

On November 5<sup>th</sup>

→ vote **FOR**  
the nickel.

# The Ballot Question:

Here's the language you'll see on November 5<sup>th</sup>

Are you **for** or **against** the Christian County Board of Education levying an additional equivalent tax rate of five cents on each \$100 of real and personal property to raise funds to be used only for major renovation of existing school facilities, new construction, and debt service on that construction or renovation?

# FUNDING SITUATION:

■ What We Have

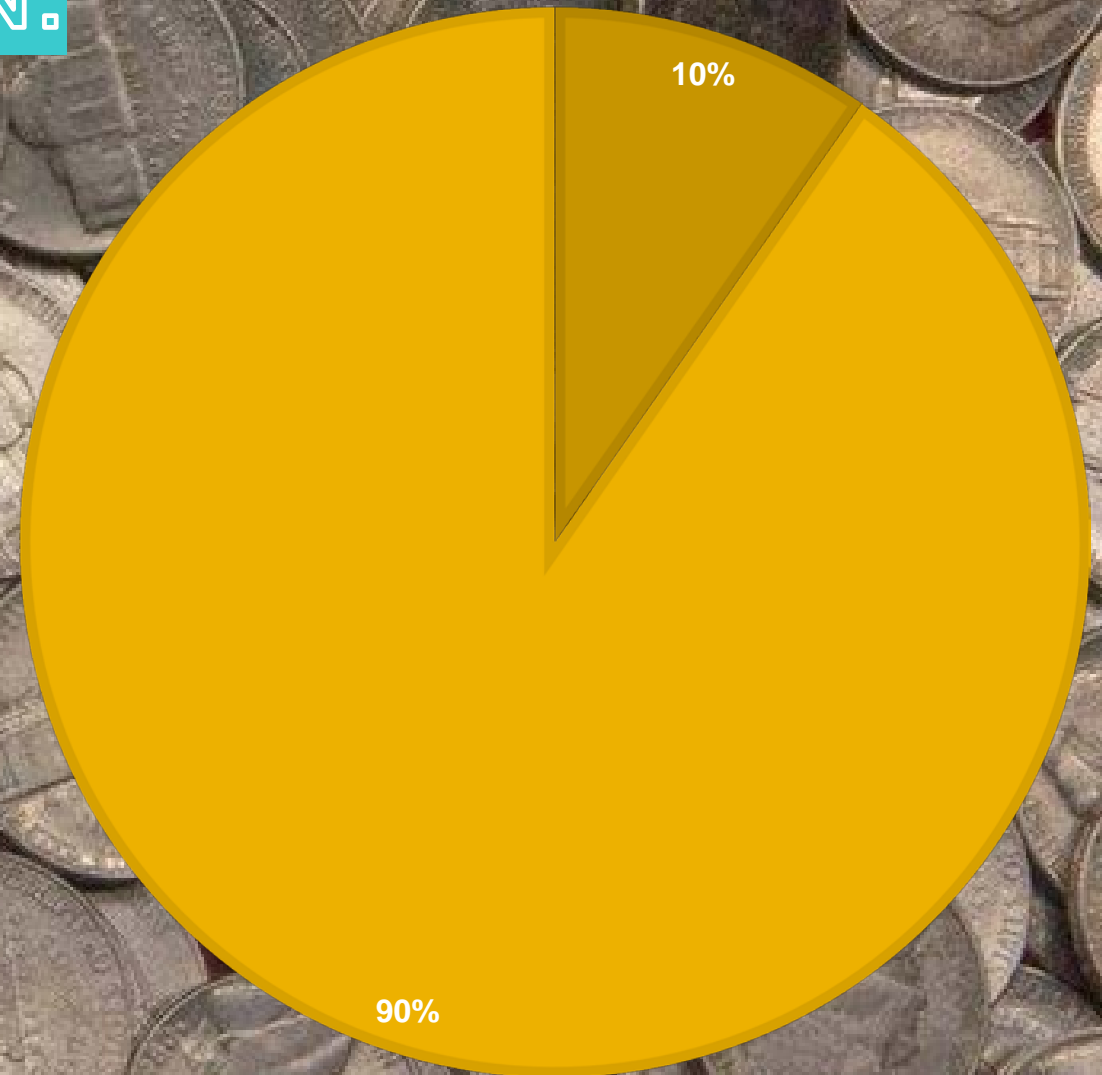
■ What We Need

**WHAT WE NEED:  
\$146.2 MILLION**

The Kentucky Department of Education has confirmed that Christian County Public Schools have \$146,161,422.00 in unmet needs.

**WHAT WE HAVE:  
\$15.7 MILLION**

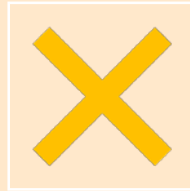
Based on our current tax rate, Christian County Public Schools only have the ability to address about \$15,730,000.00 of that need.



# Kentucky Education Funding Issues Since Financial Crisis



Beginning with the financial crisis in 2008, state per student funding in Kentucky began to fall when adjusted for inflation. Since 2008, annual state formula funding of K-12 education has been **cut by 13% when adjusted for inflation.**



The state has also **cut** (and in some cases eliminated) funding for kindergarten, transportation, and textbooks.

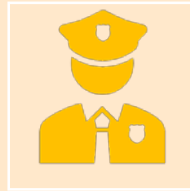


Since 2008, the school district annual required contribution rate to KTRS (the teacher's pension system) has **increased by approximately 46%.**

# Kentucky Education Funding Issues Since Financial Crisis (cont.)



Since 2007, the school district annual required contribution rate to the CERS (the classified employee's pension system) has **increased by approximately 82%** and is scheduled to increase by an **additional 12% every year until 2028**.



Unfunded mandates continue to increase. SB 1 requires security vestibules in every school but provides no funding. SB 1 also requires police officers in every school but provides no funding.



For these reasons, school districts across the state have become more dependent on local tax funds for daily operations. **As a result, facility needs go unaddressed.**



## The Nickel is Required to Get State Funds

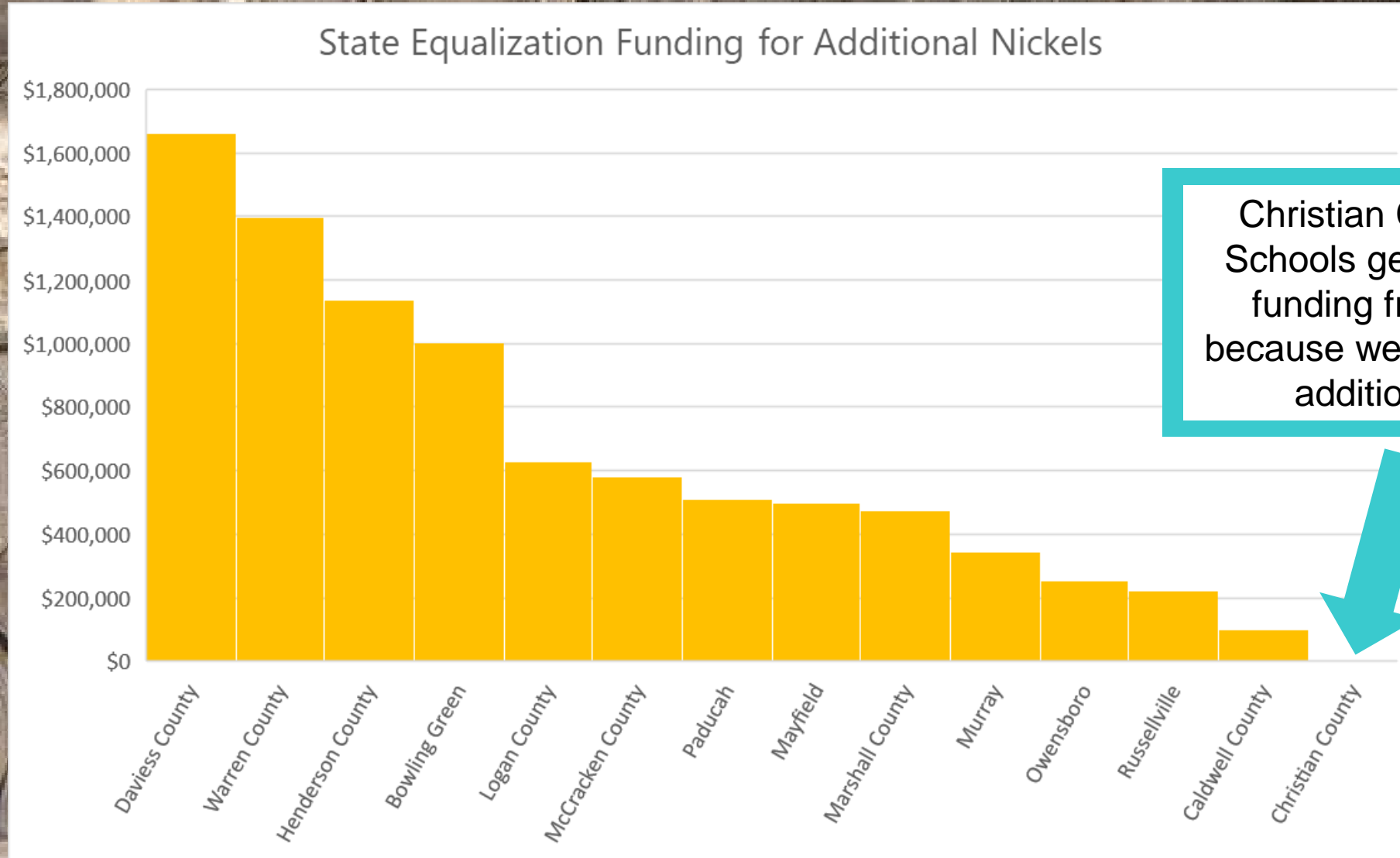
If our county votes for the nickel, our local district would likely receive **\$1.2 million dollars** from the state **each year** to address facilities needs. Kentucky has made it clear they will *not* give financial help to districts unless they pass the nickel tax.

# State Equalization Funding for Additional Nickels

School District	Funding from State
<b><u>Christian County</u></b>	<b><u>\$0</u></b>
Henderson County	\$1,137,088
McCracken County	\$580,159
Paducah	\$508,905
Caldwell County	\$99,744
Marshall County	\$475,850
Logan County	\$629,766
Russellville	\$221,851
Murray	\$345,060
Warren County	\$1,397,500
Mayfield	\$496,523
Bowling Green	\$1,001,764
Daviess County	\$1,660,811
Owensboro	\$253,722

Christian County could be losing **\$1,200,000** annually because we don't an additional nickel tax.

# State Equalization Funding for Additional Nickels



Christian County Public Schools get no additional funding from the state because we do not have an additional nickel.

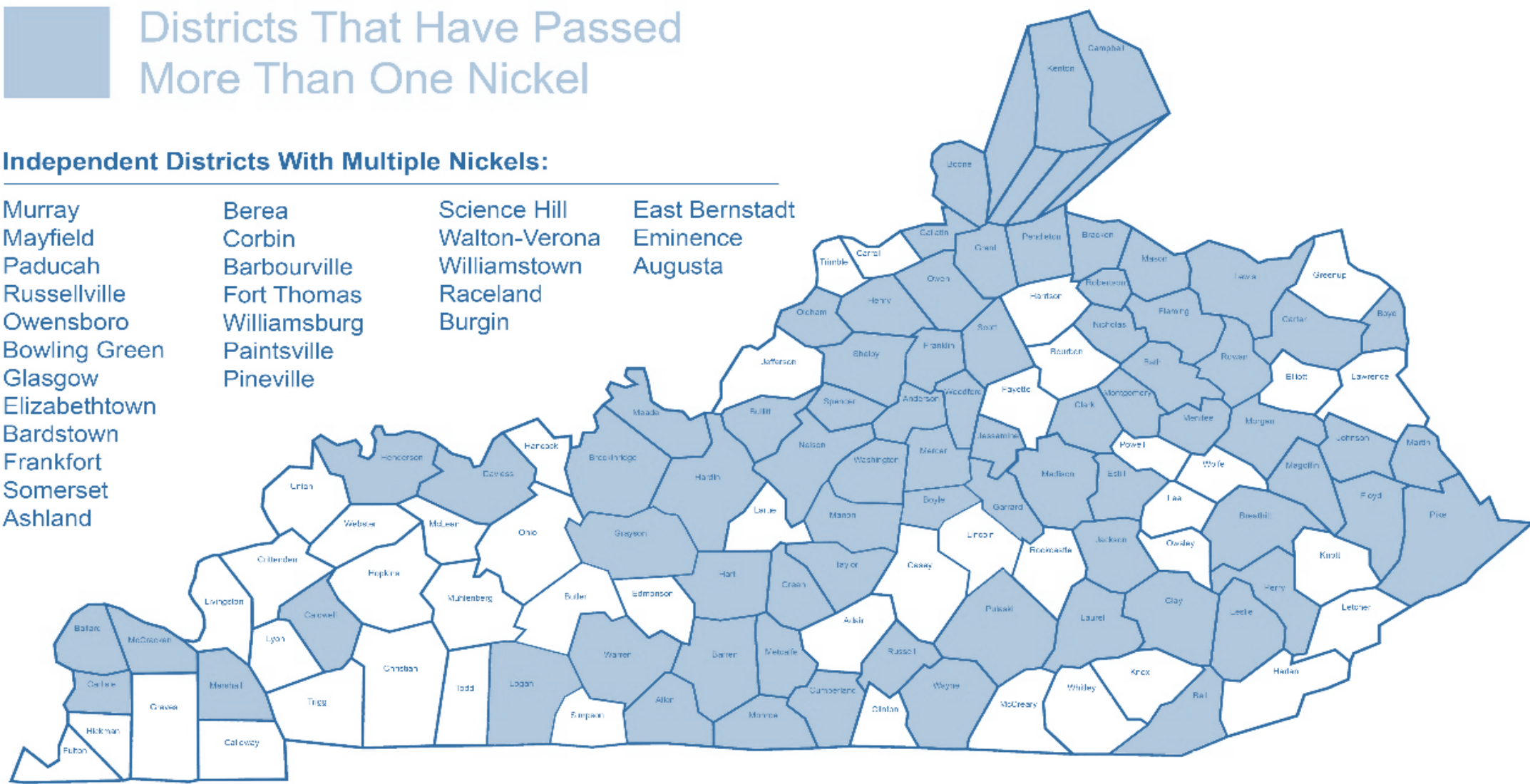





**Districts That Have Passed  
More Than One Nickel**

**Independent Districts With Multiple Nickels:**

- |               |              |               |                |
|---------------|--------------|---------------|----------------|
| Murray        | Berea        | Science Hill  | East Bernstadt |
| Mayfield      | Corbin       | Walton-Verona | Eminence       |
| Paducah       | Barbourville | Williamstown  | Augusta        |
| Russellville  | Fort Thomas  | Raceland      |                |
| Owensboro     | Williamsburg | Burgin        |                |
| Bowling Green | Paintsville  |               |                |
| Glasgow       | Pineville    |               |                |
| Elizabethtown |              |               |                |
| Bardstown     |              |               |                |
| Frankfort     |              |               |                |
| Somerset      |              |               |                |
| Ashland       |              |               |                |



*\*Source: Kentucky Department of Education; Excludes Independent Districts*



**HOW MUCH  
WILL IT  
COST ME?**

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<b>Property Value</b>	<b>Estimated Annual Tax</b>
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\$25,000	\$13.75
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\$25,000	\$13.75
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\$100,000	\$55.00
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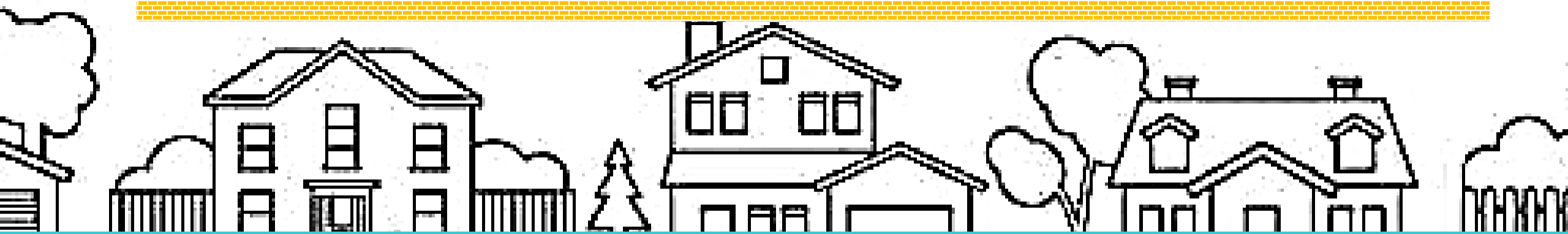
\$100,000	\$55.00
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\$1,000,000	\$550.00
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\$1,000,000	\$550.00
-------------	----------

- The nickel tax is about 5.5 cents per \$100 of assessed value on your home or land.

- **Seniors and Disabled Persons Homestead Exemption:** For seniors 65 or older, the first \$39,300 of home value is NOT taxed. This exemption is also available for disabled persons, including **disabled veterans**.
- **Example:** The median value of homes in Christian County is **\$95,500.00**. The “Nickel Tax” on such a home would equal **\$52.53**.
  - If the property was an elderly person’s home, the “Nickel Tax” would be **\$31.90** because of the Homestead exemption.



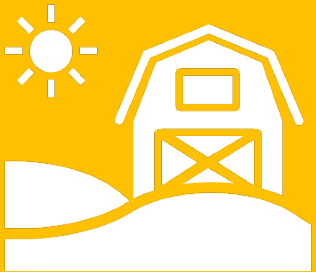
## SENIOR HOMESTEAD EXEMPTION

# FARM DISCOUNT

Christian County's farmers are leaders in the field of agriculture, both at the state and national level.

Christian County is one of the top counties in Kentucky for agriculture. Our farmers and related agricultural businesses are vital to Christian County's economy and to Kentucky's economy.

Farmland is NOT taxed using Fair Cash Value. Farmland is taxed using a greatly discounted **Farm Tax Value (discounts can be as much as 90%)**.



OTHER  
ITEMS NOT  
TAXED:



Motor vehicles

Household goods

Crops in possession of producer

Property owned by public charities

Property owned by religious institutions

Homestead (the first \$39,300.00)

Farm products

Farm Machinery

Farm Implements



DON'T I  
ALREADY  
PAY  
ENOUGH?

8<sup>th</sup> Lowest  
Tax  
Rate

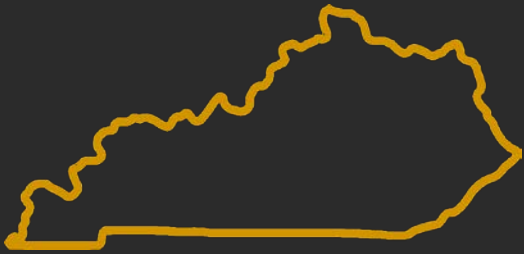
No one likes to pay taxes, but our schools can't run without them. There are 172 school districts in Kentucky. **Christian County** has the **8th lowest** tax rate of them all. Our schools need our support. We can do better. The nickel tax is good for our kids and good for our community.



# BUT WHAT ABOUT ALL THE OTHER TAXES?

- **Local Effort**

- The Kentucky Department of Education calculates a Levied Tax Equivalent Rate to measure each district's Local Effort in terms of all taxes levied.
- Christian County ranks **160<sup>th</sup> out of 173** districts in **Local Effort**.



Christian County Levied Tax Equivalent Rate: **54.1**  
State Average Levied Tax Equivalent Rate: **75.05**

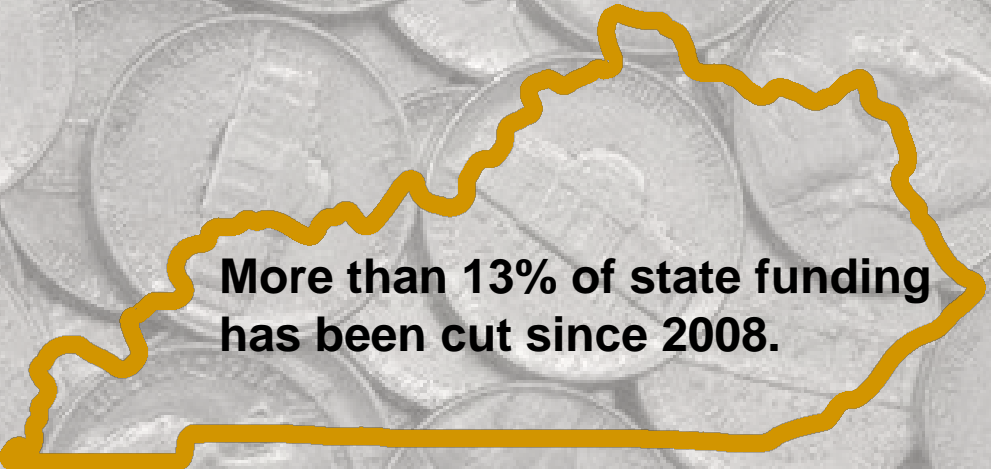
Christian County's levied tax rate is **20.95 points below** the state average.

Nearby Comparisons			
Trigg County	58.0	Daviess County	76.7
Hopkins County	67.8	Warren County	63.7
Todd County	55.6	McCracken County	58.7
Caldwell County	61.7	Marshall County	66.6
Henderson County	72.3	Logan County	58.1



# CAN'T THE SCHOOL DISTRICT JUST TRIM THE FAT?

**School districts across Kentucky have seen more than 13% of their state funding cut since 2008—and meanwhile, operational costs continue to rise. Deep cuts over the past decade have forced districts to root out and eliminate excess waste.**



**More than 13% of state funding has been cut since 2008.**

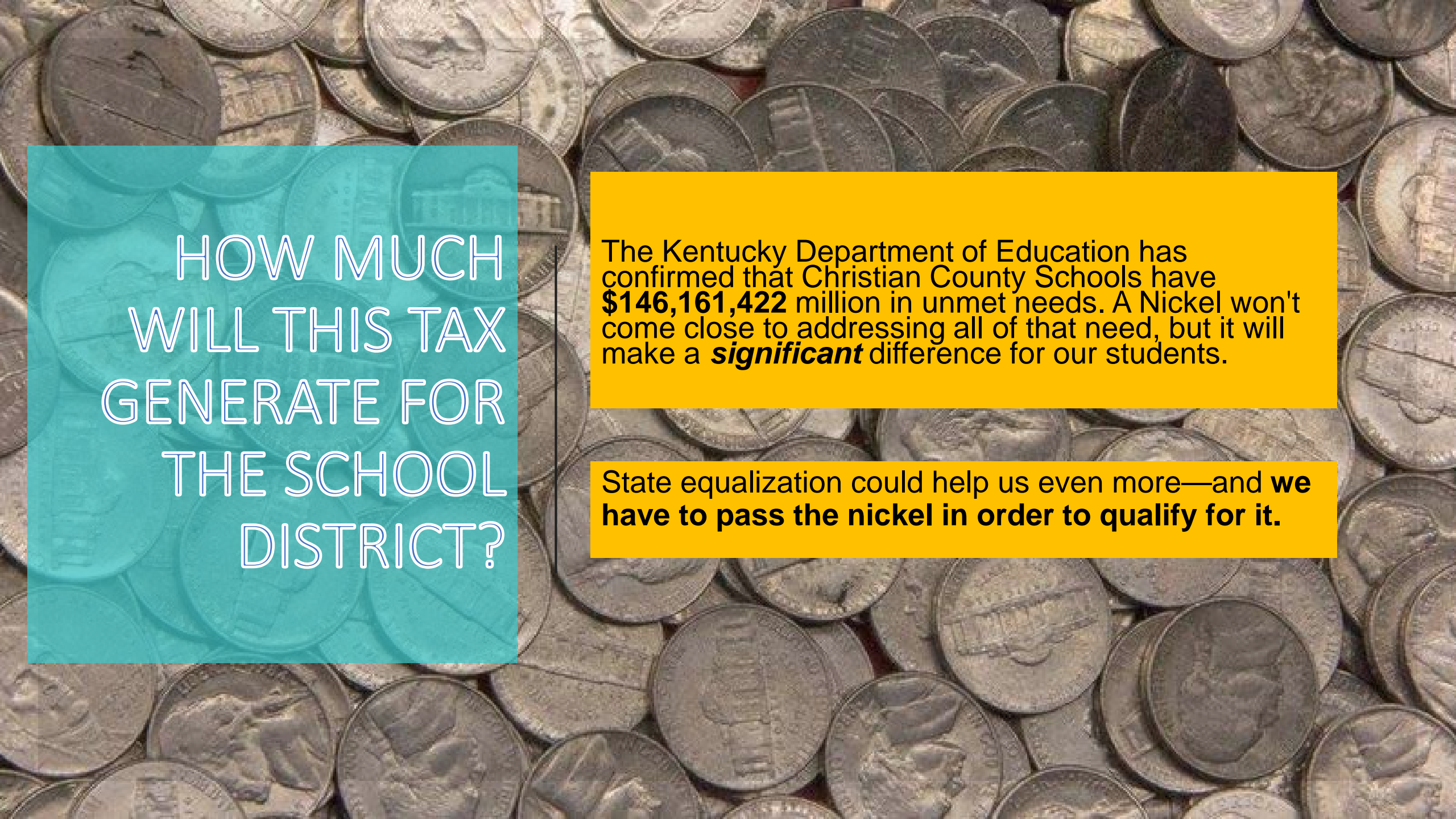


**Operational costs continue to rise.**

CAN'T THE  
SCHOOL  
DISTRICT  
JUST TRIM  
THE FAT?

According to the Prichard Committee's 2018 profile of Christian County, the school district currently spends only \$10,694 per pupil—compared to a state average of \$11,517 per pupil. **That's \$823 less per pupil.** We have about **8,500 students**, which equates to a total spending gap of about **\$7 million.**

**Keeping expenditures low is good—but not if it must come at the expense of our kids' futures.**

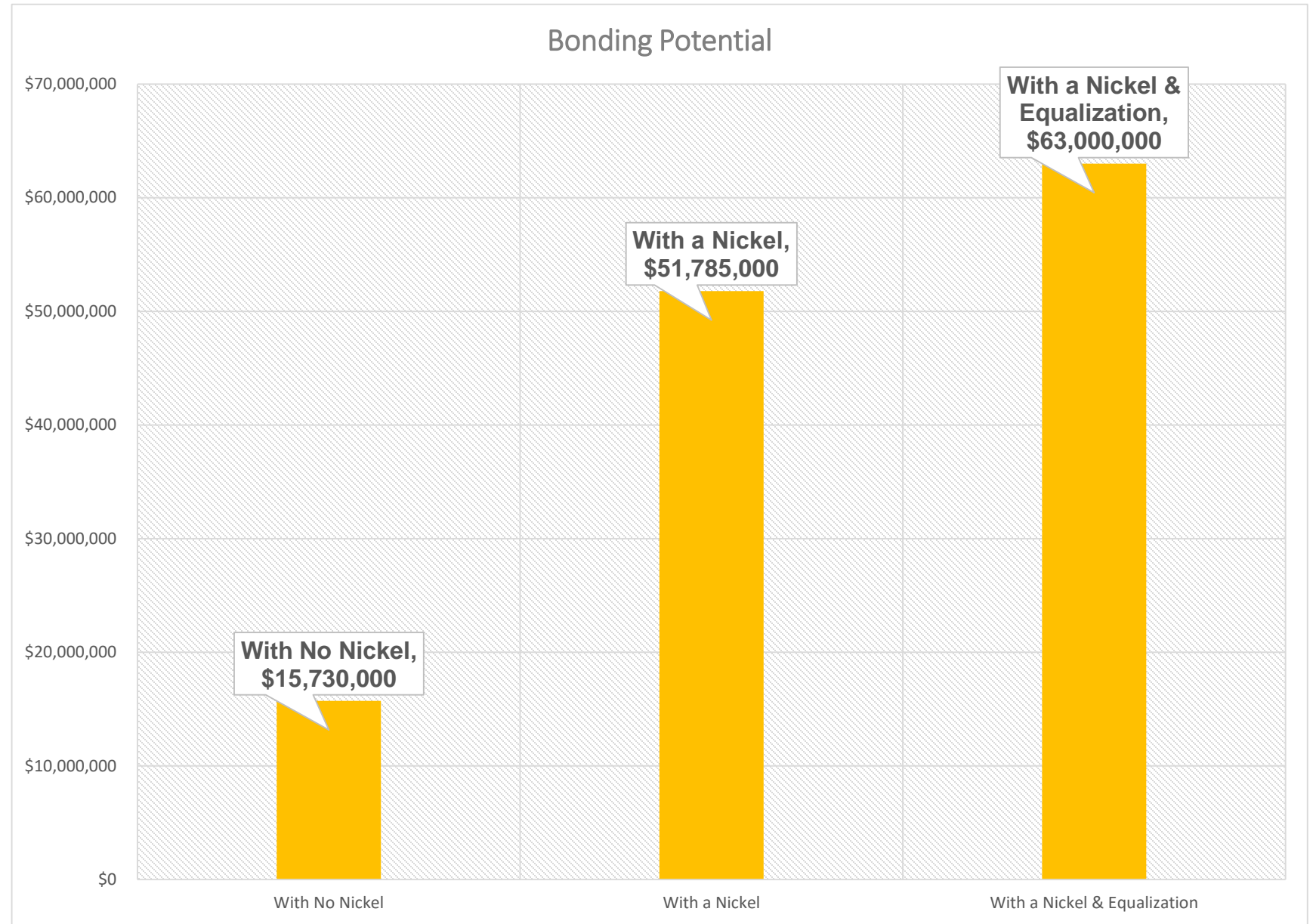


HOW MUCH  
WILL THIS TAX  
GENERATE FOR  
THE SCHOOL  
DISTRICT?

The Kentucky Department of Education has confirmed that Christian County Schools have **\$146,161,422** million in unmet needs. A Nickel won't come close to addressing all of that need, but it will make a ***significant*** difference for our students.

State equalization could help us even more—and **we have to pass the nickel in order to qualify for it.**

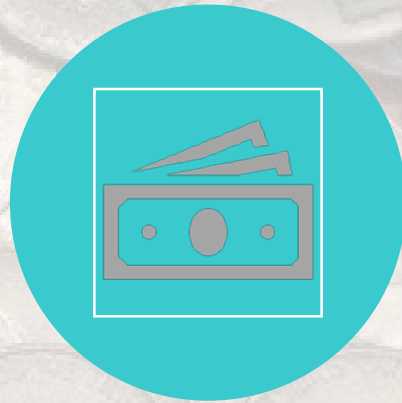
# BONDING POTENTIAL



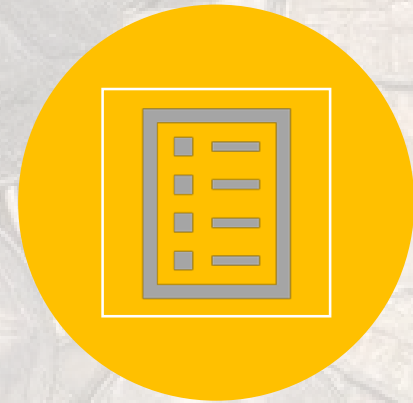
# WHAT CAN THE MONEY BE SPENT ON?



CAN BE SPENT ON  
FACILITY  
**CONSTRUCTION OR  
RENOVATION.**



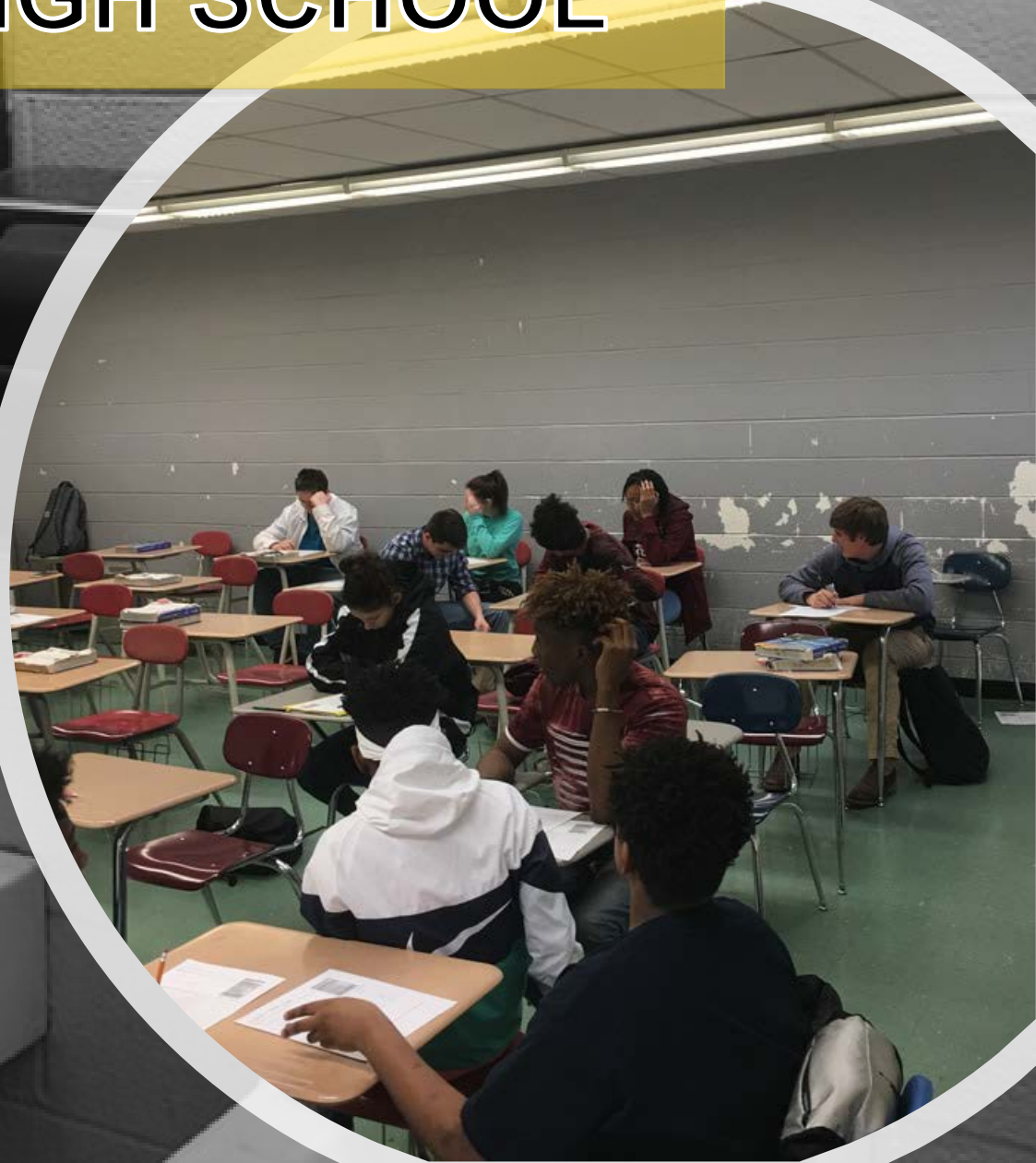
CANNOT BE USED FOR  
**SALARIES OR OTHER  
EXPENSES.**

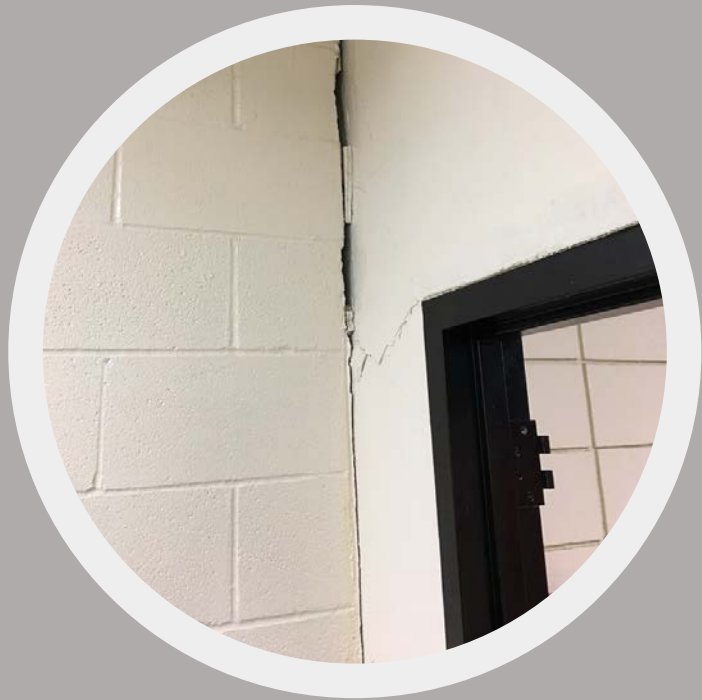


DISTRICT PLANNING  
COMMITTEE IS IN  
CHARGE OF  
PRIORITIZING HOW  
FUNDS ARE ALLOCATED.

# HOPKINSVILLE HIGH SCHOOL

- 58 years old
- Undersized
- Rated Category 5 (on a scale of 1-5 with 5 being the worst) by the Kentucky Department of Education.



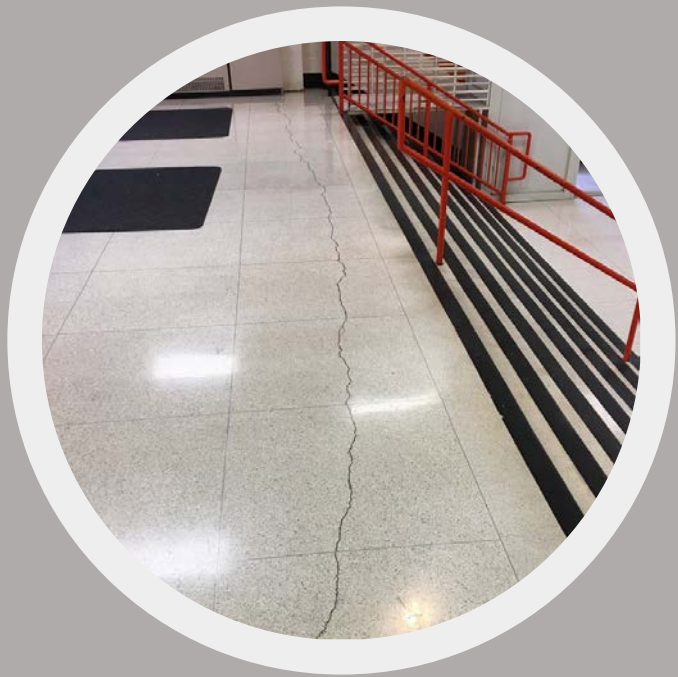


# HOPKINSVILLE HIGH SCHOOL



**HOPKINSVILLE HIGH SCHOOL**





# HOPKINSVILLE HIGH SCHOOL



# HOW WILL THE MONEY BE SPENT?



- The plan is to build a new academic building at Hopkinsville High School on the same campus. The gym, swimming pool, and block house will remain.
- While HHS is the top priority, the scope of this project will not require all the funding generated by the nickel tax. CCHS needs to be addressed as well.
- Funding generated by the nickel will be available to address other facilities, including a new CCHS academic building. As debt is paid, there should be enough funding available to begin building a new academic building at CCHS by 2025.

# SPECIFIC NEEDS FOR HOPKINSVILLE HIGH SCHOOL



Construction of HHS academic buildings and offices was completed in 1962. Two hallways were built later in about 1970.

- It replaced a former Hopkinsville High School that was built in 1912, meaning that it 50 years old at the time.
- **The old Hopkinsville High School was newer at that time than the current Hopkinsville High School is today.**

Every 5 years, every school district is required by state law to hire architects and engineers to perform a survey of each of school facility.

- In 2016, **HHS was rated a “5” on a scale of “1” to “5”, with “5” being worst.** In 2012, it had been rated a “4”.

# SPECIFIC NEEDS FOR HOPKINSVILLE HIGH SCHOOL

- The current HHS does not have the technology, or the security needed by students to compete in the 21<sup>st</sup> Century.
- Nearly every system in the building needs to be renovated or replaced.
  - *Plumbing*
  - *Security Entrance*
  - *Fire Suppression*
  - *Asbestos Abatement*
  - *HVAC*
  - *Windows*
  - *Doors*
  - *Flooring*
  - *Wall systems are failing*
  - *ADA compliance is a major issue*
  - *Science Labs*
  - *Cafeteria*
  - *Kitchen*



# SPECIFIC NEEDS FOR CHRISTIAN COUNTY HIGH SCHOOL



- While CCHS is not in as bad of shape as HHS, the Kentucky Department of Education ranks its condition as a Category 4. Within the near future, CCHS needs to be replaced. It does not provide the security or learning environment required in the 21<sup>st</sup> Century.
- Nearly every system in the building needs to be renovated or replaced.
  - *Plumbing*
  - *Security Entrance*
  - *Fire Suppression*
  - *HVAC*
  - *Windows*
  - *Doors*
  - *Ceilings*
  - *Flooring*
  - *Lighting*
  - *ADA compliance*



## Estimated Costs

According to the survey, the cost of renovation of HHS is approximately **\$38 million** plus several million dollars to add needed classrooms, which brings the total to an estimated **\$45 million**. The cost of a new academic building is estimated to be about **\$40 million**.

**New academic building will cost less than renovations to existing building.**

# WHAT IF WE DON'T PASS THE NICKEL?



Our high schools cannot be renovated or replaced. Our schools will miss out on much needed state assistance, which will go to another district that does pass the tax.



Our kids deserve every opportunity to reach their potential. Please vote **FOR** the nickel on November 5th—and ask your friends and neighbors to do the same.



For more information, or opportunities to get involved check out **[www.vote-for-our-schools.com](http://www.vote-for-our-schools.com)**

On November 5<sup>th</sup>

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