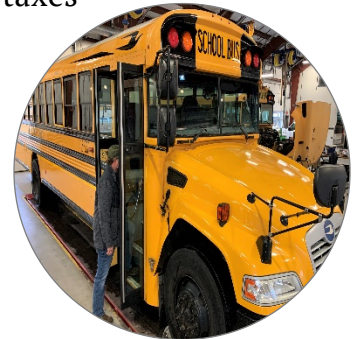
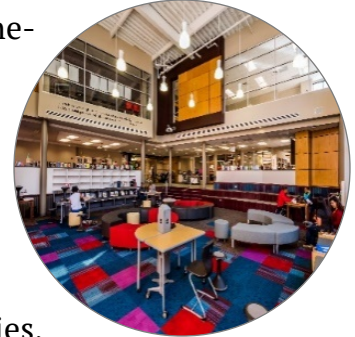


# WHAT IS E-SPLOST?

The **Special Purpose Local Option Sales Tax for Education (E-SPLOST)** is a one-penny sales tax that Georgia school systems may use for capital improvements and/or long-term debt reduction from previous bonds.

The one-penny sales tax is paid by all who shop, stay, dine or receive services in Clarke County, including outside visitors (*almost 60% is paid by people who visit Athens*).

- E-SPLOST funds may only be used for capital projects (building new facilities, renovating existing structures), improving school bus fleets, upgrading HVAC systems, and paying debt from previous projects.
- E-SPLOST funds cannot be used to pay operating expenses, such as staff salaries.
- E-SPLOST is not a property tax. Property taxes help meet the day-to-day operational needs of the district, including the maintenance/operations of facilities and instructional school improvements.
- E-SPLOST is not related to the Athens-Clarke County Unified Government taxes and SPLOST/Bond Referendum; each is a separate government entity.
- School systems must ask permission (through a referendum) to implement an E-SPLOST.
- By law, an E-SPLOST expires after five years unless citizens vote to renew it. E-SPLOST 6 will be on the ballot on November 2, 2021.



## Past E-SPLOST Referendums & Major Projects

Clarke County voters approved E-SPLOST five times since 1997. **Major projects:**

E-SPLOST	Referendum Date	Collection Dates	Collection Cap
I	3-18-97	1998–2001	90,000,000
II	11-6-01	2002–2006	87,849,000
III	11-7-06	2007–2011	104,000,000
IV	11-8-11	2012–2016	120,000,000
V	11-8-16	2017–2021	135,000,000

- New Hilsman Middle
- New Barnett Shoals, Oglethorpe, and Whitehead Elementary Schools
- Renovations –BHL and Coile Middle, Cedar and Clarke Central High
- ACCA Cosmetology Lab
- New School Buses
- Technology Upgrades

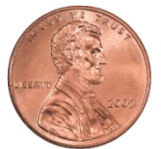
# E-SPLOST Planning Process

The CCSD collaborates with stakeholders to define and plan projects. E-SPLOST projects are prioritized for completion based on facilities reports, budget estimates, and stakeholder feedback.



## What You Need to Know About E-SPLOST 6

- Clarke County voters are being asked to continue the one-cent education special purpose local option sales tax or E-SPLOST. **Voters will decide on November 2, 2021.**
- If approved, it will raise an estimated \$120,000,000 over five years.
- This is not a new tax. It continues the same penny tax that has funded new classrooms, new technology, new buses, and more for Clarke County students.
- **Projects funded by the E-SPLOST 6 would benefit every school in Clarke County**, including technology improvements for all schools, updated technology for instruction, support for digital learning, and modernized safety and security equipment; new school buses to replace older, less-efficient vehicles; digital instructional materials, software, and textbooks; and ongoing maintenance on schools and athletic facilities (roofing, carpet, HVAC, paint, and lighting), upgraded equipment and kitchens for nutrition, and upgraded custodial equipment.
- **New schools or major renovations:** New Clarke Middle
- **Major renovations and/or additions:** Cedar Shoals High, Gaines Elementary, Alps Road Elementary, and Cleveland Road Elementary



## What Happens if Voters Do Not Approve the Continuation of the E-SPLOST?

The ESPLOST is key to the ongoing effort to meet the teaching and learning needs of our students and teachers and to improve communication with parents.

The E-SPLOST is the primary funding source for building, maintaining, and equipping quality school facilities for students. Without this source of funds, the school district would be limited in its ability to provide new classrooms, maintain existing school facilities, and substantially fund technology upgrades.