

SPLOST4 education

Referendum March 19, 2013

SPLOST stands for **Special Purpose Local Option Sales Tax**. It is a one-cent tax on all consumer goods that must be approved by voters in a referendum. Ed-SPLOST receipts can be used only for school-related capital improvements. The current Ed-SPLOST III expires Dec. 31, 2013.

A referendum will be held Tuesday, March 19, 2013 to extend the tax another five years.

REVENUE

Projected Total SPLOST Receipts (5 years):\$717,844,707

EXPENDITURES

New/Replacement Facilities.....	\$159,659,448
Land.....	\$10,000,000
Additions/Modifications	\$122,272,498
Infrastructure/Individual School Needs.....	\$176,065,034
Curriculum/Instruction/Technology.....	\$150,571,400
Safety and Support	\$99,276,327

Since the first Ed-SPLOST was approved in 1998 we have seen:

- 22 new schools
- 2,372 new classrooms
- Hundreds of maintenance improvements
- Safety improvements, including lighting, fencing, video surveillance cameras, and access control systems for elementary schools.
- 551 portable classrooms eliminated.
- New technology including the replacement of more than 46,000 computers five years or older, plus a personal computing device for every teacher.
- Bond debt of \$184 million paid off in 2007, making Cobb County one of only a few school districts in Georgia that is free of long-term debt.
- More than 5,000 total projects completed (or in progress) as promised to voters – all completed in a timely fashion with a net savings of millions of dollars for taxpayers due to efficient management.

New and Replacement Facilities

- Ed-SPLOST 4 calls for replacement facilities for Osborne and Walton High Schools, an East Cobb Area middle school and two elementary schools (yet to be determined). The proposal also includes construction funds for a career academy at one or more locations.
- Constructing approximately 407 new classrooms.

Additions / Modifications

- Adding to existing facilities approximately 56 classrooms (46 at elementary school level and 10 at high school level).
- Constructing major additions/modifications/renovations at the following locations: Campbell, Harrison, Lassiter, North Cobb, Pope, South Cobb, Walton and Wheeler high schools, Tapp Middle School and Kincaid, Mt. Bethel, Sope Creek, Teasley and Tritt elementary schools.

Maintenance / Renovation

- Maintenance projects including parking lot repaving, additional parking spaces, drainage enhancements, fencing repairs, landscaping, playground equipment, gymnasium improvements, reflooring, painting, Energy Management Systems, HVAC, plumbing and various electrical upgrades.
- Modifications to athletics facilities based on the Board of Education's Athletic Standards Model.
- Renovations to food service facilities and replacement of large kitchen equipment.

Curriculum/Instruction/Technology

- Continuing to maintain the existing technology infrastructure, as well as upgrading servers, switches, data center, and phone systems and updating library automation systems District-wide.
- Providing computing devices, printers, and copiers for classrooms and schools, updated audio/visual equipment, interactive classroom devices, band instruments, instruments and equipment for general/choral instruction and graphing calculators for middle school math instruction.
- Purchase of instructional materials and digital resources.

Safety and Support

- Continuing to improve school safety by adding access controls, surveillance cameras, security fencing, signage, and traffic controls and replacing the outdated radio communications system.
- Providing support functions, including school buses, maintenance vehicles and equipment, school-level equipment for growth and replacement, student information systems enhancement and replacement of the human resources / payroll system.
- Renovations and equipment purchases to serve students with disabilities and comply with accessibility provisions of the Americans with Disabilities Act.

Learn more about Ed-SPLOST 4 at www.cobbk12.org

About SPLOST

- Cobb County residents enjoy a high quality of life resulting from the value created by relatively low tax rates, and relatively high academic performance from local schools.
- The District's operating budget is not sufficient to fund capital improvements, or even regular building renovations and repairs. Approximately 90 percent of the District's operating budget pays salaries of teachers and other staff. The remaining portion covers daily operating expenses such as utilities, fuel, and supplies such as textbooks.
- Cobb is one of the only counties in Georgia that exempts all seniors 62 years and older from paying any school property tax.
- The District receives very little funding from the state that could be used for school building maintenance or technology.
- Before Ed-SPLOST, the school district issued bonds that were repaid from property tax revenues, or used ad valorem tax revenues to fund capital improvements. Both put the burden on property owners.
- Bonds must be repaid over many years with interest. SPLOST revenue is used as it is received – *pay as you go*. There is no interest to pay back.

- A \$221 million bond issued in 1995 for school construction was paid back with an additional \$92 million in interest.
- Those who do not pay property tax and/or live out of the county, but work and play in Cobb, support our schools by paying a significant portion of the Ed-SPLOST – estimates say 30 percent or more.
- By paying off all of the district's long-term debt, Ed-SPLOST has allowed the school board to eliminate the debt-service millage rate and lower the property tax rate.
- Over the last 10 years, while the focus was on new classroom construction, many maintenance and infrastructure needs have developed in school buildings.
- Ed-SPLOST 4 will continue the focus on revitalizing the District's outdated schools and facilities.
- 32 percent of all Cobb County schools are older than 40 years.
- Timely maintenance renovations today will prevent much more costly infrastructure emergencies in the future.

Frequently Asked Questions

Why do we still need SPLOST?

Because Cobb's learning environments and infrastructure require ongoing maintenance and to continue providing the most effective instructional resources for Cobb students.

Ed-SPLOST I (1999-2003) and Ed-SPLOST II (2004-2008) were responsive to years of rapid population growth, providing for construction of 21 new schools, 1,982 new classrooms and funding a myriad of capital improvements.

As enrollment trends have flattened in recent years, the District's needs have shifted toward revitalization of outdated facilities. Many Cobb schools are more than 40 years old and have inadequate space and resources to best serve students. The current Ed-SPLOST III (2009-2013) and the proposed Ed-SPLOST 4 are focused on giving new life to existing facilities, replacing some of the oldest and least efficient school buildings and refreshing the District's technology resources and infrastructure.

Don't my property taxes pay for these school improvements?

About 90 percent of the district's operating budget, which is supported by state funding and local property taxes, goes to pay the salaries of teachers, administrators, bus drivers, food service employees, custodians, and other staff. The other 10 percent pays for items such as textbooks and supplies, as well as utilities such as fuel, gas, electricity and water. State funding and local property taxes do not provide for regular building maintenance, or for technology enhancements. Prior to Ed-SPLOST, the district issued bonds that had to be paid back over many years with interest and resulted in a property tax increase.

Weren't the first three SPLOST programs supposed to eliminate trailer classrooms?

By the end of summer 2013, the school district will have removed approximately 551 portable classrooms from schools thanks to Ed-SPLOST, an 88 percent reduction. Ed-SPLOST 4 will continue to reduce portable classrooms via building additions and new school facilities. Unfortunately, some portables will always exist at schools due to space limitations on some campuses, and because they provide flexibility for schools to address enrollment shifts.

Who provides oversight of the SPLOST program?

The District's executive director for Ed-SPLOST monitors bidding for projects to ensure that design and construction stay within projected costs, and that projects are completed on time. In addition, the Board of Education has appointed a panel of local businesspeople – the Facilities & Technology Review Committee – that meets monthly to review all bids and verify that the Ed-SPLOST program is operating efficiently and maximizing taxpayer dollars. Finally, an outside firm conducts an annual performance audit of the Ed-SPLOST program. The performance audits are available on the District web site.

What is planned for my school?

Every one of Cobb's 112 schools will see improvements through Ed-SPLOST 4. Check with your school principal for a current list of planned projects, or visit www.cobbk12.org online.