



**POLICY 6.21 (REPEAL)**

**4-D** I recommend the Board repeal Policy 6.21, entitled "Football Stadium Tax."

[Contact: Joseph Moore, PX 48510, and Martin Arroyo, PX 48096].

**CONSENT ITEM**

**REPEAL Adoption**

- Recent reports from the Internal Auditor and Accounting led to a recommendation that this Policy, adopted in 1983, should be repealed. The Superintendent and Chief Operating Officer signed off on the repeal proposal in April, 2005. At the first reading on May 11, 2005, the School Board approved the repeal proposal to move forward toward adoption.
- The Internal Audit Department presented its Audit Report on the Football Stadium Tax, School Board Policy 6.21, to the Audit Committee at the December 3, 2004 meeting. The Director of Accounting subsequently researched the issues and recommended repealing the Policy.
- The general operating fund is the main source of funding for the maintenance of the football stadiums. The financial impact of the Football Stadium Tax on the financing of the maintenance costs of the stadiums and other sports facilities is very minimal. The schools' sports programs would benefit significantly if the amounts currently mandated to be deposited in the stadium tax account were to be used directly for enhancement of the sports programs.
- It is recommended that the School Board repeal this Policy and authorize the Superintendent to promulgate a Bulletin describing how funds that were previously being collected for stadium/field maintenance can be used for direct enhancement of the sports programs instead.

**POLICY 6.21 (REPEAL)**

**FOOTBALL STADIUM TAX**

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5 1. ~~The Superintendent shall designate a percentage of all admissions sold to events~~  
6 ~~held on the senior high or full secondary school football fields of Palm Beach~~  
7 ~~County Schools which will be charged and placed in a "Stadium Tax" account in the~~  
8 ~~internal accounts of the school.~~

9  
10 a. ~~This tax will not apply to the proceeds from concessions and printed~~  
11 ~~programs. The tax will apply to all schools using a senior high school or a full~~  
12 ~~secondary school football field. Season tickets sold will include the applicable~~  
13 ~~tax for the number of events which require the stadium tax. This tax is to be~~  
14 ~~made known to the public by signs which state the amount of the stadium~~  
15 ~~tax. Such signs shall be displayed prominently at each ticket booth.~~

16  
17 b. ~~Expenditures from the stadium tax account shall be made only after approval~~  
18 ~~by the area superintendent of an application submitted on the prescribed~~  
19 ~~form. If approved the work order will either be implemented by the plant~~  
20 ~~planning department or plant planning will approve the procedures suggested~~  
21 ~~by the school. This fund will be utilized for general upkeep of the football~~  
22 ~~field.~~

23  
24 Authority: ~~120.53, 230.22(2), FS~~

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26 Implemented: ~~120.53, 230.22(2), FS~~

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28 History: ~~1336; Revised: 4/6/83~~

Legal Signoff:

The Legal Department has reviewed the proposed repeal of Policy 6.21 and finds it legally sufficient for development by the Board.

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Attorney

\_\_\_\_\_  
Date