



Q&A on SPLOST for Education

The Gwinnett County Board of Education has called for a referendum on continuing the one-cent Special Purpose Local Option Sales Tax (SPLOST) for education for another five years. The question will be on the county's **November 8, 2011**, ballot. The following are answers to key questions regarding the SPLOST. For additional information, please visit the school district's web site at www.gwinnett.k12.ga.us.

What is a SPLOST for education?

- The Special Purpose Local Option Sales Tax for education, also known as SPLOST, is a 1-cent sales tax on all retail sales in Gwinnett County.
- The SPLOST is a sales tax, not a property tax.
- Everyone who makes a purchase in Gwinnett County, including visitors, contributes to the support of local schools.
- By law, a SPLOST can be used only for certain capital projects that support local schools.
- Such funds cannot be used for the day-to-day operational expenses of a school system.

Is the proposed SPLOST a new tax? How long would the SPLOST be in effect?

- The SPLOST is not a new or additional tax.
- The current sales tax will not increase.
- If approved by Gwinnett County voters, the 1-cent sales tax currently in place for schools would be continued for another five-year period.

How will funds be used if voters approve a continuation of the 1-cent sales tax for education?

The Gwinnett County Board of Education proposes the following capital projects:

- Construct **5 new schools** (a relief high school for the Berkmar/Central clusters, a middle school in the Central Gwinnett Cluster, a middle school in the Peachtree Ridge Cluster, an elementary school in the new Berkmar/Central relief cluster, and an elementary school in the Meadowcreek Cluster).
- **Add classrooms to 8 existing schools** (North Gwinnett HS, Peachtree Ridge HS, Meadowcreek HS, Twin Rivers MS, North Gwinnett MS, Alcova ES, Rockbridge ES, and Camp Creek ES).
- **Renovate 1 existing facility**, Monarch School, to house a second middle school in the Duluth Cluster.
- **Air condition all middle and high school gyms**, as well as **all elementary activity buildings**.
- **Air condition all school kitchens** that currently do not have it.
- Provide significant **technology improvements in every cluster** to support teaching and learning.
- Catch up on **preventive maintenance of existing facilities**.
- **Purchase school buses**.

What is included in the "preventive maintenance" of existing schools?

As a result of almost a decade of severe budget cuts, the district has had to postpone much of the preventive maintenance that is needed at all schools and facilities. Specific needs vary by school, but the following are examples of preventive maintenance needs across the system:

- Roof repairs
- Heating and air conditioning equipment replacement
- Electrical and data improvements
- Lighting and energy management improvements
- Replacement of floor coverings
- Interior and exterior painting

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Will all schools benefit from the passage of SPLOST?

Yes. Facility improvements, technology enhancements, and system infrastructure upgrades are planned for all clusters and all schools.

Why does the school district need SPLOST funds for capital projects?

School district funds and expenses generally fall into two categories:

- **Operational Expenses** – Such expenses include teacher salaries, instructional materials, bus fuel, and utility bills. Funding is provided through state allocations and local property taxes.
- **Capital Expenses** – Such expenses include the construction and renovation of school facilities, and the purchase of costly items such as land, buses, and technology. Funding primarily is provided through a voter-approved SPLOST or Bond referendum, with some supplemental funds provided by the state.
- Funds for operational expenses are not sufficient to cover the cost of capital project needs.

How have SPLOST funds been used in the past to support schools?

- Gwinnett County voters first approved a SPLOST for education in **1997**.
- Voters approved a continuation of the 1-cent sales tax for education in **2001** and **2006**.
- Previous SPLOST funds have been used to construct **46** new schools, helping the school system to keep pace with enrollment growth.
- A portion of previous SPLOST funds has been used for classroom additions and renovations, and for the purchase of buses and technology.

Why is the district looking to renew the SPLOST now?

- The current SPLOST **expires June 30, 2012**. Approval in November will allow GCPS to continue collecting the penny beginning on July 1, 2012.
- By law, school systems have limited dates available to hold a SPLOST referendum.

The ballot question on the SPLOST also mentions \$275,000,000 in general obligation bonds that will be approved as well. What are these for?

This will be the second SPLOST that also includes approval of general obligation bonds. These bonds will provide the district with funding prior to the collection of the sales tax, allowing the district to get a jumpstart on projects. These bonds will be paid for with sales tax proceeds as they are collected.

What happens if voters do not approve continuation of the SPLOST?

The SPLOST is a primary source of funding for building and maintaining quality school facilities for students. Without this source of funds, the school district will be limited in its ability to provide new schools and to maintain existing school facilities. In addition to buildings, SPLOST has been a key funding source for ensuring that technology for students and teachers is updated. Educational technology is changing, and SPLOST IV will help GCPS effectively meet the needs of students, parents, teachers, and community members, with technology resources that improve student learning experiences and enable communication at all levels.

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