



Harris County School District ESPLOST VII
“Funding Our Future with the Power of a Penny”
Frequently Asked Questions

1. What is an ESPLOST (Education Special Purpose Local Option Sales Tax)? An ESPLOST allows local school districts the option to ask voters for the ability to levy and collect a one percent (one penny for every dollar spent) 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 a referendum.

2. When is the ESPLOST vote? The election is Tuesday, Nov. 7, 2023. The polls will be open from 7 a.m. to 7 p.m. There will also be an early voting period from Oct. 16, 2023, through Nov. 3, 2023. Please be informed and go vote. For any questions, please contact Dr. Justin Finney at finney-j@harris.k12.ga.us.

3. Would the proposed ESPLOST be a tax increase? NO. The ESPLOST is not a property tax. It is a sales tax which has been in effect since 1997. And, if approved, the ESPLOST would remain at its current level. A “yes” vote would simply continue the current 1% sales tax for education an additional five years, or until collected ESPLOST reach \$32 million, whichever comes first. Collection of the ESPLOST extension would begin Jan. 1, 2025, after the current ESPLOST ends on Dec. 31, 2024.

4. Why do we need an ESPLOST? The ESPLOST provides a method of funding for the cost of educational improvements and construction, such as a new elementary school and additional instructional spaces, the new indoor athletic facility, new buses, safety and security upgrades, and updated technology. Everyone, not just property owners, contributes to the ESPLOST. The one cent sales tax is paid by everyone who shops or stays in Harris County. When shopping in other counties, Harris County citizens are most likely contributing to those counties’ ESPLOSTs that greatly benefit

their schools.

5. How much money would be generated and how long would this sales tax be in place? The ESPLOST extension is for a \$32 million limit or five years, whichever comes first. The current ESPLOST VI ends on December 31, 2024. If approved by Harris County voters, the ESPLOST VII will begin Jan. 1, 2025.

6. Is the ESPLOST different from the Harris County Commission SPLOST (Special Purpose Local Option Sales Tax)? YES. The Education SPLOST is a special sales tax approved by the citizens to construct new schools, to improve school facilities, to purchase buses, to upgrade safety and security, and to purchase technology. The county SPLOST is a special tax designed to fund county projects identified by the county commissioners.

7. Why should people who do not have children in school support the ESPLOST extension? The ESPLOST helps keep property taxes stable. Additionally, the children are not the only ones who benefit from good schools. The social and economic strength of Harris County 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 in Harris County. 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?” Again, when shopping in other counties, Harris County citizens are most likely contributing to those counties’ ESPLOSTs that greatly benefit their schools.

8. Will the school system sell bonds or incur long term debt during the ESPLOST extension? Yes. If approved by Harris County voters as outlined in the Nov. 7, 2023, referendum, the Harris County Board of Education will have the option to sell bonds to fund the proposed construction of a new Harris County elementary school. In addition to ESPLOST money being used to service bonded indebtedness for the construction of a new elementary school, a portion of the collected ESPLOST money will be set aside for additional capital projects, such as improvements of school facilities, purchase of buses, safety and security upgrades, and purchase of technology.

9. Why isn’t the money used for salaries and operations cost? State law prohibits using ESPLOST funding for salaries or instructional materials. However, passing this referendum will free up funds to meet required financial obligations without having to rely on excessive property taxes.

10. Why do we need to extend our current ESPLOST? Harris County is growing rapidly. More and more students are registering in Harris County School District every day. The school district must continue to move forward with facility construction,

renovations, and equipment replacement to meet the demands of the ever-increasing student population and growth in Harris County. There is an upcoming need for a new elementary school, additional high school classrooms at the Science and Technology Center, renovations of the HCHS auditorium, additional athletic facilities, and the need to fund transportation, safety and security, and technology upgrades that are not adequately 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 community for our school children.

11. Have past ESPLOSTs been a success? YES. As a result of supporting ESPLOST in the past, the following projects have been completed:

ESPLOST I: 1997-2002

- HCHS Addition
- HCHS Auditorium
- HCCMS Additions/Renovations
- Technology Upgrades

ESPLOST II: 2002-2007

- HCHS Additions
- HCCMS Gym
- NMHE Addition
- PRES Addition
- Park Addition

ESPLOST III: 2007-2012 and ESPLOST IV: 2012-2017

- Creekside Intermediate School
- MCES Gym HVAC
- HCHS Athletic Facilities After Tornado
- HCCMS Bathroom Renovations
- HCCMS Roof Repairs
- Energy Upgrades Across the District - Total HVAC Replacement at Multiple Schools
- Paint and Carpet System-wide
- Technology Upgrades

ESPLOST V: 2017-2021

- Twenty New Buses
- H.O.P.E. Center Facility
- New Transportation Facility
- Furniture System-wide
- Paint and Carpet System-wide
- Security Cameras System-wide
- Security Upgrades System-wide (Fencing, Security Doors, Communications)

- Equipment)
- Technology Upgrades (IT Network and over 1500 Chromebooks)

ESPLOST VI: 2021-2024

- New Harris County Carver Middle School
- New HCHS Indoor Athletic Facility
- New HCHS Greenhouse
- New Science and Technology Center
- Gym Renovations at HCHS
- Thirty New Buses
- Furniture System-wide
- Paint and Carpet System-wide
- Security Cameras System-wide
- Security Upgrades System-wide (Fencing, Security Doors, Communications Equipment) Technology Upgrades (IT Network and over 1500 Chromebooks)

12. What would the school system do with the funds collected from the ESPLOST extension? The Harris County Board of Education in cooperation with employee and stakeholder groups have established the following project areas:

- Construction of a new elementary school
- Renovation of the HCHS Auditorium
- Expansion of the HCHS Science and Technology Center
- Acquire new technological equipment and upgrade existing technology infrastructure.
- New Buses
- As needed facility renovations and modifications such as roof repairs and replacement, carpet and flooring replacement, and painting.

*** This document is for information purposes only. All Harris County voters/Harris County School District stakeholders are encouraged to be informed and to vote either during early voting from Oct. 16 through Nov. 3, or on election day Tuesday, Nov. 7, 2023.**