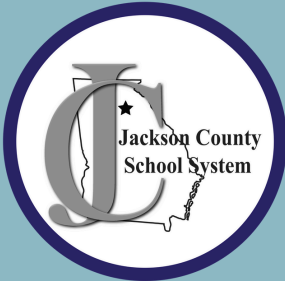
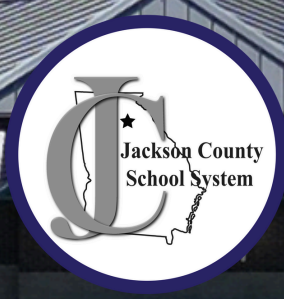


General Obligation (G.O.) Bond & ESPLOST Renewal Informational Packet



General Obligation Bond & ESPLOST Renewal Vote

March 18, 2025



Proposed G.O. Bond Amount: \$200 Million

The Jackson County School System is the fastest growing school system in the state of Georgia. The system boasts over 11,300 students in 12 base schools and one college and career academy that is utilized by students from both East Jackson High School and Jackson County High School.

The Jackson County School System has opened a pair of new schools since 2023, with Legacy Knoll Middle School and Heroes Elementary School. The approximately \$80 million construction cost of those two facilities was paid for with the ESPLOST funds, State Capital Outlay and General Funds.

As part of the system's new 2024-2029 Strategic Plan, the construction of new schools and improvements throughout the system remain a top-priority to foster a safe and clean educational environment that promotes academic and extracurricular success for all students.

As part of the General Obligation Bond, the system has released a list of proposed projects. Those projects include:

- ☐ New Elementary School on Boone Road/Highway 332 Property
- ☐ New High School on Boone Road/Highway 332 Property
- ☐ New Middle School on Boone Road/Highway 332 Property
- ☐ Facility upgrades to East Jackson Middle School
- ☐ Construction of the rebuild of North Jackson Elementary School
- ☐ Facility upgrades to all JCSS schools

The Fastest Growing System in Georgia

A Multi-Year Comparison of JCSS versus Other Systems

**Based On October FTE Counts*

District	FY19	FY20	FY21	FY22	FY23	FY24	FY25	% Growth FY '19-FY '25
Jackson	7,938	8,305	8,512	9,140	9,918	10,524	11,160	40.59%
Barrow	14,057	14,272	14,078	14,355	14,882	15,277	15,313	8.94%
Clarke	13,512	13,298	12,507	12,556	12,340	12,331	12,275	-9.15%
Jefferson	3,832	4,003	3,960	4,109	4,166	4,169	4,294	12.06%
Oconee	8,019	8,140	8,224	8,423	8,531	8,535	8,474	5.67%
Commerce	1,704	1,699	1,721	1,757	1,785	1,868	1,900	11.50%
Madison	4,991	4,996	4,971	4,944	5,077	5,130	5,165	3.49%
Hall	27,057	27,135	26,914	27,105	27,328	27,245	27,257	0.74%
Banks	2,750	2,750	2,741	2,813	2,843	2,880	2,798	4.73%
Gwinnett	179,758	180,589	177,401	179,581	181,814	182,214	182,518	1.54%
Coweta	22,790	22,855	22,241	22,694	23,200	23,040	23,064	1.10%
Forsyth	49,346	50,544	51,152	52,757	54,077	54,984	54,864	11.18%
Walton	14,058	14,208	13,844	14,305	14,577	14,679	14,783	5.16%
Bryan	9,634	9,750	9,716	10,078	10,221	10,500	10,677	10.83%
Cherokee	42,413	42,766	41,373	42,049	41,891	42,016	42,031	-0.90%
Franklin	3,609	3,604	3,555	3,626	3,619	3,557	3,577	-0.89%
Gainesville	8,042	8,079	7,714	7,799	7,974	8,144	8,480	5.45%
Cobb	111,854	112,097	107,379	106,970	106,703	106,358	105,738	-5.47%
Fulton	94,491	93,897	90,300	90,355	89,935	88,043	87,019	-7.91%
Fayette	20,315	20,538	19,912	19,941	20,070	19,869	19,800	-2.54%
Paulding	29,961	30,496	29,966	31,129	31,518	31,831	31,426	4.89%
Dawson	3,590	3,640	3,693	3,828	3,906	4,069	4,296	19.67%

A Multi-Year Comparison of JCSS Schools' Growth

School	October 2019	October 2024	Change	Percent Change
JCHS	1308	2222	914	69.88%
EJCHS (8-12)	1309	1395	141	6.57%
WJMS	1132	951	-181	N/A
LKMS	N/A	707	N/A	N/A
WJMS/LKMS	1132	1658	526	46.47%
EJMS (6-7)	558	536	-9	-1.61%
WJES	1031	1082	335	32.49%
NJES	415	517	358	86.27%
GSES	895	939	342	38.21%
WJ/H/NJ/GSES	2341	3532	1191	60.83%
MES	382	468	86	22.51%
SJES	701	715	14	2.00%
EJES	574	634	60	10.45%



What is?

a

GO BOND

A General Obligation (G.O.) referendum municipal bond — or commonly known as a G.O. Bond — is backed solely by the credit and taxing power of the issuing jurisdiction rather than the revenue from a given project. General obligation bonds are issued with the belief that a municipality will be able to repay its debt obligation through taxation or revenue from projects. No assets are used as collateral.

A G.O. Bond allows an organization, like a local public school system, to borrow money to fund proposed projects. The money is paid back to the borrowing organization, similar to that of a mortgage on a residence. With issuance of a bond, the Jackson County School System would be able to fund future projects while maintaining a healthy general fund balance.

What is?

Jackson County School System
ESPLOST

Education Special Purpose Location Option Sales Tax (ESPLOST) is a one cent tax on every purchase made inside Jackson County. This revenue is split among the three public school systems, based off enrollment, within Jackson County. ESPLOST revenue can be used for a multitude of reasons by a school system, including the repaying of a General Obligation Bond, or capital improvement projects.

Inside the Jackson County School System, ESPLOST funds, in conjunction with State Capital Outlay funds, paid for the facility upgrades and opening of the Empower College & Career Center, construction of Legacy Knoll Middle School and Heroes Elementary School. Legacy Knoll Middle School and Heroes Elementary School are completely paid off by the school system, a total of approximately \$80 million.

Currently, the Jackson County School System earns approximately \$1.1 million each month from ESPLOST revenue.

5 Things to Know About The Vote

1

Why Does Jackson County Need a General Obligation Bond?

As the fastest growing school system in the state of Georgia, and fourth fastest growing in the nation, the Jackson County School System and Jackson County Board of Education are continuously planning for the future. Through this strategic and deliberate planning, the need for new facilities and upgrades to our current facilities is a necessity.



2

A Passing Vote Does Not Mean A Tax Increase

The passing of a G.O. Bond and renewal of ESPLOST does not mean taxpayers will see an increase in their property taxes, which are set each year through the Millage Rate by the Board of Education.



The Jackson County Board of Education has managed to lower its school millage rate to its lowest rate in over 21 years, all while overseeing the construction of two new schools and paying off debt from two previous bonds.

3

Fiscal Responsibility

Through strategic planning, the Jackson County School System has paid off over \$115,000,000 in debt and new construction in the past three years, all without incurring new debt to the community. Of the payments, \$35,771,125 went toward paying off debt incurred through the voting in of previous general obligation bonds.



4

Projects Throughout Jackson County

The proposed bond referendum would help pay for various facility upgrade projects throughout the county. Through strategic planning, the system would make upgrades to student and staff experience at every JCSS school facility.



5

The G.O. Bond & ESPLOST Renewal Will be 2 Votes

The upcoming vote on a new General Obligation bond referendum and ESPLOST renewal will be two separate votes, taking place on March 18, 2025.



Previous General Obligation Bonds & The Impact On Jackson County

The Jackson County School System has most recently used two General Obligation (G.O.) Bonds to fund previous construction projects within the county school system.

A G.O. Bond was proposed and approved by voters in 2007, allowing the school system to fund the construction of East Jackson High School, Gum Springs Elementary School and South Jackson Elementary School (the former New Kings Bridge Middle School), in addition to other projects. That bond will be completely paid off in March 2025.



An additional G.O. Bond was proposed and approved by voters in 2019. This bond was used to fund the construction project of the new Jackson County High School facility, which opened in 2021 at its new location off Skelton Road (pictured below). JCSS repurposed the former Jackson County Comprehensive High School campus into the current Empower College and Career Center.



Proposed New Construction

Under the proposed General Obligation Bond, the Jackson County Board of Education has three new schools planned that will accommodate the rapid growth taking place inside the county. These three new facilities would be housed on the Highway 332 & Boone Road property in Hoschton.

