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. Education SPLOST (Ed-SPLOST) receipts can be used only for school-related capital improvements. The current Ed-SPLOST expires Dec. 31, 2018.

A referendum will be held Tuesday, March 21, 2017 to extend the tax another five years.

REVENUE
Projected Total SPLOST Receipts (5 years): $797,022,000

EXPENDITURES
New / Replacement Facilities: $165,000,000
Additions / Modifications: $206,000,000
Infrastructure / Individual School Needs: $103,000,000
Safety, Security, and Support: $150,022,000
Academic / Technology: $173,000,000

New and Replacement Facilities
• Ed-SPLOST V calls for replacement facilities for Eastvalley, Harmony Leland, and King Springs Elementary Schools, and a new Smyrna Area Middle School.
• Constructing approximately 210 new classrooms.

Additions / Modifications
• Adding to existing facilities approximately 137 classrooms (26 at middle school level and 111 at high school level).
• Constructing major additions / modifications / renovations at the following locations: Campbell, Hillgrove, Lassiter, North Cobb, Osborne, Pebblebrook, South Cobb, Sprayberry, Walton and Wheeler high schools, and Dickerson, Dodgen, and Lovinggood middle schools.

Safety, Security, and Support
• Continue to improve school safety by adding access controls, surveillance cameras, security fencing, signage, traffic controls and replacing the outdated radio communications system.
• Provide 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, and financial applications and equipment.
• Renovations and equipment purchases to serve students with disabilities and comply with accessibility provisions of the Americans with Disabilities Act.

Academic / Technology
• Continue to maintain the existing technology infrastructure, as well as upgrading servers, network access control, data center equipment, and phone systems.
• Replace obsolete computing devices, printers, and copiers for classrooms and schools, updating interactive classroom devices, band instruments, instruments and equipment for general / choral instruction.
• Purchase of instructional materials and digital resources.
• Renovations to support innovative learning spaces such as STEM labs, Learning Commons, and Robotics labs.

Learn more about Ed-SPLOST V 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.

• 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.

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.

When enrollment trends flattened after 2008, the District's needs 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.

Ed-SPLOST III (2009-2013) and Ed-SPLOST IV (2014-2018) 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.

Ed-SPLOST V (2019-2023) will concentrate on construction of new classrooms with the goal of housing approximately 2000 new students projected to enter the District within the next five years. Ed-SPLOST V will also continue to focus on modernizing the District’s older schools and facilities.

Don’t my property taxes pay for these school improvements?
About 90 percent of the district’s operating budget, which is augmented by state funding and local property taxes, goes directly to support the classroom with payment of salaries for 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.

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 Citizens Oversight 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 114 schools will see improvements through Ed-SPLOST V (2019-2023). Check with your school principal for a current List of planned projects, or visit www.cobbk12.org online.

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