



## Houston County School System Education Special Purpose Local Option Sales Tax (E-SPLOST) Questions & Answers



### What is an E-SPLOST?

An Education Special Purpose Local Option Sales Tax (E-SPLOST) is a one-cent sales tax that lasts a maximum of five years or until the established cap is reached. Legislation enacted in 1985 allows school districts the option to ask voters for the ability to levy and collect a one percent sales tax to help fund school improvements. It can be used to pay for capital projects or to retire debt, but cannot be used to pay government operating expenses, such as salaries.

### When is the E-SPLOST vote?

Voters may vote March 1, 2016, between 7:00 a.m. and 7:00 p.m. at their precinct. Early voting will be offered as follows:

- February 8 - 26, 2016, Monday through Friday, 8:00 a.m. to 5:00 p.m. and Saturday, 9:00 a.m. to 4:00 p.m., at the Board of Elections located at 801 Main Street in Perry. In addition to Sundays, the office will be closed February 15 for President's Day.
- February 16 - 26, 2016, Monday through Friday, 8:00 a.m. to 5:00 p.m., at the Houston Health Pavilion Conference Center located at 233 N. Houston Road in Warner Robins. In addition to weekends, this site will be closed on February 15 for President's Day.
- February 16 - 26, 2016, Monday through Friday, 8:00 a.m. to 5:00 p.m., at Central Georgia Technical College in the Roy H. "Sonny" Watson Health Sciences Building located at 71 Cohen Walker Drive in Warner Robins. In addition to weekends, this site will be closed on February 15 for President's Day.



### What is the voter registration deadline?

In order to vote in this election, voters must be registered by February 1, 2016.

### Will the E-SPLOST increase my property taxes?

No. The E-SPLOST is a consumption tax, not a property tax. It is charged on goods purchased in Houston County, regardless of where the purchaser resides.

### Will the E-SPLOST increase the sales tax?

No, it would be a continuation of the current sales tax, remaining at the current level of seven percent. A "Yes" vote would simply extend the current one percent sales tax for an additional five years. It is estimated that up to \$135 million will be collected over the five-year period. Collections on the 2017-2022 E-SPLOST would begin April 1, 2017, beginning once the current E-SPLOST ends March 31, 2017.

### Why an E-SPLOST?

An E-SPLOST is an equitable, consumption tax shared by those who make purchases in Houston County, to include numerous visitors. It provides a method of funding the cost of educational improvements contributed to by everyone, not just property owners.

### Why is the E-SPLOST referendum being held now?

Under Georgia law, school districts may place special referendums on voter ballots in either March or November. The current E-SPLOST will expire March 31, 2017. By placing the continuation option before voters prior to the expiration, it allows the school system to plan in advance for funding and also allows no lapse in funding.

### Why is the school system proposing to sell bonds in the E-SPLOST extension?

By selling bonds, the school system will be able to immediately address some of its most dire needs. Bond money would allow the system to immediately begin work instead of waiting for the proceeds to be collected.

### **Why isn't the money being used for teacher salaries and curriculum development?**

By law, an E-SPLOST can be used only for certain capital projects, like buildings, furnishings, buses, and computers. It cannot be used for salaries or for the day-to-day operational expenses of a school system. However, passing this sales tax vote will free up funds for the Board of Education to meet its required financial obligations without having to rely on more property taxes.

### **How much money would be raised and how long would this sales tax be in place?**

The E-SPLOST extension would be for a limit of \$135 million or five years, whichever comes first.

### **Isn't the E-SPLOST just a perpetual tax?**

No. It must be voted on by citizens and is limited to a five-year cycle and a dollar limit, whichever comes first. Houston County voters approved an E-SPLOST in: 1997 (1997-2001); 2001 (2002-2007); 2005 (2007-2012); and 2011 (2012-2017).

### **What would the school system do with the money raised from the E-SPLOST extension?**

Money raised from the E-SPLOST extension would be used to: improve the safety and security of our students and staff; provide facility upgrades/renovations, such as to air conditioning lifecycle replacements; update classroom technology across the system; provide instructional materials; and purchase additional school sites. Overall the funds would be used to create a better and safer learning environment for our students.

### **What projects are planned for the 2017-2022 E-SPLOST for our schools?**

The priorities are safety, facilities, technology, instructional materials and transportation. All 39 campuses would benefit from a continuation of the E-SPLOST. Completion of the planned projects is contingent upon sufficient funding and cost at time of implementation.



Funds would primarily be used to:

- upgrade security cameras and their infrastructure at all 39 campuses and support facilities;
- replace intrusion alarms at all 39 campuses and support facilities;
- replace obsolete fire protection equipment at 31 schools and other sites;
- improve parking and traffic flow at 11 schools;
- construct, furnish and equip one new elementary school;
- construct and improve athletic facilities at all 5 high schools;
- renovate theatres at Northside High, Perry High and Houston County High;
- add multi-purpose building to Northside High;
- build classroom addition and multi-purpose gym at VHS;
- re-roof the Houston County Career Academy;
- upgrade HVAC at 8 schools;
- provide technology improvements to support teaching and learning;
- provide instructional materials; and
- purchase school buses, vehicles and transportation equipment.

### **Has the current 2012-2017 E-SPLOST been a success?**

Yes! We did what we said we would do. Technology was significantly improved, safety and security were enhanced, and facility needs were addressed. Every school in the system has been improved in some way. Here are the highlights:

- Classrooms system-wide were brought up to 21st Century standards with the addition of interactive boards, projectors, computers and document cameras.
- Computers and software were updated. Mobile laptop labs were added to every school for student use; thin client labs were also installed in every media center.
- The network infrastructure was significantly upgraded to support new technologies implemented in this E-SPLOST.
- Infinite Campus was purchased to replace an obsolete, green screen student information system. A new financial system, MUNIS, was also installed.
- Training was provided to employees on the new technology.
- 22 schools received security upgrades such as secured entrances and additional cameras.

- 2 schools were built – CB Watson Primary and Langston Road Elementary – to replace obsolete facilities.
- 16 sites received new HVAC systems, improving air quality and energy efficiency.
- Renovations were completed at Linwood Elementary (renamed Pearl Stephens Elementary) and McConnell-Talbert Stadium.
- Removed and replaced approximately 320,000 square feet of tile and carpet.
- A major renovation is in progress at Houston County High.
- A new stadium is under construction.

Since 2002, E-SPLOST funds have added a total of 1,647,965 square feet and 720 classrooms, in addition to renovating more than 1,000,000 square feet of instructional space.



#### **How much is the current 2012-2017 E-SPLOST expected to generate in revenues?**

Approximately \$110.5 million by the time it expires in March of 2017. The use of E-SPLOST and property taxes are audited by external agencies and firms. To view the system's latest Annual Audits and E-SPLOST Performance and Operational Reviews, please visit [www.hcbe.net/finance.aspx](http://www.hcbe.net/finance.aspx).

#### **How were facilities needs identified?**

An extensive needs assessment was completed by construction experts with input from school faculty and staff, maintenance personnel, central office employees, community members and Board members. Surveys were completed and work order histories analyzed to identify areas of greatest needs and cost savings. The Board of Education prioritized the projects.

#### **Why do we need a new elementary school?**

Based on projected enrollments, we believe that we need another elementary school to meet the needs of our community.

#### **Where would the new elementary school be located?**

This would be determined closer to the time of purchase based on the growth trends in Houston County.

#### **Why are technology upgrades necessary?**

Technology is everywhere and can be found in almost every part of our lives. To prepare our students to be college and career ready, we must continue to incorporate current technologies into the classroom. We need to continually provide digital tools and electronic resources that enhance teaching and learning. With the state's implementation of online testing for all grades, we must prepare our students to be comfortable working online. As our society becomes increasingly more technology dependent, our students need to experience various digital devices and platforms. Providing classrooms where digital learning is the norm will help our students be more successful now and in the future.

#### **What technology upgrades are planned?**

Our technology goal is to support teaching and learning by providing quality digital resources. We must continuously refresh, replace and upgrade existing classroom technology to include hardware and software as well as provide for enrollment growth of approximately 300 students a year. To provide the necessary technology, our district needs to maintain an adequate technology infrastructure to support new and emerging technologies.

#### **What type of instructional materials would be provided?**

Our goal is to provide instructional materials such as digital resources and traditional textbooks. Additional virtual school opportunities would be explored to offer our students online classes and support.

**What is planned for transportation?**

Our system needs school buses to safely and adequately transport students. Our fleet is aging, with 65 percent of our buses over 10 years old and an average age of 12.5 years. Our buses are driven a total of more than 3,000,000 miles a year to meet the transportation needs of our students. The demand is increasing as our student population increases. Local costs are also increasing. In the past few years, the state has drastically decreased its contribution to student transportation costs and currently pays only approximately 14 percent of the total cost.

**What happens if the E-SPLOST does not pass?**

Without an extension of the current E-SPLOST, there would be a number of lost opportunities for the students of Houston County. The E-SPLOST is the primary source of funding to build and maintain quality facilities for students and a key funding source to ensure that technology for students and teachers is updated. To fund these opportunities without an extension of the E-SPLOST, the Board would have to raise property taxes. Currently, our school system's property tax is one of the lowest in the state. For 2014, our system's millage rate of 13.34 mills ranked 163rd out of Georgia's 180 school systems. Passage of the E-SPLOST extension would allow us to maintain our low school millage rate using a consumption tax rather than relying solely on property taxes for needed school improvements.

**Why should people who do not have children in school support the E-SPLOST extension?**

This keeps ad valorem taxes low. Additionally, the children are not the only ones who benefit from excellent schools. The social and economic strength of a community are greatly influenced by the school system. Good schools mean well-prepared citizens, a strong labor market, and an inviting atmosphere for living and working. One of the key questions asked by industrial/commercial or residential prospects looking to move into a community is, "What is the quality of the schools?"

**How do I make sure that I'm registered to vote or find out where I vote?**

Visit the [Houston County Board of Elections website](#). You may also visit the Georgia Secretary of State's [My Voter Page](#).