

Ms. Perla Tabares Hantman, Vice Chair

**SUBJECT: DIRECT THE SUPERINTENDENT AND THE BOARD ATTORNEY'S OFFICE TO EXPLORE THE FEASIBILITY, LEGALITY AND PROCESS OF INCREASING OPERATING REVENUES WITHIN THE PROPOSED MILLAGE RATES AS TENTATIVELY APPROVED BY THE SCHOOL BOARD ON JULY 30, 2008 AND EXPEDITE AS APPROPRIATE THE PLACEMENT OF TAX NEUTRAL LANGUAGE ON THE NOVEMBER 4, 2008 GENERAL ELECTION BALLOT**

**COMMITTEE: INNOVATION, EFFICIENCY AND GOVERNMENTAL RELATIONS**

**LINK TO DISTRICT STRATEGIC GOAL: IMPROVE FINANCIAL SERVICES**

Over the past several years, educational funding in the State of Florida has steadily declined. In the Miami-Dade County school district educational funding has declined even more. The elimination of the District Cost Differential (DCD) has cost the district tens of millions of dollars over the past few years. At the same time, Miami-Dade County Public Schools has experienced declining student enrollment in other than Charter Schools for the last several years, which also has negatively impacted district revenues.

Prior to an increased decline in student enrollment, our school district succeeded in adding new classroom spaces of approximately 20,000 student stations per year for several years to address regional overcrowding as well as comply with constitutional class size requirements. As a result, the district is able to do with less funding for facility construction in the near future. Conversely, the school district is in need of more revenue to fund operations primarily for teacher and other employee salaries.

Like most other school districts in Florida, the Miami-Dade County school district is already collecting the maximum amount of operating funds from property taxes permitted by the legislature without voter approval.

Therefore this agenda item proposes that the School Board direct the Superintendent and the School Board Attorney's Office to explore the feasibility, legality and process of increasing operating revenues within the proposed millage rates as tentatively approved by the School Board on July 30, 2008. Subsequently, the School Board may consider adopting a resolution requesting that the Miami-Dade County Commission place a referendum on the next county wide ballot.

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If feasible and appropriate, the Superintendent and the Board Attorney should take all necessary steps to insure the placement of tax neutral referendum language, as approved by Board resolution, on the November 4, 2008 general election ballot.

The referendum shall be to authorize a county wide assessment of an amount of millage of 0.25 mills, for a term of not more than 4 years, for the purpose of providing additional operating funds to be used for teacher salaries and salaries for other vital employees. The School Board would agree to reduce the 1.75 mills as needed (formerly 2 mills) capital assessment currently authorized, by not less than the millage it assesses for this item for each year that there is an additional operating fund assessment. Therefore the total millage for public schools would not exceed the total that would have been assessed without this additional operating fund assessment.

**ACTION PROPOSED BY VICE CHAIR  
PERLA TABARES HANTMAN:**

1. That The School Board of Miami-Dade County, Florida direct the Superintendent and the School Board Attorney's office to explore and verify the feasibility, legality and process of increasing operating revenues within the proposed millage rates as tentatively approved by the Board on July 30, 2008.
2. If it is determined to be feasible and appropriate, the Superintendent and Board Attorney should expedite all necessary procedures (including placement of the attached Resolution on the Miami-Dade County Board of County Commissioners' Agenda for its meeting of September 2, 2008) to ensure the placement of the proposal's tax neutral language on the November 4, 2008 general election ballot, and make any necessary changes to the ballot language to ensure legal compliance.

RESOLUTION 08-81

**A RESOLUTION OF THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, CALLING FOR A REFERENDUM TO BE HELD ON NOVEMBER 4, 2008 FOR THE PURPOSE OF SUBMITTING TO THE DULY QUALIFIED ELECTORS OF MIAMI-DADE COUNTY, FLORIDA A QUESTION REGARDING A LEVY OF AD VALOREM TAXES FOR OPERATING EXPENSES TO FUND TEACHER AND OTHER ESSENTIAL EMPLOYEE SALARIES AND BENEFITS ACCOMPANIED BY AN EQUAL REDUCTION IN OTHER ESSENTIAL LEGALLY IMPOSED AD VALOREM PROPERTY TAXES; AUTHORIZING CERTAIN INCIDENTAL ACTIONS; AND PROVIDING AN EFFECTIVE DATE**

WHEREAS, the School District of Miami-Dade County, Florida (the "District") has experienced a severe shortfall in the funding provided by the Florida Legislature for the District's normal operating expenses during the 2007-2008 fiscal year; and

WHEREAS, under the State of Florida budget approved for the 2008-2009 school year, the District will experience an even more significant decrease in State funding for operating expenses; and

WHEREAS, The School Board of Miami-Dade County, Florida (the "School Board") anticipates further decreases in State funding for operating expenses; and

WHEREAS, the State's funding formula does not permit the use of capital funds for operating expenses except as provided by Section 1011.71(8) and Section 1011.73, Florida Statutes (2008) and for limited purposes pursuant to Section 1011.71(4), Florida Statutes (2008); and

WHEREAS, Section 1011.71(8) and Section 1011.73, Florida Statutes (2008), authorize the imposition by school boards of a levy of ad valorem taxes for up to four (4) years for operating expenses, subject to approval by the electors of the county voting in a referendum;

NOW, THEREFORE, BE IT RESOLVED BY THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA:

Section 1. Levy of Ad Valorem Taxes for Operating Expenses. Pursuant to the provisions of Section 1011.71(8), Florida Statutes (2008), there is hereby levied and imposed .25 mills of ad valorem taxes for operating expenses to fund teacher and other employee salaries and benefits.

Section 2. Term of Levy. The .25 mill levy of ad valorem taxes for operating expenses shall commence July 1, 2009 and shall remain in full force and effect for up to four-years commencing July 1, 2009, unless repealed or reduced prior to that time by resolution of the School Board, which repeal or reduction may be effectuated without referendum.

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Section 3. Reduction of Lawful School Property Tax. Upon approval of the .25 mill ad valorem tax for operating expenses the School Board shall reduce other lawfully imposed school property taxes by .25 mill so that the effect of the .25 mill levy of ad valorem taxes for operating expenses will be tax-neutral.

Section 4. Referendum. The School Board hereby requests a referendum to be held throughout Miami-Dade County, Florida, on the second Tuesday after the first Monday in November, which is November 4, 2008, for the purpose of submitting to the duly qualified electors of Miami-Dade County the question or questions set forth herein. The School Board hereby requests the Miami-Dade County Board of County Commissioners (i) to approve the date for the referendum and (ii) to direct the Miami-Dade County Supervisor of Elections to place on the ballot the statement contained in the "Notice of Election" set forth in section 6, below, and to conduct said election pursuant to the provisions of the election laws of the State of Florida

Section 5. Notice of Election. Notice of said election shall be given by publication both in English and Spanish 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 4, 2008, which notice shall be substantially in the following form together with such additional information as the Supervisor of Elections of Miami-Dade County, Florida shall require:

NOTICE OF ELECTION

TUESDAY, NOVEMBER 4, 2008

IN

MIAMI-DADE COUNTY, FLORIDA

NOTICE IS HEREBY GIVEN THAT AN ELECTION HAS BEEN CALLED BY THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA FROM 7:00 A.M. UNTIL 7:00 P.M. ON TUESDAY, THE 4<sup>th</sup> DAY OF NOVEMBER, 2008, AT WHICH TIME THERE SHALL BE SUBMITTED TO THE DULY QUALIFIED ELECTORS OF MIAMI-DADE COUNTY, FLORIDA THE FOLLOWING QUESTION:

**APPROVE .25 MILL PROPERTY TAX LEVY FOR  
EMPLOYEE COMPENSATION EXPENSES OF  
MIAMI-DADE COUNTY PUBLIC SCHOOLS**

SHALL THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, LEVY AN AD VALOREM MILLAGE INCREASE OF 0.25 MILLS PER YEAR, WHILE DECREASING OTHER LAWFUL MILLAGE ASSESSMENTS, FOR A TAX NEUTRAL TOTAL NET LEVY, FOR FISCAL YEARS BEGINNING JULY 1, 2009, AND ENDING JUNE 30, 2013, FOR TEACHERS' AND OTHER ESSENTIAL EMPLOYEES' SALARIES AND BENEFITS AS NECESSARY TO ENHANCE THE QUALITY OF MIAMI-DADE COUNTY'S PUBLIC SCHOOL SYSTEM?

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\_\_\_\_\_ YES

\_\_\_\_\_ NO

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

IF THE QUESTION SHALL BE APPROVED BY VOTE OF A MAJORITY OF THE DULY QUALIFIED ELECTORS OF MIAMI-DADE COUNTY, FLORIDA VOTING THEREON, THE SCHOOL BOARD SHALL LEVY 0.25 MILLS FOR EMPLOYEE COMPENSATION EXPENSES AND SHALL REDUCE OTHER LAWFULLY IMPOSED SCHOOL DISTRICT MILLAGE BY AN EQUAL AMOUNT. "TAX NEUTRAL" AS USED IN THE BALLOT QUESTION MEANS THAT AD VALOREM TAXES WILL NOT INCREASE OR DECREASE.

Section 6. Official Ballot. The official ballot to be used in the election to be held on November 4, 2008, shall be in English and Spanish and shall be in full compliance with the laws of the State of Florida and shall be substantially in the following form:

OFFICIAL BALLOT

**APPROVE .25 MILL PROPERTY TAX LEVY FOR EMPLOYEE COMPENSATION EXPENSES OF MIAMI-DADE COUNTY PUBLIC SCHOOLS**

SHALL THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, LEVY AN AD VALOREM MILLAGE INCREASE OF 0.25 MILLS PER YEAR, WHILE DECREASING OTHER LAWFUL MILLAGE ASSESSMENTS, FOR A TAX NEUTRAL TOTAL NET LEVY, FOR FISCAL YEARS BEGINNING JULY 1, 2009, AND ENDING JUNE 30, 2013, FOR TEACHERS' AND OTHER ESSENTIAL EMPLOYEES' SALARIES AND BENEFITS AS NECESSARY TO ENHANCE THE QUALITY OF MIAMI-DADE COUNTY'S PUBLIC SCHOOL SYSTEM?

\_\_\_\_\_ YES

\_\_\_\_\_ NO

If the question shall be approved by vote of a majority of the duly qualified electors of Miami-Dade County, Florida voting thereon, the school board shall levy 0.25 mills for employee compensation expenses and shall reduce other lawfully imposed School District millage by an equal amount. "Tax neutral" as used in the ballot question means that ad valorem taxes will not increase or decrease.

Section 7. Statutory References. All statutory references herein shall be to said statutes as they exist on the date of adoption of this Resolution and as they may be from time to

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time amended or renumbered, except to the extent contractual commitments would preclude application of a subsequent statutory revision or repeal.

Section 8. Severability. It is declared to be the intent of the School Board that, if any section, subsection, sentence, clause, phrase, or portion of this Resolution is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions hereof.

Section 9. Conflict. Any resolution or part thereof in conflict with this Resolution or any part hereof is hereby repealed to the extent of the conflict.

Section 10. Effective Date. Sections 1 through 3 of this Resolution shall be effective upon approval by a majority of votes cast by qualified electors in the referendum provided for herein and the remaining sections of this Resolution shall be effective immediately upon its adoption.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2008.

By: \_\_\_\_\_

Chair, The School Board of  
Miami-Dade County, Florida

[SEAL]

ATTEST: \_\_\_\_\_

Secretary, The School Board of  
Miami-Dade County, Florida

Approved as to form and legality.

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School Board Attorney

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