

**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."



The Board of Education for the City of Savannah and the County of Chatham, Georgia
Schedule of Approved Local Option Sales Tax Projects for the Fiscal Year Ended June 30, 2025

Pursuant to Georgia laws HB1013, 48-8-141, and 48-8-122, the Savannah Chatham County Public School System publishes the following comprehensive information regarding the use of the Educational Special Purpose Local Option Sales Tax (ESPLOST):

	Original Estimated Cost	Current Estimated Cost	Expended in Current Year	Expended in Prior Years	Total Costs	Remaining Estimated Cost	Estimated Completion Date
<u>ESPLOST I (Approved 2006. Funding period from 2007 to 2011)</u>							
For the purpose of acquiring, constructing, and equipping new facilities	\$ 195,768,543	\$ 184,330,513		\$ 184,330,513	\$ 184,330,513	\$ -	Completed-2020
For the purpose of constructing additions and other modifications	18,380,418	10,849,557		10,849,557	10,849,557	-	Completed-2018
For the creation of a technical career facility	4,250,000	3,600,206		3,600,206	3,600,206	-	Completed-2009
Oatland Island renovations and upgrades	5,196,488	4,567,538		4,567,538	4,567,538	-	Completed-2011
Massie Heritage Ctr renovations and upgrades	441,025	845,108		845,108	845,108	-	Completed-2012
Existing site upgrades district-wide	41,346,860	18,972,860		18,972,860	18,972,860	-	Completed-2021
Payment of principal and interest on the school district's general obligation bonds	67,372,185	67,374,185		67,374,185	67,374,185	-	Completed-2012
Academic technology upgrade - district-wide	30,000,000	14,895,829		14,895,829	14,895,829	-	Completed-2012
Program management	6,000,000	5,994,201		5,994,201	5,994,201	-	Completed-2014
Totals for ESPLOST I activity	<u>\$ 368,755,519</u>	<u>\$ 311,429,998</u>	<u>\$ -</u>	<u>\$ 311,429,998</u>	<u>\$ 311,429,998</u>	<u>\$ -</u>	
<u>ESPLOST II (Approved 2011. Funding period from 2012 to 2016)</u>							
For the purpose of acquiring, constructing, and equipping new facilities	\$ 206,702,500	\$ 236,085,805	\$ 903,432	\$ 235,182,373	\$ 236,085,805	-	Completed-2025
For the purpose of constructing additions and other modifications	40,390,350	70,558,400	-	70,558,400	70,558,400	-	Completed-2025
Existing site upgrades district-wide	40,670,000	33,616,270	3,584,406	30,031,864	33,616,270	-	Completed-2025
Payment of principal and interest on the school district's general obligation bonds	47,237,150	46,897,520	-	46,897,520	46,897,520	-	Completed-2017
Academic technology upgrade - district-wide	15,000,000	17,504,864	-	17,504,864	17,504,864	-	Completed-2024
Program management	-	6,601,223	-	6,601,223	6,601,223	-	Completed-2021
Totals for ESPLOST II activity	<u>\$ 350,000,000</u>	<u>\$ 411,264,082</u>	<u>\$ 4,487,838</u>	<u>\$ 406,776,244</u>	<u>\$ 411,264,082</u>	<u>\$ -</u>	
<u>ESPLOST III (Approved 2016. Funding period from 2017 to 2021)</u>							
For the purpose of acquiring, constructing, and equipping new facilities	\$ 254,510,650	\$ 282,211,994	\$ 21,889,467	\$ 248,678,939	\$ 270,568,406	\$ 11,643,588	2026
For the purpose of constructing additions and other modifications	82,930,030	90,164,360	7,240,738	72,680,217	79,920,955	10,243,405	2026
Existing site upgrades district-wide	26,193,970	35,675,750	6,410,752	19,788,127	26,198,879	9,476,871	2026
For the acquisition of buses	4,000,000	2,966,184	-	2,966,184	2,966,184	0	Completed-2020
Payment of principal and interest on the school district's general obligation bonds	26,291,163	26,291,163	-	26,291,163	26,291,163	0	Completed-2021
Academic technology upgrade - district-wide	12,000,000	12,025,651	54,015	12,024,848	12,078,863	(53,212)	2026
Program management	6,500,000	9,842,258	107,368	9,583,955	9,691,323	150,935	2026
Totals for ESPLOST III activity	<u>\$ 412,425,813</u>	<u>\$ 459,177,360</u>	<u>\$ 35,702,340</u>	<u>\$ 392,013,433</u>	<u>\$ 427,715,773</u>	<u>\$ 31,461,587</u>	
<u>ESPLOST IV (Approved 2021. Funding period from 2022 to 2026)</u>							
For the purpose of acquiring, constructing, and equipping new facilities	\$ 93,013,870	\$ 154,704,047	\$ 89,459,221	\$ 38,205,588	\$ 127,664,809	\$ 27,039,238	2028
For the purpose of constructing additions and other modifications	52,640,000	46,854,571	6,860,237	35,728,290	42,588,527	4,266,044	2028
Existing site upgrades district-wide	226,346,130	245,552,382	40,699,479	7,835,890	48,535,369	197,017,013	2028
For the acquisition of buses	4,000,000	-	-	-	-	-	
Academic technology upgrade - district-wide	24,000,000	24,000,000	4,526,925	2,317,700	6,844,625	17,155,375	2028
Program management	20,000,000	10,189,000	3,953,664	4,577,657	8,531,321	1,657,679	2028
Totals for ESPLOST IV activity	<u>\$ 420,000,000</u>	<u>\$ 481,300,000</u>	<u>\$ 145,499,526</u>	<u>\$ 88,665,125</u>	<u>\$ 234,164,651</u>	<u>\$ 247,135,349</u>	
	1,551,181,332	1,663,171,440	185,689,704	1,198,884,800	1,384,574,503	278,596,936	

Additional Information: All amounts are as of June 30, 2025. All projects not yet completed remain pending and scheduled to be completed.
Based on the current estimated cost, no projects are currently underfunded. There are currently no surplus funds projected for these ESPLOST programs.