What is an ESPLOST?
- ESPLOST is an Education Special Purpose Local Option Sales Tax that is dedicated for use by school systems for school facility improvements. It can be used for additions, renovations, technology upgrades, equipment, school bus purchases, and to retire bond debt. It cannot be used for salaries or consumable instructional materials.

The penny sales tax spreads the responsibility of educating our children to all citizens and visitors of the community. Anyone who spends money in Fayette County is funding the ESPLOST, regardless of whether or not the person lives in the county.

We already have an ESPLOST, is this an additional tax?
- No, it is not a new sales tax. This will simply extend the current 1% sales tax for education for another 5 years. Collection of the renewal ESPLOST can only begin after the current ESPLOST expires.

The county has a SPLOST, did it not include the school system?
- No, it is only for the county and city municipalities. The ESPLOST is for the school system only.

What happens if the ESPLOST does not pass?
- Without the extension of the current ESPLOST, the school system will not be able to continue to upgrade its technology infrastructure, and purchase textbooks, learning materials, and school buses as needed. Repairs and refurbishments to existing facilities will take longer to complete. There would be many lost opportunities for Fayette County students.

Has the current ESPLOST been successful?
- Yes. All classrooms have been upgraded with technology for enhanced learning. We have a one-to-one ratio for students and chrome books. Textbooks and new school buses have been purchased. There have also been many facility additions and improvements, and our property owners have seen reduced debt service millage rates using the funds provided by the education sales tax.

Instead of imposing an ESPLOST, shouldn’t the school system reduce its spending?
- The school system has taken measures to reduce operational spending over the years and now operates on a balanced budget while providing a quality education for our students. However, state and federal funding cuts and unfunded state mandates continue to be imposed. An ESPLOST will allow us to address critical technology, equipment, and facility needs that would be difficult, if not impossible, to fund out of the general operating budget.

What does an ESPLOST mean for people who don’t have children in the public school system?
- 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 strengths of a community are greatly influenced by the public school system. Good schools mean well-prepared citizens, a strong labor market, and an inviting atmosphere for both living and working.

Why isn’t the money being used for teacher salaries and curriculum development?
- State laws prohibit using ESPLOST proceeds for salaries and consumable instructional materials.