



ESPLOST Referendum

November 5, 2019

**EARLY VOTING: October 14 - November 1, 8:30 a.m. – 4:30 p.m.
167 Baker Place, Newton, Georgia**

ESPLOST 2019 Frequently Asked Questions:

1. What is an education SPLOST (ESPLOST)? An Education Special Purpose Location Option Sales Tax (ESPLOST) allows local school districts the option to ask voters for the ability to levy and collect a one percent sales tax to help fund school facility and equipment improvements. It can be used to pay for capital projects or to retire debt, but cannot be used to pay operating expenses, such as salaries. ESPLOSTs are enacted by referendum.

2. When is the ESPLOST vote?

Tuesday, November 5, 2019 the polls will be open from 7:00 a.m. until 7:00 p.m. There will be an early voting period from October 14-November 1. The last day to register is October 7, 2019.

3. Would the proposed ESPLOST be a tax increase?

NO! If approved, the sales tax for education would remain at its current level. A "yes" vote would simply continue the current 1% sales tax for education an additional five years or until approved SPLOST funds of \$1.2 million are collected, whichever comes first. Collection of the ESPLOST extension would begin only after the ESPLOST ends on March 31, 2020.

4. Why do we need to extend our current ESPLOST?

The Baker County K-12 School needs to make facility and equipment improvements. Our citizens have actively supported education for years and the passage of this ESPLOST extension would be a strong demonstration of continued school support by our community.

5. Why an ESPLOST?

The education SPLOST is not a property tax. It provides a method of funding the cost of education improvements or pay bond indebtedness that everyone, not just property owners,

contributes to. Additionally, the sales tax is paid by everyone who visits in Baker County.

6. What would the school system do with the money raised from the ESPLOST extension?

The ESPLOST renewal would provide funds for capital improvement projects, upgrade system-wide technology, purchase school buses and maintenance equipment. The purchase of safety and security equipment would also be part of the proposed projects.

7. How much money would be raised and how long would this sales tax be in place?

The ESPLOST extension for the school system is for a \$1.2 million collection cap or five years, whichever comes first.

8. Is the school system proposing to sell bonds in the ESPLOST extension?

By selling bonds, the school system will be able to immediately address important student needs. Bond money would allow the system to start capital improvements on any projects or purchase equipment instead of waiting years for the proceeds to be collected. The sale of bonds also helps lock out construction cost inflation.

9. Why isn't the money being used for teacher salaries and curriculum development?

State laws prohibit using ESPLOST proceeds for salaries or instructional materials.

However, passing this tax vote would free up funds for the School Board to meet its required financial obligations without having to rely on more ad valorem taxes.

10. Why should people who do not have children in school support the ESPLOST extension?

The ESPLOST extension helps keep ad valorem taxes stable. Additionally, the children are not the only ones who benefit from good schools. The social and economic strength of a community are greatly influenced by the school system. Good school systems mean well prepared citizens, a labor market, and an inviting atmosphere for living and working. One of the key questions asked by industrial, commercial and residential prospects looking to move into a community is, "What is the quality of the schools?"

11. Will the school system need to renew the ESPLOST in future years?

Yes and no. This will be a Board of Education decision but without renewal of the ESPLOST in future years, the Board would have to significantly raise property taxes.

12. Is the school system ESPLOST different from Baker County Commission SPLOST?

Yes!! The Education SPLOST is a special purpose tax approved by the citizens for improvements of school facilities and equipment. The County SPLOST is a special purpose tax designed to fund county projects identified by the Baker County Commissioners.

13. What would happen if the ESLPOST did not pass?

There would be limited capital improvements projects. There would be many lost opportunities for the Baker County students and teachers. Property taxes would be the only source of revenue for school improvements.

14. What will the continued 1¢ Education Special Purpose Local Option Sales Tax (ESPLOST) provide for Baker County students? The proposed projects include:

- Technology improvements including eBooks
- Security and safety equipment, and/or fencing
- Addition, renovation, repair or improvement to existing school buildings, and equipping them
- Purchase of school buses, maintenance vehicles and equipment
- Renovation and modification of facilities
- Equipping and updating athletic and support facilities