

AGENDA

SPECIAL SCHOOL BOARD MEETING

GADSDEN COUNTY SCHOOL BOARD
MAX D. WALKER ADMINISTRATION BUILDING
35 MARTIN LUTHER KING, JR. BLVD.
QUINCY, FLORIDA

October 7, 2025

3:00 P.M.

THIS MEETING IS OPEN TO THE PUBLIC

1. CALL TO ORDER
2. OPENING PRAYER
3. PLEDGE OF ALLEGIANCE
4. SURTAX BALLOT RESOLUTION
 - a. Discretionary One-half Cent Capital Outlay Surtax Ballot Resolution - **SEE PAGE #2**
Fund Source: N/A
Amount: N/A
ACTION REQUESTED: The Superintendent recommends approval.
5. EDUCATIONAL ITEMS BY THE SUPERINTENDENT
6. SCHOOL BOARD REQUESTS AND CONCERNS
7. ADJOURNMENT

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. 4a

DATE OF SCHOOL BOARD MEETING: October 7, 2025

TITLE OF AGENDA ITEM: Discretionary One-half Cent Capital Outlay Surtax Ballot Resolution

DIVISION: Finance Department/Support Services

_____ This is a CONTINUATION of a current project, grant, etc.

PURPOSE AND SUMMARY OF ITEM:

This is a recommendation for School Board approval of a discretionary one-half cent capital outlay surtax for the expressed purposes of a) upgrading and modernizing schools and facilities to keep them safe and make them more conducive to learning through renovation, repair, and remodeling; b) reducing portable classrooms as appropriate to improve school facilities; and c) enhancing athletic fields, including but not limited to addressing handicap accessibility and safety.

It is anticipated that a one-half cent surtax in Gadsden County, Florida will generate approximately \$2,358,751.00 dollars annually for the period of the surtax. The estimated financial impact will be an increase in revenue for facilities improvements and modernization. These funds will be appropriated within the district's budget for the fiscal year in which the election occurs.

FUND SOURCE: NA

AMOUNT: NA

PREPARED BY: Marleni Bruner/Dr. Sylvia R. Jackson

POSITION: Finance Director/Assistant Superintendent, Support Services

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

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_____ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered _____

CHAIRPERSON'S SIGNATURE: page(s) numbered _____

REVIEWED BY: _____

EXHIBIT A

SURTAX CAPITAL OUTLAY PLAN

1. Pursuant to Section 212.055(6), Florida Statutes, capital improvements for schools and district facilities to be funded by proceeds of the sales surtax shall be for:
 - a. Upgrading and modernizing schools and district facilities to keep them safe and make them more conducive to learning through renovation, repair, remodeling, and technology upgrades.
 - b. Reducing portable classrooms as appropriate to improve school facilities.
 - c. Enhance athletic fields, including but not limited to addressing handicap accessibility and safety.
2. Proceeds of the sales surtax and interest thereon may also be used for the purpose of servicing bond indebtedness to finance the projects authorized above in section 1.
3. In determining the scope of the projects, the School Board will consider facility needs and conditions and provide for a safe and appropriate learning environment.
4. A District Facilities Committee consisting of not less than two (2) independent citizens shall monitor and advise the School Board on the expenditure of sales surtax proceeds.
5. Currently, the School Board must comply with State Requirements for Educational Facilities (SREF). All construction pursuant to this Plan must meet SREF standards. If the State of Florida amends or modifies school construction requirements for the School Board, then all construction pursuant to this Plan must comply with the revised requirements.

EXHIBIT B

FORM OF NOTICE OF ELECTION

NOTICE OF ELECTION DATE IN
GADSDEN COUNTY, FLORIDA

NOTICE IS HEREBY GIVEN THAT AN ELECTION HAS BEEN CALLED BY THE SCHOOL BOARD OF GADSDEN COUNTY, FLORIDA, AND WILL BE HELD FROM 7:00 A.M. UNTIL 7:00 P.M. ON THE DAY OF NOVEMBER 3, 2026, AT WHICH TIME THERE SHALL BE SUBMITTED TO THE DULY QUALIFIED ELECTORS OF GADSDEN COUNTY, FLORIDA THE FOLLOWING QUESTION:

School Capital Outlay Sales Surtax to Improve
Safety and Learning Environments

To upgrade aging schools and district facilities through repairs and modernization and to keep schools safe and conducive to learning, shall the Gadsden 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 a District Facilities Committee consisting of not less than two (2) independent citizens?

_____ For the Half-Cent Tax

_____ Against the Half-Cent Tax

A RESOLUTION OF THE SCHOOL BOARD OF GADSDEN COUNTY, FLORIDA, DIRECTING A REFERENDUM TO BE HELD ON NOVEMBER 3, 2026, PURSUANT TO SECTION 212.055(6), FLORIDA STATUTES, FOR THE PURPOSE OF SUBMITTING TO THE DULY QUALIFIED ELECTORS OF GADSDEN COUNTY, FLORIDA, A QUESTION REGARDING THE LEVY OF A DISCRETIONARY SALES SURTAX IN GADSDEN 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 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

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 Gadsden County, Florida, acting as the governing body of the school district of Gadsden 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 Gadsden County, Florida.
- (b) The School Board hereby determines that it is in the best interest of the School District of Gadsden 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 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 the 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, 2027, through December 31, 2042, unless repealed or reduced prior to that time by resolution of the School Board, which repeal or reduction may be effectuated with 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 construction, reconstruction, or improvement of school facilities and campuses, which have 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 with the District. The Plan also includes the making of lease payment 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) Revenues collected will be shared with eligible charter schools based on their proportionate share of the total district enrollment.

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 maybe used for the purpose of (a) paying any portion of the costs of a project, (b) servicing bond indebtedness the proceeds of which are used to finance any portion of the costs of the project, and (c) the making of lease payments pursuant to lease purchase agreements hereafter entered into for the acquisition of any portion of the project.

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 Gadsden 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, 2027, 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 County Commissioners of Gadsden County, as the governing body of the county, to direct the Supervisor of Elections of Gadsden County to place on the November 3 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 general 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 Gadsden County, Florida
General Election – November 3, 2026

School Capital Outlay Sales Surtax to Improve
Safety and Learning Environments

To upgrade aging schools and district facilities through repairs and modernization and to keep schools safe and conducive to learning, shall the Gadsden County School Board be authorized to levy a 15-year half-cent sales surtax, with expenditures based upon the Surtax Capital Outlay Plan, shared with the charter schools, and monitored by a District Facilities Committee consisting of not less than two (2) independent citizens?

_____ For the Half-Cent Tax

_____ Against the Half-Cent Tax

SECTION 8. PROVISIONAL AUTHORIZATION FOR MAIL BALLOT ELECTION. As provided in Section 101.6102, Florida Statutes, and as an alternative to the procedures described in this Resolution, the School Board authorizes the use of mail ballots for the general election in accordance with the procedures set forth in Section 101.6103, Florida Statutes.

SECTION 9. 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 10. REPEALING CLAUSE. All resolutions in conflict or inconsistent herewith are repealed insofar as there is conflict or inconsistency.

SECTION 11. 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 Gadsden County.

ADOPTED at a regular meeting this 7th day of October 2025 with a quorum present and voting.

ATTEST:

THE SCHOOL BOARD OF GADSDEN
COUNTY, FLORIDA

By: _____
Elijah Key, Jr.
Superintendent of Schools
Ex-Officio Secretary to the Board

By: _____
Leroy McMillan, Chairman