

**UNION COUNTY SCHOOLS**  
**ESPLOST V**  
**“The Power of A Penny”**  
**Frequently Asked Questions**

**1. What is an Education SPLOST (ESPLOST)?**

An Education Special Purpose Local Option Sales Tax (ESPLOST) allows local school districts the option to ask voters for the ability to levy and to 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 operating expenses, such as salaries. ESPLOSTs are enacted by referendum.

**2. When is the ESPLOST vote?**

The election is Tuesday, May 22, 2018. The polls will be open from 7 a.m. to 7 p.m. There will also be an early voting period and advance voting as designated by the Elections Board.

**3. Would the proposed ESPLOST be a tax increase?**

**NO!** If approved, the sales tax for education would remain at its current level. An approval would simply continue the current 1% sales tax for education an additional five years or until ESPLOST funds (\$21 million) are collected, whichever comes first. Collection of the ESPLOST extension would begin only after the current ESPLOST ends on June 30, 2018.

**4. Why an ESPLOST?**

The education SPLOST is not a property tax. It provides a method of funding the cost of educational improvements in which everyone, not just property owners, contributes. Additionally, the sales tax is paid by everyone who shops or stays in Union County. An estimated 36% of the funds collected will come from visitors to Union County.

**5. How much money would be generated and how long would this sales tax be in place?**

The ESPLOST extension is for a \$21 million limit or five years, whichever comes first.

**6. Is the ESPLOST different from the Union County Commission SPLOST?**

**YES.** The Education SPLOST is a special sales tax approved by the citizens for improvements of school facilities and improvements. The county SPLOST is a special tax designed to fund county projects identified by the sole commissioner.

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

The ESPLOST 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. High performing 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 school system?”

**8. Will the school system sell bonds or incur long term debt during the ESPLOST extension?**

**NO!** The Union County Board of Education is firmly committed to only take on projects that can be fully funded during the five year collection period. The Board of Education did not sell bonds or incur any debt during the current ESPLOST. All projects are done on a “pay as we go” basis.

**9. Why isn't the money used for salaries and operations cost?**

State law prohibits using ESPLOST proceeds for salaries or instructional materials. However, passing this referendum will free up funds to meet required financial obligations without having to rely on excessive ad valorem taxes.

**10. Why do we need to extend our current ESPLOST?**

The school system needs to continue to move forward with facility improvements and equipment replacement. Our older facilities are in need of extensive renovations and upgrades. We have a tremendous need to fund transportation and technology upgrades that are no longer funded in the state allotment. Our citizens have supported education for years and the passage of the ESPLOST extension would be a strong demonstration of continued school support by our community.

**11. Has the current ESPLOST been a success?**

**YES!** The following projects have been completed with zero debt as a result of the current ESPLOST:

- Fine Arts Center and Auditorium
- Agriscience Center
- 10 New School Buses
- Classroom additions and HVAC upgrades for Primary, Middle and High School
- Technology Upgrades
- Safety and Security Enhancements
- Cameras on all school buses

**12. What would the school system do with the funds collected from the ESPLOST extension?**

The Union County Board of Education in cooperation with employee and stakeholder groups have established the following project areas:

- Renovation and repair of existing school system facilities
- Renovation and expansion of school cafeterias
- Replacement and upgrades to kitchen equipment in all schools.
- Acquiring new technological equipment and upgrading existing technology.
- Acquiring school buses and transportation and maintenance equipment
- Renovation and expansion of CTAE classroom and laboratory areas
- Athletic facility construction, improvements, and renovations.

**\* This document is for information purposes only. We encourage all Union County School System stakeholders to be informed and to vote on May 22, 2018**