SALES TAX	73,001,094	0	-73,001,094
10	306	706	1500	INTEREST	300,000	0	-300,000
<b>TOTAL 10</b>					<b>73,301,094</b>	<b>0</b>	<b>-73,301,094</b>
<b>Fiscal Year 11</b>							
11	306	706	1130	SALES TAX	77,242,007	0	-77,242,007
11	306	706	1500	INTEREST	300,000	0	-300,000
<b>TOTAL 11</b>					<b>77,542,007</b>	<b>0</b>	<b>-77,542,007</b>
<b>Fiscal Year 12</b>							
12	306	706	1130	SALES TAX	82,432,347	0	-82,432,347
12	306	706	1500	INTEREST	223,519	0	-223,519
12	306	706	3800	STATE REVENUE	7,500,000	0	-7,500,000
<b>TOTAL 12</b>					<b>90,155,866</b>	<b>0</b>	<b>-90,155,866</b>
<b>Grand Total:</b>					<b>368,755,518</b>	<b>88,797,254</b>	<b>-279,958,264</b>