



Questions & Answers

Houston County SPLOST for Education

August 2011

1. What is a SPLOST?

A Special Purpose Local Option Sales Tax (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.

2. When is the SPLOST vote?

Tuesday, November 8, 2011. The polls will be open from 7:00 a.m. to 7:00 p.m. Voters may also vote early October 18 through November 4, 2011, at the Board of Elections in Perry from 8:00 a.m. to 5:00 p.m. Monday through Friday. Early voting is also an option October 31, through November 4, 2011, at three locations: the County Annex in Warner Robins, Middle Georgia Technical College in Warner Robins and the Board of Elections in Perry. Voters need not provide any reason for voting early. To vote November 8, voters must be registered by October 11, 2011.

3. Will the SPLOST increase my property taxes?

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

4. Will the 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 \$125 million will be collected over the five-year period. Collections on the 2012-2017 SPLOST would begin when the current SPLOST ends in March 2012.

5. Why a SPLOST?

A 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.

6. Why is the SPLOST for schools referendum being held now?

Under Georgia law, school districts may place special referendums on voter ballots in either March or November. The current SPLOST will expire in March 2012. 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.

7. 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 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.

8. What would the school system do with the money raised from the SPLOST extension?

Money raised from the SPLOST extension would be used to update classroom technology across the system; improve safety and security of our students and staff; provide much needed facility upgrades, such as to air conditioning units; improve existing facilities where needed; and purchase additional school sites. Overall the funds would be used to create a better and safer learning environment for our students. The proposed projects are listed further in this document.

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

State laws prohibit using SPLOST proceeds for salaries or instructional materials. 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 ad valorem taxes.

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

The SPLOST extension is for a \$125 million limit or five years, whichever comes first.

11. Has the current SPLOST been a success?

Yes! School facilities across the system have been improved. The current SPLOST funded four new schools:

- Mossy Creek Middle
- Lake Joy Elementary
- Hilltop Elementary and
- Veterans High.

Renovations and additions were also completed at:

- Kings Chapel Elementary, 12 classroom addition;
- Warner Robins High, theatre renovation and installation of gym air conditioning;
- Houston County High, installation of gym air conditioning;
- Northside High, gym renovation; and
- Perry High, renovation of existing buildings.

The total additional instructional space equals 613,501 square feet and 257 instructional units. Land was also purchased for future school sites at Langston Road and Saddle Creek Property. Since 2002, SPLOST funds have added a total of 1,421,672 square feet and 717 classrooms, in addition to renovating more than 700,000 square feet of instructional space.

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

This keeps ad valorem taxes low. 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 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?"

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

Without an extension of the current SPLOST, there would be a number of lost opportunities for the students of Houston County. To fund these opportunities without an extension of the 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 2010, our system's millage rate of 13.34 mills ranked 141st out of Georgia's 180 school systems, although our test scores frequently exceed state and national averages. Passage of the 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.

14. Isn't the 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 a SPLOST for schools in 1997 (1997 to 2001); 2001 (2002 to 2007); and 2005 (2007-2012).

15. How much is the current 2007-2012 SPLOST expected to generate in revenues?

Approximately \$108 million by the time it expires in March 2012. This was a 5-year SPLOST. The use of SPLOST and property taxes are audited by external agencies and firms. To view the system's latest Annual Audits and SPLOST Performance and Operational Reviews, please visit www.hcbe.net/finance.aspx.

16. How much of the SPLOST sales tax is paid for by people living outside Houston County?

No definitive study has ever been conducted, but anecdotally, 40 percent of sales taxes are paid for by those living outside Houston County. An actual study at Sonny's Bar-B-Q in Perry put the number at nearly 50 percent of their customers more than 30 miles from their store; and anecdotal license plate counts at the Walmart stores are also closer to 50 percent.

17. What technology upgrades are planned?

Classrooms systemwide will be brought up to 21st Century standards. Today's classroom technology should consist of interactive boards, projectors, computers, document cameras and student response systems (clickers). Many of our computers are at least 10 years old, and this outdated hardware will not adequately run current software. As schools undergo renovation, modification and additions, technology will be upgraded as needed.

18. Why do we need technology upgrades when our schools already perform well?

Technology is a way of life now, especially for the younger generations. Whether at school, work or play, technology is the norm rather than the exception. We need to bring our classrooms up to 21st Century standards systemwide so that we are able to teach using current methods that attract and keep the attention of our students. We are also preparing our students for the future. Higher education and the work place depend heavily on technology. For example, college students and their professors communicate via e-mail and portals; use the Internet to register, upload assignments, etc.; and use a myriad of software to learn and to complete assignments. We want our students academically prepared to succeed beyond K-12.

19. 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.

20. What projects are planned for the 2012-2017 SPLOST for our schools?

The three priorities are technology, safety and facilities. All 38 schools stand to benefit. Completion of the planned projects is contingent upon sufficient funding and cost at time of implementation. In general the plan is to upgrade older facilities throughout the county. The planned projects are:

- Technology upgrades systemwide to bring classrooms up to 21st Century standards to include technology such as up-to-date computers, interactive boards, projectors, document cameras, student response systems (clickers), and student and operational software upgrades
- Renovating entrances to route visitors through front offices, where feasible
- Additional security cameras where needed
- Build new Pearl Stephens Elementary School
- Replace Perry Primary School with new elementary school
- Renovations, modifications, additions, demolitions and improvements such as updated HVAC, lighting, floor coverings, roofs, mechanical systems and stadium and site upgrades
- Central Bus Facility
- New Stadium
- Central Tennis Facility

21. Why do we need another stadium?

The current stadium, McConnell-Talbert, is used by three large high schools as well as for extended season playoffs, middle school playoffs, and the recreation center's Optimist Bowl. This amount of traffic on the turf makes it very challenging to maintain. By the November playoffs, the athletes are playing on dirt. An extra stadium would reduce the amount of traffic on this field. Sharing this facility among three high schools requires Thursday night varsity games and causes more wear and tear on a field that is already overextended.

22. How do I make sure I'm registered to vote or find out where I vote?

Visit the Houston County Board of Elections Web site at

<http://www.houstoncountygga.com/residents/board-of-elections/>. You may also visit the Georgia Secretary of State's *My Voter Page* at <http://www.sos.ga.gov/mvp/>.

Please note that the Houston County government SPLOST and Bond Referendums are not related to the school system. Each is a separate government entity.