

**DURING ITS REVIEW,  
DISTRICT ASSESSORS  
DETERMINED THAT:**

**101 buildings  
(51%) are in good condition**

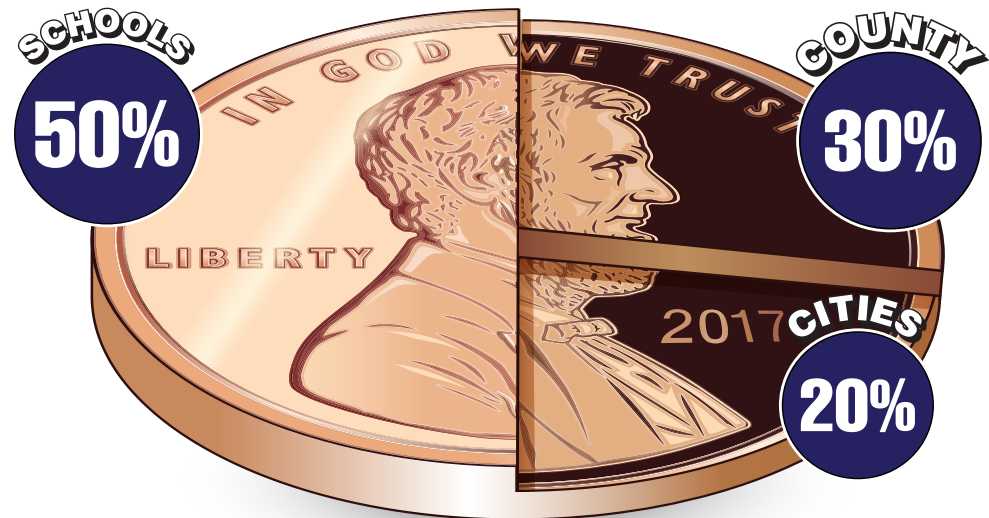
**9 buildings  
(5%) are in unsatisfactory condition**

**55 buildings  
(28%) are in fair condition**

**31 buildings  
(16%) are in poor condition**

# WHY

## a sales tax?



**MORE OF  
EVERYTHING YOU  
WANT FOR  
YOUR CHILD**



**PALM BEACH COUNTY SCHOOLS**  
*Your **BEST** Choice!*

# HERE'S WHY: a sales tax?

Why does the District need a sales tax?

The District estimates it needs more than \$1.4 billion in projects related to deferred building maintenance, IT improvements, security upgrades and replacing school bus and “support” vehicles. Of that, more than \$1.1 billion is earmarked to correct years of deferred maintenance on schools and provide security improvements.

Approximately \$133.8 million will be used for much-needed classroom technology upgrades, and nearly \$103 million will be allocated for new school buses, maintenance and police vehicles.

Can't the District pay for these improvements on its own?

The District has two budgets – an operating budget for employee salaries, supplies and other operational needs, and a capital budget that pays for building construction, repairs and maintenance, as well as major purchases such as technology and vehicles such as school buses.

The District's current capital budget is not sufficient to cover these projects. Due to budget cuts enacted by the Legislature in 2008, capital budgets for all school districts have been drastically reduced. Capital revenues for the School District of Palm Beach County have been reduced by \$865 million since 2008.

How much of the sales tax will go to the District?

If voters approved the increase, the District will receive 50% of the sales tax revenue. The County Government will receive 30% of the revenue and the Cities will share 20% of the revenue.

How long will the District receive this money, if voters approve it?

Up to ten years, the one cent sales tax must be discontinued by December 31, 2026. Should total proceeds collected equal or exceed \$2.7 billion on or before September 1 of any year, the sales tax will be terminated at the same time.

Who will ensure the money is spent properly?

An independent committee will review all School District of Palm Beach County projects and budgets to protect taxpayers' investment. A similar oversight committee was established in 2004, during a previous sales tax collected by the District for school construction.

That committee, which included 9 members representing key sectors of Palm Beach County, ensured projects were delivered on time and within budget.

What does the District do with the Lottery money it receives?

Lottery funds make up a very small portion of the School District's budget, enough to operate schools for just two days. More than half of the Florida Lottery educator funding goes to higher education (colleges & universities) and Bright Futures college scholarships. The lottery did not provide a windfall to Florida school districts as funding per student is 41st in the nation.

Which projects will receive sales the tax money?

All District schools will benefit from repairs and technology upgrades. A complete list of major projects can be found at [onecountyonepenny.org](http://onecountyonepenny.org)

Even schools that are considered in “good” or “fair” condition require such things as new heating, ventilation and air conditioning (HVAC) systems, roofs, lighting and technology improvements.



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