

1997 SPECIAL PURPOSE LOCAL OPTION SALES TAX:

A STEWARDSHIP REPORT FROM THE GWINNETT COUNTY BOARD OF EDUCATION

In 1997, Gwinnett County voters approved funding for the first-ever special purpose local option sales tax, or SPLOST, for Gwinnett County Public Schools. Revenue from the penny tax would be used over the next five years to build classrooms, provide instructional technology, and pay down existing debt from a bond referendum passed in 1993.

When the Gwinnett County Board of Education asked the voters to support the SPLOST in 1997, a plan was laid out detailing what county citizens would receive for the additional penny in sales tax. It amounted to an improvement plan of \$560 million, of which \$545 million would be dedicated to Gwinnett County Public Schools, with \$15 million going to Buford City Schools.

Today we are nearing the end of the 1997 sales tax program. So how are we doing in terms of honoring the promises made in the SPLOST campaign? And what are the plans for the remainder of the program, which expires in June 2002? This stewardship report to the citizens of Gwinnett County is designed to answer those important questions.

The 1997 Special Purpose Local Option Sales Tax program includes four expenditure areas:

- Buildings (new schools, classroom additions, renovations,) and sites for future schools
- Furniture and equipment for the new facilities
- Technology enhancements for teaching and learning
- Retirement of some existing bond debt

Here's a look at what was promised and how much has been accomplished so far, based on data through December 31, 2001.

BUILDINGS AND SITES FOR FUTURE SCHOOLS

What was promised in the area of providing permanent classrooms...

- The original building program called for five new elementary schools, two new high schools, additions at 23 schools, renovations/facility upgrades at 32 schools, six high school gymnasiums, new school sites, and classrooms and renovations at Gwinnett Technical College.
- The 1997 SPLOST was slated to provide a total of 814 more classrooms. When the building program is completed, more than 900 classrooms will have been realized due to a competitive construction market and cost containment in both the design and the construction of the new schools and classroom additions.

Where we stand in delivering what was promised...

So far, we've opened 835 new classrooms.

- Five new elementary schools opened in 1998 and 1999, one new high school opened in 2000, and a replacement high school opened in 2001. These new schools were paid for with SPLOST funds; no money was borrowed to build them. These schools are Meadowcreek, Freeman's Mill, Riverside, Rock Springs, and Stripling elementary schools and Grayson and Norcross high schools.
- Additions at 25 schools, renovations at 28 campuses, and three new high school gymnasiums are complete.



The new Grayson HS and six other new schools were totally paid for when they opened, thanks to the SPLOST.

In addition, 74 new classrooms are under construction.

- Additions at three schools and four more high school gymnasiums are underway.

Additional improvements at Gwinnett Tech...

- Additions at Gwinnett Technical College will result in more classrooms, additional space and labs for the horticulture program, and an advanced technology center for instruction and training.

Land has been purchased for 15 future school sites.

Anticipated amount for buildings and sites for future schools:	\$383,310,200
Expenditures to date:	\$367,134,198* (96% of total)
	<i>*This figure includes \$48,023,412 in state-funded construction</i>

Worth noting: To date, construction of 203 classrooms was completed ahead of schedule. Students were able to move into permanent classrooms sooner, and the school system saved more than \$3 million in portable classroom costs.

FURNITURE AND EQUIPMENT FOR NEW FACILITIES

In addition to building new schools and classrooms, SPLOST has funded a wide range of furniture and equipment needs— from desks, chairs, and tables to projectors, pencil sharpeners, and laboratory supplies. Because the school system purchases furniture and equipment in volume, we are able to obtain the best value for the sales tax dollar. (Purchases in this expenditure area do not include computers or technology-related equipment.)

Anticipated amount for furniture and equipment: \$29,000,000
Expenditures to date: \$23,131,663 (80% of total)

TECHNOLOGY ENHANCEMENTS

What was promised in the area of technology enhancements..

The 1997 SPLOST plan provided funding for more instructional technology for students and teachers. Included in the plan were more computers for classrooms and media centers; hardware, software, and wiring upgrades for every school; district licenses for software used by schools and departments; network support, and broadcast technology equipment.



An accelerated technology implementation schedule has resulted in more value for our SPLOST technology dollars.

Where we stand in delivering what was promised..

The school system was able to accelerate its original implementation schedule. As a result, we're getting more value for our SPLOST technology dollars. Everything promised in SPLOST— from new wiring at older schools to multiple computer labs in the new schools— has been accomplished. All existing schools received media center upgrades that included new computers, servers, and networks. Additional classroom computers were purchased for all schools as well. Upgraded computer labs for technical and business education programs were installed in every high school, along with computer-assisted design and drafting labs. Specialized technology was installed at Oakland Special Education Center to meet the needs of students with severe disabilities. The school system's Technology Center (which houses the mainframe computer) was relocated to the Lawrenceville West facility, where the district's broadcast studio will become operational this spring.

Anticipated amount for technology: \$95,000,000
Expenditures to date: \$95,207,517 (100.2% of total)

BOND DEBT RETIREMENT

With voter approval, Gwinnett's tremendous need for classrooms in the 1980's and early 1990's was addressed through the sale of school construction bonds, which carried high interest rates. Funds were designated in the SPLOST for the retirement of some of the bonds issued in 1993.

Anticipated amount for bond debt retirement: \$37,839,800 (1997 estimate)
Expenditures to date: \$37,182,036 (100% of actual cost)

**GWINNETT COUNTY
PUBLIC SCHOOLS'
TOTAL SPLOST PROGRAM**

Amount approved by voters: \$545,150,000

Expenditures to date: \$541,132,971* (99% of total)

** Includes \$48 million in state funding.*

Through December 31, 2001, GCPS has collected \$452,388,514 through the Special Purpose Local Option Sales Tax. The school system has used this money, plus state funding and additional interest earnings, to cover costs to date.

While the amount of sales tax revenue collected varies from month to month, current trends indicate GCPS will be in good shape to fully fund all projects on schedule.



The mission of Gwinnett County Public Schools is to pursue excellence in academic knowledge, skills, and behavior for each student, resulting in measured improvement against local, national, and world-class standards.

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