

# **FACILITIES AND TECHNOLOGY CITIZENS OVERSIGHT COMMITTEE**

## **ANNUAL REPORT 2024**

The Facilities and Technology Citizens Oversight Committee was established and authorized to specifically provide oversight for any Special Purpose Local Option Sales Tax (SPLOST) project by performing an assessment and project verification to determine if expenditures are meeting defined specifications as approved by the voters within the SPLOST referendum and as authorized by the Board.

This committee, appointed by the Board and superintendent, must reside within the boundaries of the Cobb County School District (CCSD). To ensure accountability, the Committee members must perform reviews of all facility and technology expenditures to verify that SPLOST projects are true needs and are included in the SPLOST program. Each Board Agenda Item is then reviewed to ensure that money is being spent wisely and efficiently. The Committee provides oversight related to items presented at its meetings by the CCSD Administration.

At each meeting the monthly reports, including the SPLOST Sales Tax Revenues comparing projected versus actual revenues and the Project Status Report which provides a snapshot of each project's current status, were reviewed and discussed.

With all this information in hand the Committee prepares an Annual Report to address SPLOST expenditures as they relate to the Resolution approved by the voters. The Annual Report has summarized the SPLOST expenditures in the following areas: 1) New/Replacement Facilities, 2) Additions/Modifications, 3) Infrastructure/Individual School Needs (Maintenance/Renovations), 4) Safety, Security & Support, 5) Academic/Technology.

The major goals in SPLOST V were to: rebuild Eastvalley ES, Harmony Leland ES, King Springs ES, and a Smyrna Area New Middle School; provide additions/modifications to: Campbell HS, Central Office Instructional Support Center, Dickerson MS, Dodgen MS, Hillgrove HS, Lassiter HS, Lovinggood MS, North Cobb HS, Osborne HS, Pebblebrook HS, South Cobb HS, Sprayberry HS, Walton HS, and Wheeler HS.

The major goals in SPLOST VI are to: rebuild Sprayberry High School, build a Career Academy #2 in the northern Cobb area and build a new Elementary School in the southern Cobb area. Additions/Modifications to: Bells Ferry Elementary School, North Cobb High School, Tapp Middle School, Kincaid Elementary School, Mount Bethel Elementary School, Murdock Elementary School, Sope Creek Elementary School and Tritt Elementary School.

### **New/Replacement Facilities**

BAI Date	SPLOST #	Amount	Location	Project	Architect/ Construction	Status
01/18/2024	VI	\$707,504	North Cobb Area	Career Academy #2	Architect	On-Going
01/18/2024	VI	\$1,069,124	Southern Cobb Area	New Elementary School	Architect	On-Going
02/29/2024	VI	\$14,504,996	Sprayberry High School	New-Replacement School – GMP #1	Construction	On-Going
04/18/2024	VI	\$71,905,818	Sprayberry High School	New-Replacement School – GMP #2 (Final)	Construction	On-Going

### Additions/Modifications

BAI Date	SPLOST #	Amount	Location	Project	Architect/ Construction	Status
01/18/2024	VI	\$1,041,850	Bells Ferry Elementary School	Additions/Modifications	Architect	On-Going
01/18/2024	VI	\$310,618	Kincaid Elementary School-Group BAI	Addition	Architect	On-Going
01/18/2024	VI	\$414,566	Mount Bethel Elementary School-Group BAI	Addition	Architect	On-Going
01/18/2024	VI	\$370,154	Murdock Elementary School-Group BAI	Addition	Architect	On-Going
01/18/2024	VI	\$342,732	Sope Creek Elementary School-Group BAI	Addition	Architect	On-Going
01/18/2024	VI	\$357,850	Tritt Elementary School-Group BAI	Addition	Architect	On-Going
01/18/2024	VI	\$879,004	Tapp Middle School	Renovation	Architect	On-Going
01/18/2024	VI	\$216,787	Timber Ridge Elementary School	Renovation	Architect	On-Going
02/29/2024	VI	\$9,328,490	Blackwell Elementary School	Renovation	Construction	On-Going
02/29/2024	VI	\$5,182,800	Nickajack Elementary School	Addition	Construction	On-Going
03/21/2024	VI	\$5,236,000	Garrett Middle School	Renovation	Construction	On-Going
03/21/2024	VI	\$6,055,000	Shallowford Falls Elementary School	Renovation	Construction	On-Going
07/13/2024	VI	TBD	Bells Ferry Elementary School	Addition/Modification – GMP #1	Design/Construction	On-Going
08/15/2024	VI	\$15,445,359	Harrison High School	Renovation	Construction	On-Going

### Infrastructure/Individual School Needs

BAI Date	SPLOST #	Amount	Location	Project	Architect/	Status
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					Construction	
02/29/2024	V	\$1,346,000	Davis Elementary School, Mabry Middle School, Pitner Elementary School, Shallowford Elementary School – Group BAI	Canopy	Construction	On-Going
02/29/2024	V	\$1,738,500	Acworth Elementary School, Norton Park Elementary School, Pickett's Mill Elementary School, Tapp Middle School, Vaughan Elementary School – Group BAI	Canopy	Construction	On-Going
02/29/2024	V	\$662,980	Baker Elementary School – Group BAI	Flooring Replacement	Construction	Complete
02/29/2024	V	\$308,950	Haven Academy – Group BAI	Flooring Replacement	Construction	Complete
02/29/2024	V	\$520,105	McCall Primary School – Group BAI	Flooring Replacement	Construction	Complete
02/29/2024	V	\$717,500	Still Elementary School – Group BAI	Flooring Replacement	Construction	Complete
02/29/2024	VI	\$4,434,898	Lindley Middle School	Roof Replacement	Construction	On-Going
04/18/2024	V	\$316,725	City View Elementary School – Group BAI	Student Restroom Renovations	Construction	Complete
04/18/2024	V	\$537,821	Lost Mountain Middle School – Group BAI	Student Restroom Renovations	Construction	Complete
04/18/2024	V	\$418,959	Smitha Middle School – Group BAI	Student Restroom Renovations	Construction	Complete
04/18/2024	V	\$617,000	Griffin Middle School – Group BAI	Student Restroom Renovations	Construction	Complete
04/18/2024	V	\$428,833	Simpson Middle School – Group BAI	Student Restroom	Construction	Complete
01/18/2024	V	\$4,193,419	Durham Middle School	Roof Replacement	Construction	On-Going

**Infrastructure/Individual School Needs Cont.**

BAI Date	SPLOST #	Amount	Location	Project	Architect/ Construction	Status
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07/18/2024	V	\$2,775,000	Kennesaw Elementary School	HVAC Upgrade – Phase 1	Construction	On-Going
07/18/2024	V	\$1,823,283	Russell Elementary School	HVAC Upgrade – Phase 1	Construction	On-Going
07/18/2024	V	\$1,752,000	Still Elementary School	HVAC Upgrade – Phase 1	Construction	On-Going
08/15/2024	VI	\$1,642,422	Ford Elementary School	Roof Replacement	Construction	On-Going
08/15/2024	VI	\$260,800	Kennesaw Mountain High School	Stadium Improvements – Lighting	Construction	On-Going
08/15/2024	VI	\$1,627,890	Sope Creek Elementary School	Roof Replacement	Construction	On-Going
09/19/2024	VI	\$2,568,448	Rose Garden	HVAC Replacement	Construction	On-Going

**Safety, Security & Support**

BAI Date	SPLOST #	Amount	Location	Project	Architect/ Construction	Status
01/18/2024	V	\$518,373	Ford Elementary School	Food Nutrition Services Improvements	Construction	Complete
02/29/2024	VI - DW	\$1,500,000	Various Schools	Portable, Modular Building Design, Leasing & Installation	Construction	Complete
03/21/2024	V	\$406,040	Food & Nutrition	Purchase Two Freezer Box Trucks		Complete
03/21/2024	IV	\$361,999	Kemp Elementary School	Parking Lot Addition	Construction	Complete
08/15/2024	VI	\$569,400	Warehouse	Purchase Four Freightliner Step Van Mail Trucks		Complete
08/15/2024	VI	\$4,535,973	Transportation	Purchase Twenty-Seven School Buses		Complete

**SPLOST V On-Going Miscellaneous District Wide\***

**Safety, Security, & Support\***

Interior School Security Improvements Initiative  
 Buses, Vehicles, and Equipment  
 Communication Equipment for Schools and Public Safety  
 Computer Aided Dispatch Equipment  
 Expenses Incidental to Capital Projects  
 Food and Nutrition Services Needs  
 Growth and Replacement – Furniture, Equipment, and Finishes  
 Land Acquisition

**Safety, Security, & Support Cont.**

Program Administrative Costs  
Records Management Needs  
Safety and Security, Signage, Traffic Control, Code Compliance, and State Regulations  
School Security Improvements – Exterior  
School Security Improvements - Interior  
Surveillance Cameras  
Transportation Infrastructure  
Undesignated Classrooms  
Warehouse Needs

### **Academic/Technology\***

ADA Compliance-required and Safety Modifications  
Assistive Technology Equipment  
Centralized Video System  
Data Center Disaster Recovery/Business Continuity  
Data Center Equipment Replacement  
District Network Enhancement/Maintenance  
District Phone System Enhancement/Replacement  
District Servers Replacement  
Equipment & Software for Students with Disabilities  
Equipment to Support Physical Disabilities  
Financial Systems Enhancement/Equipment Replacement  
Growth, Replacement, & Maintenance of Fine Arts Instruments and Equipment  
Human Resources/Payroll Systems Enhancement/Equipment Replacement  
Language Systems  
Learning Commons  
Learning Management System  
Learning Resources  
Maintenance of Fine Arts Performance Facilities  
Network Access Control  
Obsolete Audio-Visual Equipment Enhancement/Replacement – Classrooms  
Obsolete Computing Device Replacement – District  
Obsolete Computing Device Replacement – Teachers & Staff  
Obsolete Interactive Classroom Devices Enhancement/Replacement  
Obsolete Print/Copy/Duplicate Solution – Replacement/Maintenance  
Robotics Lab  
Student Information Systems Enhancement/Replacement  
Student Learning, STEM, College, and Career and/or Innovation Spaces

\*All district-wide accounts that remain open will continue until all funds budgeted are expended.

### **SPLOST VI On-Going Miscellaneous District Wide\***

#### **Safety, Security, & Support\***

Buses, Vehicles, and Equipment

Communication Equipment for Schools and Public Safety  
 Computer Aided Dispatch Equipment  
 Expenses Incidental to Capital Projects  
 Food and Nutrition Services Needs  
 Growth & Replacement – Furniture, Equipment, and Finishes  
 Land Acquisition  
 Procurement Needs  
 Program Administrative Costs  
 Safety & Security, Signage, Traffic Control, Code Compliance, & State Regulations  
 School Security Improvements – Exterior  
 Student Driver’s Education Vehicles

**Academic/Technology\***

ADA Compliance-required and Safety Modifications  
 Assistive Technology Equipment  
 Centralized Video System  
 Data Center Disaster Recovery/Business Continuity  
 Data Center Equipment Replacement  
 District Network Enhancement/Maintenance  
 District Phone System Enhancement/Replacement  
 District Servers Replacement  
 Equipment & Software for Students with Disabilities  
 Equipment to Support Physical Disabilities  
 Financial Systems Enhancement/Equipment Replacement  
 Growth, Replacement, & Maintenance of Fine Arts Instruments and Equipment  
 Human Resources/Payroll Systems Enhancement/Equipment Replacement  
 Language Systems  
 Learning Commons  
 Learning Management System  
 Learning Resources  
 Maintenance of Fine Arts Performance Facilities  
 Network Access Control  
 Obsolete Audio-Visual Equipment Enhancement/Replacement – Classrooms  
 Obsolete Computing Device Replacement – District  
 Obsolete Computing Device Replacement – Teachers & Staff  
 Obsolete Interactive Classroom Devices Enhancement/Replacement  
 Obsolete Print/Copy/Duplicate Solution – Replacement/Maintenance  
 Robotics Lab  
 Student Information Systems Enhancement/Replacement  
 Student Learning, STEM, College and Career and/or Innovation Spaces

\*All district-wide accounts that remain open will continue until all funds budgeted are expended.

SPLOST V Revenue as of January 5, 2025, was \$913,684,959. A breakdown of the revenue budgeted, expended/encumbered and uncommitted is provided below.

Category	Budget	Committed	Uncommitted
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NEW/REPL FAC	\$171,767,665	\$171,420,735	\$346,930
ADDITIONS/MODS	\$282,754,586	\$278,084,110	\$4,670,476
INFRA/IND SCH NEED	\$145,235,572	\$136,000,618	\$9,234,954
SAFETY/SEC/SUPPORT	\$124,394,005	\$102,975,208	\$21,418,797
ACADEMIC/TECH	\$170,764,713	\$163,972,380	\$6,792,333
GENERAL CONTINGENCY	\$18,768,418		\$18,768,418
TOTALS	\$913,684,959	\$852,453,051	\$61,231,907

Source: Consolidated Management Report as of January 5, 2025.

### **Tax Revenue**

SPLOST V sales tax accumulated revenue collections to date have run over projections by 11.1%. For 2024 collections were 9.2% above projections. Projections were increased 10% over the original forecast by the Board of Education.

Account	Budget	Received
SPLOST V Federal Revenue*	\$1,950,720	\$1,950,720
SPLOST V Interest Income	\$19,506,598	\$19,506,598
SPLOST V Revenue	\$870,243,061	\$870,243,061
State Capital Outlay	\$18,768,418	\$18,768,418
Trans. Const. Note Interest	\$3,216,162	\$3,216,162
Totals	\$913,684,959	\$913,684,959

Source: Consolidated Management Report as of January 5, 2025.

SPLOST VI Revenue as of January 5, 2025, was \$174,409,500. A breakdown of the revenue budgeted, expended/encumbered and uncommitted is provided below.

Category	Budget	Committed	Uncommitted
NEW/REPL FAC	\$127,205,381	\$94,979,722	\$32,225,659
ADDITIONS/MODS	\$139,710,650	\$12,110,556	\$127,600,094

INFRA/IND SCH NEED	\$345,489,442	\$65,687,142	\$279,802,300
SAFETY/SEC/SUPPORT	\$109,854,930	\$18,789,225	\$91,065,705
ACADEMIC/TECH	\$175,441,040	\$31,913,198	\$143,527,842
GENERAL CONTINGENCY			
TOTALS	\$897,701,443	\$223,479,843	\$674,221,600

Source: Consolidated Management Report as of January 5, 2025.

**Tax Revenue**

SPLOST VI sales tax accumulated revenue collections to date have run over projections by 18.7%. For 2024 collections were 17.1% above projections. Projections were increased 10% over the original forecast by the Board of Education.

Account	Budget	Received
SPLOST VI Fed. Revenue	\$2,809,540	\$8,170,272
SPLOST VI Interest Income	\$1,608,208	\$2,716,176
SPLOST VI Revenue	\$893,283,695	\$161,767,136
State Capital Outlay		\$1,755,915
Trans. Const. Note Interest		
Totals	\$897,701,443	\$174,409,500

Source: Consolidated Management Report as of January 5, 2025

**Conclusions**

The F&T Committee reviewed and acted upon 33 Board agenda items. The monthly reports, as presented, contained detailed and well-organized information that assisted the Committee in performing due diligence and provided the transparency that is so critical in a SPLOST program with such a wide variety of projects and tasks.

As SPLOST V continues and SPLOST VI starts, it is the F&T Committee's belief that the revenues have been expended in accordance with the Resolution that was approved by the

voters and authorized by the Board. We appreciate the opportunity to serve our community by providing citizen oversight for this large and very important program for our schools.

### **Acknowledgements**

The F&T Committee extends its gratitude to Tre' Hutchins for his assistance as the Board Liaison in 2024, providing his insight and serving as the Committee's connection to the other Board Members. Marc Smith and James Wilson always provided pertinent details on the Board Agenda items and on other topics that the Committee discussed during the meetings. They each provided a wealth of knowledge that assisted the committee in our deliberations.

Respectfully submitted,

Facilities and Technology Committee Appointees

Jay Cunningham, Post 1 (Randy Scamihorn)  
Dr. Christian Johnson, Jim Sykes, Post 2 (Becky Saylor)  
Cassandra Brown-Secretary, Michael McNeely-Vice Chair, Post 3 (Tre' Hutchins)  
Wayne Brown, Shane Spink, Post 4 (David Chastain)  
Roger Phelps, Dr. John Crooks, Post 5 (David Banks)  
Latoya Palmer-Addy, Katie Winston, Post 6 (Nichelle Davis)  
Lesley Litt, Larry Darnell- Chair, Post 7 (Brad Wheeler)  
John Loud, Superintendent (Chris Ragsdale)