

A RESOLUTION OF THE SCHOOL BOARD OF DUVAL COUNTY, FLORIDA, DIRECTING A REFERENDUM TO BE HELD ON NOVEMBER 3, 2020, PURSUANT TO SECTION 212.055(6), FLORIDA STATUTES, FOR THE PURPOSE OF SUBMITTING TO THE DULY QUALIFIED ELECTORS OF DUVAL COUNTY, FLORIDA, A QUESTION REGARDING THE LEVY OF A DISCRETIONARY SALES SURTAX IN DUVAL COUNTY OF ONE-HALF CENT FOR SPECIFIED PURPOSES; PROVIDING FOR PROPER NOTICE OF SUCH ELECTION; AUTHORIZING CERTAIN INCIDENTAL ACTIONS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the purpose of this Resolution is to amend and restate the School Board's prior resolution adopted May 7, 2019, to incorporate the requirements set forth in section 212.055(6), Florida Statutes, as amended by House Bill 7097 (2020) effective July 1, 2020;

WHEREAS, the School Board seeks to upgrade and modernize its aging schools and facilities to keep them safe and make them more conducive to learning through renovation, replacement, construction, security, and technology improvements, and provide for charter schools as set forth in section 212.055(6), Florida Statutes, as amended by House Bill 7097 (2020); and

WHEREAS, this Resolution shall set forth a plan consistent with the provisions of section 212.055(6), Florida Statutes, for use of the proceeds of the levy and collection of the surtax for capital outlay projects.

BE IT RESOLVED BY The School Board of Duval County, Florida, acting as the governing body of the school district of Duval 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 the School Board to levy a discretionary sales surtax not to exceed one-half cent on all taxable transactions. Such levy is subject to approval by a majority vote of the electors in Duval County, Florida.

(b) The School Board hereby determines that it is in the best interest of the School District of Duval County, Florida ("the District") and its students to levy the sales surtax authorized by and in accordance with Sections

Certification
I HEREBY CERTIFY THAT THE ATTACHED Board
AGENDA ITEM # 1 WAS APPROVED BY THE
DUVAL COUNTY SCHOOL BOARD AT THEIR MEETING
ON 3/16/2020 WITH 7 BOARD MEMBERS
PRESENT AND CASTING A VOTE OF 7-0.
Lisa Loehnt 3/16/2020
BOARD SECRETARY DATE

212.055(6), and 212.054 Florida Statutes, in an amount equal to one-half cent (the "Sales Surtax").

(c) The School Board finds that it is necessary to upgrade and modernize its aging schools and facilities to keep them safe and make them more conducive to learning through renovation, replacement, construction, security, and technology improvements; to acquire land, construct, reconstruct and improve school facilities, including costs of retrofitting and providing for technology implementation; acquire equipment including safety and security; acquire technology hardware and software; and to service bond indebtedness, if any, all as further described in Exhibit A attached hereto and incorporated herein by this reference (collectively, the "Plan").

(d) The levy of the Sales Surtax is necessary in order for the School Board to be able to fund its facilities and projects within 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 fifteen (15) years, beginning January 1, 2021 through December 31, 2035, 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.

(e) The Plan consists of fixed capital expenditures or fixed capital costs associated with the School Board's construction, reconstruction, or improvement of its 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 Sales Surtax nor any interest acquired thereto shall be used for operational expenses.

(f) Pursuant to the requirements of section 212.055(6), Florida Statutes, as amended by House Bill 7097 (2020), this Resolution further provides that

the revenues collected pursuant to the Sales Surtax must be shared with the District's eligible charter schools based on their proportionate share of the total school district enrollment, and the Plan provides for eligible charter schools' allowable uses of the Sales Surtax in accordance with section 1013.62(4), Florida Statutes (2020). Pursuant to the requirements of section 212.055(6), Florida Statutes, as amended by House Bill 7097 (2020), charter school eligibility will be determined by the criteria set forth in section 1013.62(1), Florida Statutes (2020) as follows.

(a) To be eligible to receive capital outlay funds, a charter school must:

1. a. have been in operation for 2 or more years;
- b. be governed by a governing board established in the state for 2 or more years which operates both charter schools and conversion charter schools within the state;
- c. be an expanded feeder chain of a charter school within the same school district that is currently receiving charter school capital outlay funds;
- d. have been accredited by a regional accrediting association as defined by State Board of Education rule; or
- e. Serve students in facilities that are provided by a business partner for a charter school-in-the-workplace pursuant to section 1002.33(15)(b), Florida Statutes.
2. Have an annual audit that does not reveal any of the financial emergency conditions provided in section 218.503(1), Florida Statutes, for the most recent fiscal year for which such audit results are available.
3. Have satisfactory student achievement based on state accountability standards applicable to the charter school.
4. Have received final approval from its sponsor pursuant to section 1002.33, Florida Statutes, for operation during that fiscal year.

5. Serve students in facilities that are not provided by the charter school's sponsor.

(b) A charter school is not eligible to receive capital outlay funds if it was created by the conversion of a public school and operates in facilities provided by the charter school's sponsor for a nominal fee, or at no charge, or if it is directly or indirectly operated by the school district.

SECTION 3. DESCRIPTION OF PROJECTS AND ADOPTION OF PLAN FOR USE OF SURTAX REVENUES. The School Board hereby adopts the 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 in the findings provided in Section 2 hereof. In accordance with the Plan, at the subsequent option of the School Board, Sales Surtax revenues may be used for the purpose of (a) paying any portion of the costs of a District project, (b) servicing bond indebtedness the proceeds of which are used to finance any portion of the costs of the District project, (c) the making of lease payments pursuant to lease purchase agreements hereafter entered into for the acquisition of any portion of the District project; and (d) providing for charter schools' allowable uses pursuant to the requirements of section 212.055(6), Florida Statutes, as amended by House Bill 7097 (2020).

SECTION 4. PROJECT OVERSIGHT BY AN INDEPENDENT COMMITTEE. The School Board shall establish an independent oversight committee of volunteers (the "Committee") for the purpose of monitoring and providing advice regarding the implementation of the Plan, commencing upon approval of the Sales 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 School Board policy.

SECTION 5. LEVY OF SALES SURTAX. Subject to approval of the electors of Duval County, Florida, the School Board hereby levies the Sales Surtax in an amount equal to one-half cent per dollar. The Sales Surtax shall take effect on January 1, 2021, and shall remain in effect for the period of fifteen (15) years. If the Sales Surtax shall be approved by referendum, the School Board shall comply with all provisions of Section 212.055(6), Florida Statutes.

SECTION 6. ELECTION ORDERED. The School Board hereby requests the City Council of the City of Jacksonville, as the governing body of the county, to direct the Supervisor of Elections of Duval County to hold a county-wide general election November 3, 2020, and place on the 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. 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 Duval County, Florida
General Election – November 3, 2020

School Capital Outlay Sales Surtax to Improve
Safety and the Learning Environment

To upgrade aging schools through repairs and modernization, to keep schools safe and to continue to promote a conducive learning environment, to improve technology, and to replace existing or build new schools, and share with charter schools for their allowable uses, shall the Duval County School Board be authorized to levy a 15-year half-cent sales surtax, with expenditures based upon the Surtax Capital Outlay Plan, and monitored by an independent citizens committee?

_____ For the Half-Cent Tax

_____ Against the Half-Cent Tax


SECTION 8. 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 9. REPEALING CLAUSE. All resolutions in conflict or inconsistent herewith are repealed insofar as there is conflict or inconsistency.

SECTION 10. EFFECTIVE DATE. This resolution shall take effect immediately upon its adoption. However, the Sales Surtax authorized hereunder shall only be effective upon approval by a majority vote of the qualified electors of Duval County.

ADOPTED at a regular meeting this 16th day of March, 2020 with a quorum present and voting.

ATTEST:

By: 

Dr. Diana Greene,
Superintendent of Schools
and Ex-Officio Secretary
to the Board

THE SCHOOL BOARD OF DUVAL
COUNTY, FLORIDA

By: 

Warren A. Jones, Chairman

EXHIBIT A

SURTAX CAPITAL OUTLAY PLAN

1. Pursuant to Section 212.055(6), Florida Statutes, capital improvements for District school facilities to be funded by proceeds of the sales surtax shall be for:

- a. Upgrading and modernizing schools and facilities to keep them safe and make them more conducive to learning through renovation, repair, remodeling, replacement, construction, security, and technology improvements;
- b. Acquiring land, constructing new school facilities (including new facilities at existing schools), demolishing, reconstructing and improving school facilities, including costs of retrofitting and providing for technology implementation;
- c. Acquiring equipment including safety and security;
- d. Acquiring technology hardware and software, including upgrades, implementation, hardware, and software with a useful life expectancy of five (5) or more years;
- e. Reducing portable classrooms as appropriate to improve school facilities;
- f. Designing and engineering costs;
- g. Making lease payments under the lease purchase agreements pursuant to sections 1001.42(11)(b)5. and 1013.15(2), Florida Statutes.
- h. Proceeds of the sales surtax and interest thereon may also be used for the purpose of servicing the District's bond indebtedness to finance the projects authorized above in this section 1.
- i. In determining the scope of the District projects, the School Board will consider facility needs and conditions, and provide for a safe and appropriate learning environment.

2. Pursuant to section 212.055(6), Florida Statutes, as amended by House Bill 7097 (2020), the Sales Surtax revenues shared with eligible charter schools shall be expended by each eligible charter school in a manner consistent with the allowable uses set forth in section 1013.62(4), Florida Statutes (2020) as follows:

- a. Purchase of real property.
- b. Construction of school facilities.
- c. Purchase, lease-purchase, or lease of permanent or relocatable school facilities.

- d. Purchase of vehicles to transport students to and from the charter school.
- e. Renovation, repair, and maintenance of school facilities that the charter school owns or is purchasing through a lease-purchase or long-term lease of 5 years or longer.
- f. Payment of the cost of premiums for property and casualty insurance necessary to insure the school facilities.
- g. Purchase, lease-purchase, or lease of driver's education vehicles; motor vehicles used for the maintenance or operation of plants and equipment; security vehicles; or vehicles used in storing or distributing materials and equipment.
- h. Purchase, lease-purchase, or lease of computer and device hardware and operating system software necessary for gaining access to or enhancing the use of electronic and digital instructional content and resources; and enterprise resource software applications that are classified as capital assets in accordance with definitions of the Governmental Accounting Standards Board, have a useful life of at least 5 years, and are used to support schoolwide administration or state-mandated reporting requirements. Enterprise resource software may be acquired by annual license fees, maintenance fees, or lease agreement.
- i. Payment of the cost of the opening day collection for the library media center of a new school.

Conversion charter schools may use capital outlay funds received through the reduction in the administrative fee provided in s. 1002.33(20) for renovation, repair, and maintenance of school facilities that are owned by the sponsor.

In addition to the foregoing, pursuant to section 212.055(6), Florida Statutes, as amended by House Bill 7097 (2020), all revenues and expenditures shall be accounted for in each charter school's monthly or quarterly financial statement pursuant to section 1002.33(9), Florida Statutes. If a school's charter is not renewed or is terminated and the school is dissolved under the provisions of law under which the school was organized, any unencumbered funds received pursuant to section 212.055(6), Florida Statutes, shall revert to the sponsor.

- 3. A citizen advisory committee shall monitor and advise the School Board on the expenditure of all sales surtax proceeds.

EXHIBIT B

FORM OF NOTICE OF ELECTION

NOTICE OF ELECTION DATE IN
DUVAL COUNTY, FLORIDA

NOTICE IS HEREBY GIVEN THAT AN ELECTION HAS BEEN CALLED BY THE SCHOOL BOARD OF DUVAL COUNTY, FLORIDA, AND WILL BE HELD FROM 7:00 A.M. UNTIL 7:00 P.M. ON THE DAY OF NOVEMBER 3, 2020, AT WHICH TIME THERE SHALL BE SUBMITTED TO THE DULY QUALIFIED ELECTORS OF DUVAL COUNTY, FLORIDA THE FOLLOWING QUESTION:

School Capital Outlay Sales Surtax to Improve
Safety and the Learning Environment

To upgrade aging schools through repairs and modernization, to keep schools safe and to continue to promote a conducive learning environment, to improve technology, and to replace existing or build new schools, and share with charter schools for their allowable uses, shall the Duval County School Board be authorized to levy a 15-year half-cent sales surtax, with expenditures based upon the Surtax Capital Outlay Plan, and monitored by an independent citizens committee?

_____ For the Half-Cent Tax

_____ Against the Half-Cent Tax