

## RESOLUTION 18-06

RESOLUTION ORDERING AND PROVIDING FOR THE HOLDING OF A REFERENDUM ELECTION TO DETERMINE IF THE ELECTORS IN THE SCHOOL DISTRICT OF ALACHUA COUNTY, FLORIDA, APPROVE THE LEVY BY THE SCHOOL BOARD OF ALACHUA COUNTY, FLORIDA OF A HALF-CENT PER DOLLAR SALES SURTAX IN ORDER TO FINANCE EDUCATIONAL FACILITY IMPROVEMENTS AND EQUIPMENT, INCLUDING TECHNOLOGY, AND TO SERVICE BOND INDEBTEDNESS THEREFOR, IF ANY; PROVIDING CERTAIN OTHER MATTERS IN CONNECTION THEREWITH; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE SCHOOL BOARD OF ALACHUA COUNTY, FLORIDA, ACTING AS THE GOVERNING BODY OF THE SCHOOL DISTRICT OF ALACHUA COUNTY, FLORIDA, as follows:

SECTION 1. AUTHORITY FOR RESOLUTION. This resolution is adopted pursuant to section 212.055(6), Florida Statutes, and other applicable provisions of law.

SECTION 2. FINDINGS. It is hereby found and determined that:

- (a) Section 212.055(6), Florida Statutes, authorizes school boards, such as the School Board of Alachua County, Florida (the "Board"), to levy a discretionary sales surtax not to exceed a half-cent per dollar on all taxable transactions. Such levy is subject to approval by a majority vote of the electors in the county in which the school board is located.
- (b) The Board hereby determines that it is in the best interest of the School District of Alachua County, Florida (the "District") and its students to levy the sales surtax authorized by and in accordance with Sections 212.055(6), and 212.054 Florida Statutes, in an amount equal to half of a cent per dollar (the "Sales Surtax").
- (c) The Board has heretofore determined to acquire land, construct, reconstruct and improve school facilities, including costs of retrofitting and providing for technology implementation; acquire equipment including safety and

security and technology hardware and software; and to service bond indebtedness therefor, if any; and all as further described in paragraph (E) below and on Exhibit A (collectively, the "Plan"). Acquisition, construction and financing of the Plan is necessary in order for the District to be able to address its aging facilities and infrastructure, accommodate the growth in its student enrollment, and to meet school facility, safety, and technology needs.

- (d) The levy of the Sales Surtax is necessary in order for the Board to be able to fund the Plan. The Sales Surtax shall be used to acquire, construct, reconstruct and equip the Plan or to make lease payments under the lease purchase agreements pursuant to sections 1001.42 (11)(b)5. and 1013.15(2), Florida Statutes, or pay bond indebtedness issued to finance the Plan, all of which is permitted by Section 212.055(6), Florida Statutes. The Sales Surtax shall be levied for a period of twelve (12) years, beginning January 1, 2019, unless repealed or reduced prior to that time by resolution of the School Board, which repeal or reduction may be effectuated without referendum, so long as there are no bonds or other obligations of the School Board outstanding that are payable from the proceeds of such levy. Any termination, repeal, or reduction of the surtax shall be effective as of December 31 of the year in which the resolution of the School Board is approved.
- (e) The Plan consists of fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses which have a useful life expectancy of five (5) years or more, and any land acquisition, land improvement, design and engineering costs associated therewith. In addition, the Plan also has a component for costs of installing safety and security equipment, and retrofitting and providing for technology implementation, including hardware and software, for various sites within the District. The Plan also includes the making of lease payments under the lease purchase agreements pursuant to sections 1001.42 (11)(b)5. and 1013.15(2), Florida Statutes, and/or servicing of bond indebtedness to finance expenditures authorized by section 212.055(6), Florida Statutes. Neither the proceeds of the surtax nor any interest acquired thereto shall be used for operational expenses.

**SECTION 3. DESCRIPTION OF PROJECTS AND ADOPTION OF PLAN FOR USE OF SURTAX REVENUES.** The Board hereby adopts a plan for the use of Sales Surtax revenues, which provides for the use of such revenues to pay any

portion of the costs of the Plan as described above and in Exhibit A attached hereto and as further described in the findings provided in Section 2 hereof (the "Plan"). In accordance with the Plan for the use of surtax revenues herein adopted, at the subsequent option of the Board, surtax revenues may be used for the purpose of (i) paying any portion of the costs of a project, (ii) servicing bond indebtedness the proceeds of which are used to finance any portion of the costs of the project, and (iii) the making of lease payments pursuant to lease purchase agreements hereafter entered into for the acquisition of any portion of the project. The specific projects to be funded with the proceeds of the surtax may be modified from time to time as the Board determines to be in the best interest of the citizens of Alachua County.

**SECTION 4. PROJECT OVERSIGHT BY AN INDEPENDENT COMMITTEE.** There is hereby authorized the establishment of an independent oversight committee of volunteers (the "Committee") for the purpose of overseeing and approving the implementation of the Plan, commencing upon approval of the surtax and extending through the date of completion of the projects to be funded under the Plan. The membership of the committee shall be established by Board policy. The Committee oversees the use of sales tax revenues in accordance with Exhibit A and provides periodic reports of such use to the Board, as established by Board policy. The role of the Committee in overseeing the implementation of the Plan shall constitute an integral part of the Plan and shall not be subject to repeal prior to completion of the Plan.

**SECTION 5. LEVY OF SALES SURTAX.** Subject to approval of the electors of the District, the Board hereby levies the Sales Surtax in an amount equal to half of a cent per dollar. The Sales Surtax shall take effect on January 1, 2019, and shall remain in effect for a period of twelve (12) years. If the Sales Surtax shall be approved by referendum, the Board shall comply with all provisions of Section 212.055(6), Florida Statutes.

**SECTION 6. ELECTION ORDERED.** The Board hereby requests the Alachua County Board of County Commissioners to direct the Supervisor of Elections of Alachua County to place on the November 6, 2018, General Election ballot the statement(s) contained in the "Notice of Election" attached hereto as Exhibit B, and to conduct said election pursuant to the provisions of the election laws of the State of Florida.

**SECTION 7. NOTICE OF ELECTION.** Not less than (30) days' notice of said election shall be given by publication in a newspaper of general circulation throughout the District. Such publication shall be made at least twice, once in the

fifth week and once in the third week prior to the week of November 6, 2018, which notice shall be substantially in the form attached hereto as Exhibit B together with such additional information as the Supervisor of Elections of Alachua County shall require. Any reasonable costs associated with the publication of the Notice of Election shall be paid by the Board.

**SECTION 8. PLACES OF VOTING, INSPECTORS AND CLERKS.** The polls will be open at the voting places on the date of such referendum election from 7:00 a.m. until 7:00 p.m. or as otherwise required by law. All qualified electors residing within the District shall be entitled and permitted to vote at such referendum election on the proposition provided herein. The places of voting and the inspectors and clerks of the referendum election shall be those designated by the Supervisor of Elections of Alachua County in accordance with law.

**SECTION 9. OFFICIAL BALLOT.** The ballots to be used in the referendum election shall be in full compliance with the laws of the State of Florida, and shall be in substantially the following form:

**OFFICIAL BALLOT**

School District of Alachua County, Florida  
General Election – November 6, 2018

**Half-Cent Sales Surtax to Improve School Facilities**

Shall the School Board of Alachua County levy a half-cent sales surtax to finance safety and security improvements; repair, renovation and remodeling of Board-owned schools, including modernization of classrooms, science labs and other spaces; technology; elimination of portable classrooms; new construction; land acquisition and improvement; and other school facilities projects; with oversight by an independent citizens' committee? The tax would begin January 1, 2019, and last twelve years.

\_\_\_\_\_ For the Half-Cent Tax

\_\_\_\_\_ Against the Half-Cent Tax

**SECTION 10. ABSENTEE VOTING.** Absentee electors participating in said referendum shall be entitled to cast their ballots in accordance with the provisions of the laws of the State of Florida with respect to absentee voting. The form of ballots to be used in such referendum election for absentee voters shall be the same as used at the polling places for such election.

**SECTION 11. PRINTING OF BALLOTS.** The Supervisor of Elections of Alachua County is authorized and directed to have printed a sufficient number of the aforesaid ballots for use of absentee electors entitled to cast such ballots in such referendum election and shall also have printed sample ballots and deliver them to the inspectors and clerks on or before the date and time for the opening of the polls for such referendum election for the voting places; and, further, is authorized and directed to make appropriate arrangements for the conduct of the election at the polling places specified.

**SECTION 12. ELECTION PROCEDURE.** The Supervisor of Elections shall hold, administer and conduct the referendum election in the manner prescribed by law for holding elections in the County. Returns shall show the number of qualified electors who voted at such referendum election on the proposition and the number of votes cast respectively for and against approval of the proposition. The returns shall be canvassed in accordance with law. Provision will be made for early voting as required by section 101.657, Florida Statutes.

**SECTION 13. REFERENDUM RESULTS.** If a majority of the ballots cast at such election shall be "FOR THE HALF-CENT SURTAX", the levy of such surtax shall be approved and said surtax shall be levied as provided by law.

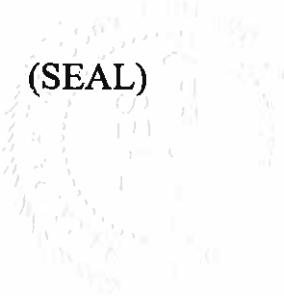
**SECTION 14. SEVERABILITY.** In the event that any word, phrase, clause, sentence or paragraph hereof shall be held invalid by any court of competent jurisdiction, such holding shall not affect any other word, clause, phrase, sentence or paragraph hereof.

**SECTION 15. REPEALING CLAUSE.** All resolutions in conflict or inconsistent herewith are repealed insofar as there is conflict or inconsistency.

SECTION 16. EFFECTIVE DATE. This resolution shall take effect immediately upon its adoption. However, the surtax authorized hereunder shall only be effective upon approval by a majority vote of the qualified electors of Alachua County.

ADOPTED at a Regular Meeting this 1<sup>st</sup> day of May, 2018, with a quorum present and voting.

SCHOOL BOARD OF ALACHUA COUNTY, FLORIDA, ACTING AS THE GOVERNING BODY OF THE SCHOOL DISTRICT OF ALACHUA COUNTY, FLORIDA



(SEAL)

By: Gunnar F. Paulson  
Gunnar F. Paulson, Ed.D.      Date  
Chair

ATTEST:

Karen D. Clarke 5/1/18  
Karen Clarke      Date  
Superintendent/Secretary

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

[Signature]  
Staff Attorney

## **EXHIBIT A**

### **PLAN FOR USE OF SALES SURTAX PROCEEDS**

1. Pursuant to section 212.055(6), Florida Statutes, capital improvements to be funded by proceeds of the sales surtax shall be for:
  - a. safety and security improvements;
  - b. repair, renovation and remodeling of Board-owned schools, including modernization of classrooms, science labs and other spaces;
  - c. technology upgrades;
  - d. elimination of portable classrooms;
  - e. construction of new school facilities, including new facilities at existing schools;
  - f. land acquisition and improvement; and,
  - g. other school facilities projects approved by the School Board.
  
2. The scope of the projects will be based on a detailed assessment of the facilities needs and conditions and will also be based on providing for a safe and appropriate learning environment.
  
3. A citizen advisory committee appointed by the School Board shall monitor and advise the School Board on the expenditure of surtax proceeds.

**EXHIBIT B**

**FORM OF NOTICE OF ELECTION**

**NOTICE OF ELECTION DATE IN  
ALACHUA COUNTY, FLORIDA**

NOTICE IS HEREBY GIVEN THAT AN ELECTION HAS BEEN CALLED BY THE SCHOOL BOARD OF ALACHUA COUNTY, FLORIDA, AND WILL BE HELD FROM 7:00 A.M. UNTIL 7:00 P.M. ON THE DAY OF NOVEMBER 6, 2018, AT WHICH TIME THERE SHALL BE SUBMITTED TO THE DULY QUALIFIED ELECTORS OF ALACHUA COUNTY, FLORIDA THE FOLLOWING QUESTION:

**Half-Cent Sales Surtax to Improve School Facilities**

Shall the School Board of Alachua County levy a half-cent sales surtax to finance safety and security improvements; repair, renovation and remodeling of Board-owned schools, including modernization of classrooms, science labs and other spaces; technology; elimination of portable classrooms; new construction; land acquisition and improvement; and other school facilities projects; with oversight by an independent citizens' committee? The tax would begin January 1, 2019, and last twelve years.

\_\_\_\_\_ For the Half-Cent Tax

\_\_\_\_\_ Against the Half-Cent Tax

A RESOLUTION ADOPTED BY THE SCHOOL BOARD OF ALACHUA COUNTY, FLORIDA ON MAY 1, 2018, PROVIDES FOR THE IMPOSITION OF A HALF-CENT PER DOLLAR SALES SURTAX ON ALL TAXABLE TRANSACTIONS WITHIN ALACHUA COUNTY. THE PROCEEDS OF THE SALES SURTAX SHALL BE EXPENDED BY THE SCHOOL BOARD UNDER SUPERVISION OF AN INDEPENDENT CITIZENS' COMMITTEE, FOR COSTS ASSOCIATED WITH THE CONSTRUCTION AND REPLACEMENT, EXPANSION AND MODERNIZATION OF SCHOOL FACILITIES WHICH HAVE A USEFUL LIFE EXPECTANCY OF FIVE (5) OR MORE YEARS, INCLUDING SAFETY AND SECURITY UPGRADES AND THE ELIMINATION OF PORTABLE CLASSROOMS; FOR ACQUISITION OF EQUIPMENT, INCLUDING SAFETY AND SECURITY EQUIPMENT AND TECHNOLOGY; AND FOR OTHER SCHOOL FACILITY PROJECTS. SUCH SURTAX PROCEEDS AND INTEREST THEREON MAY ALSO BE USED FOR THE PURPOSE OF MAKING LEASE PAYMENTS UNDER LEASES AND/OR PAYMENTS ON BOND INDEBTEDNESS ISSUED TO FINANCE PROJECTS



AUTHORIZED BY THE PLAN. THE PLAN FOR USE OF THE PROCEEDS OF SUCH SURTAX IS SET FORTH IN AN EXHIBIT TO THE RESOLUTION.

IN ACCORDANCE WITH THE CONSTITUTION AND THE ELECTION LAWS OF THE STATE OF FLORIDA, ALL DULY QUALIFIED ELECTORS OF ALACHUA COUNTY, FLORIDA SHALL BE ENTITLED TO VOTE IN THE REFERENDUM TO WHICH THIS NOTICE PERTAINS.

THE SCHOOL BOARD OF ALACHUA COUNTY, FLORIDA SHALL BE AUTHORIZED TO LEVY THE TAX COVERED BY THE QUESTION STATED ABOVE IF THE QUESTION SHALL BE APPROVED BY VOTE OF A MAJORITY OF THE DULY QUALIFIED ELECTORS OF ALACHUA COUNTY, FLORIDA VOTING THEREON.