

Carroll County Schools
2018 SPLOST Referendum
Frequently Asked Questions

1. What is a Special Purpose Local Option Sales Tax (SPLOST) for education?

An Education Special Purpose Local Option Sales Tax (ESPLOST) is the option that a local school district has to call for a referendum to approve or extend a one percent sales tax to help fund school facility improvements. It can be used to pay for school construction, equipment and/or to retire debt, but cannot be used to pay operating expenses, such as salaries.

2. Would the November extension be an additional tax?

No! If approved this would be a continuation of the current penny sales tax for education. It will not change the existing sales tax for Carroll County.

3. Is this SPLOST for education different from the Carroll County Commissioners SPLOST?

YES! The Education SPLOST is a special purpose tax approved by the citizens for school construction, improvements of school facilities and equipment. The County SPLOST is a special purpose tax designed to fund county government projects identified by the Carroll County Commission.

4. Why use an Education SPLOST?

The Education SPLOST is not a property tax. It provides a method of funding the cost of educational improvements that everyone pays, not just property owners. This is important because sales tax is paid by everyone who shops or stays in Carroll County including our numerous visitors. Approximately 30% of the sales tax is paid by people who live outside Carroll County.

5. Why do we need to extend our current SPLOST?

The main purpose to extend the current SPLOST is to continue to improve facilities and purchase equipment, as well as upgrade technology resources for our students. Additionally, an extension to our current ESPLOST will pay previously incurred bond debt. If the bond debt is not paid with sales tax, property taxes may need to be increased to pay the annual bond debt. Our citizens have actively supported education for years and the passage of this SPLOST extension would be a strong demonstration of continued school support by our community.

6. Will the continuation of the SPLOST increase my property tax?

No! The penny sales tax shifts some of the responsibility of providing quality educational facilities from property owners to all citizens (and visitors) of the community. Approximately 30% of the funding will be provided by citizens living outside Carroll County.

7. What will continuing the SPLOST accomplish?

Money raised from the ESPLOST will be used to upgrade existing facilities, build new facilities, provide improved technology and equipment, purchase school sites and create premier environments for our students.

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

The SPLOST extension is written for a \$73,794,000 limit or 5 years, whichever comes first.

9. Why is the school system proposing to sell bonds in the SPLOST extension?

By selling bonds, the school system will be able to immediately address identified needs. Bond money would allow the system to immediately start construction on several of the new projects instead of waiting for the proceeds to be collected. The sale of bonds also helps lock out construction cost inflation.

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

The SPLOST extension keeps 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 schools mean well-prepared citizens, a strong labor market, and an inviting atmosphere for both 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?"

11. What would happen if the SPLOST did not pass?

Without the extension of the current SPLOST, property taxes may have to be increased to pay previous bond debt. Also, other facility or equipment improvements would not be accomplished and this would result in lost opportunities for Carroll County students.

12. Why can't ESPLOST funds be used to fund personnel or reduce furlough days for teachers?

By Georgia law, school systems cannot use SPLOST proceeds to pay for personnel. However, passing this sales tax vote will free up funds to meet required financial obligations without having to rely on excessive ad valorem taxes.

13. Why can't lottery funds be used to fund projects?

Currently, Carroll County Schools receives no funding for K-12 educational purposes from the Georgia Lottery. Lottery proceeds only fund the state Pre-K program and the Hope Scholarship. Also, by law, school systems cannot use lottery funds for school renovation and construction projects.

14. When is the ESPLOST vote?

The election is **Tuesday, November 3, 2015**. The polls will be open from 7 a.m. to 7 p.m.