Agenda

February 28, 2025
School Board of Manatee County
Workshop - 10:00 AM
Walter Miller School Support Center
Board Room

Times Indicated are Approximate

1. CALL TO ORDER

2. WORKSHOP - Topic 1 Board Training

1. School Board Member Training - Governance - Facilitated by Florida School Board Association (FSBA)

3. PUBLIC COMMENTS Approx. 2:15pm

Public comment is not an open forum to discuss matters unrelated to education, to support or oppose candidates for public office, or to engage in commercial speech attempting to sell a service or product to the School Board or public. Also, public comment is not a forum to attack individual school system employees or Board Members. Any such complaints should be submitted in writing to the Superintendent for appropriate handling. Finally, this is not a forum for addressing issues involving individual students. Because of privacy concerns, such issues should be submitted in writing to the Superintendent for appropriate handling. Each speaker is allowed three minutes to address the Board. Speakers must stand at the podium and not approach the dais.

This is a business meeting of the School Board and the public expects that we conduct it in an orderly, efficient, effective and dignified manner. We request that speakers keep this in mind when making your comments. We also request that the audience keep that in mind and not demonstrate approval or disapproval of what a speaker has said by clapping or booing. The Board appreciates the public's input and will listen attentively, consider each comment, and usually will not respond, enter into debate, or answer questions during comments on agenda items or during the public comments section.

PUBLIC INPUT INSTRUCTIONS:
1. Before you begin speaking, please provide any handouts to the Agency Clerk.
2. Please identify yourself only by your full name for the record.
3. You have no more than three minutes to speak. Please stop speaking when the bell rings.
4. Florida Law requires all citizens to conduct themselves in an orderly fashion at public meetings.
5. **WARNING:** Any individual who interferes with the expeditious or orderly process of a School Board meeting, will be subject to removal from the meeting pursuant to Section 1001.372(3) Florida Statutes at the discretion of the Chair. Orderly fashion is deemed as, at a minimum (1) no profanity (2) no vulgar language (3) no discourteous, disrespectful, or disparaging conduct.

4. WORKSHOP Topic 2 Approx. 2:30pm

1. Citizen Financial Oversight Committee (CFOC) Annual Report Board Review

5. ADJOURNMENT

AGENDA ITEM NO. 2.1

School Board of Manatee County
February 28, 2025 - Workshop

Title
School Board Member Training - Governance - Facilitated by Florida School Board Association (FSBA)

Executive Summary
Ms. Carol Cook, from the Florida School Board Association (FSBA) will present a training to School Board Members and the Superintendent regarding governance and communication practices.

Contact
Submitting Department: School Board

AGENDA ITEM NO. 4.1

School Board of Manatee County
February 28, 2025 - Workshop

Title
Citizen Financial Oversight Committee (CFOC) Annual Report Board Review

Executive Summary
This item will take place at approximately 2:15 PM. Susan Harrigan, Chairman of the Citizen Financial Oversight Committee (CFOC), will present the completed draft annual report for FY Ending 6/30/2024.

Contact
Submitting Department: Citizens Financial Oversight Committee

Attachments:
Final Draft CFOC 2023-2024

February 10, 2025

Manatee County School Board
215 Manatee Avenue West Bradenton, FL 34205

Dear Members of the School Board,

The Citizens' Financial Oversight Committee ("CFOC") has completed its review of the data selection from the revenue, expenses and operating reserves of the one mill increase in the school ad valorem millage pursuant to "Resolution 2017-11" (the "Resolution") for the fiscal year ending June 30, 2024.

Our review included reviewing expense transaction data tables of the Manatee County School District (the "District") and compiling district prepared data and exhibits to be included in this report. We did not perform any analytical procedures to verify the conclusions presented herein. Also, we relied upon representations of the District, and the internal audit procedures of restricted funds of the District to compile this report.

Except as otherwise set forth herein, it is our finding that tracking and accounting of Resolution Revenue and Resolution Expenditures were in material compliance with the operating budget established by the District and approved by the Board for the twelve months ending June 30, 2024.

The CFOC has received the available STEAM data totaling $7,527,288, roughly 10.65% of the millage funds collected. This data was used to identify relevant outcomes related to the use of the Resolution Revenue (as hereinafter defined) consistent with the stated goals of the Resolution. As illustrated within this report, the district has shown improvement in a majority of the metrics related to goals set forth in the initiative. This improvement can be attributed to many factors including implementation of the referendum. That said, certain data and analysis being measured are presented in this report. All charts and graphs presented were prepared and supplied by the school district. Updated information concerning Schedule A and explanation of the set aside and roll forward was provided on February 4, 2025.

It is the CFOC's opinion that all conclusions in this report are based on materially correct data.

It is an honor to serve the taxpayers of Manatee County and the committee appreciates the opportunity to serve in this capacity and make a difference in the lives of our children, the future leaders of our community.

Susan Harrigan, Chair
Citizens' Financial Oversight Committee

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Creation of the Citizens' Financial Oversight Committee

The Citizens' Financial Oversight Committee ("CFOC") was created through the Manatee County School District School Board's approval and adoption of Resolution 2017-11 on November 14, 2017, and the subsequent vote in favor of the one mill increase in the operating ad valorem millage by the constituents of Manatee County in the Special Election held on March 20, 2018.

More specifically: (a) the ballot summary question language approved in Resolution 2017-11 stated the funds generated by the one mill increase to the operating ad valorem millage would be "overseen by an independent citizens' committee"; and (b) paragraph 4 of Resolution 2017-11 provided as follows: "Provided the millage increase for Manatee County Schools is approved, a financial oversight committee appointed by the School Board shall issue an annual report to insure proper fiscal stewardship of the funds. In addition, the committee shall identify relevant outcomes and report results to the community.

The School Board appointed the initial members of the committee in 2018 who serve subject to the committee charter approved by the CFOC and the School Board. Over the past two years, the Board has appointed subsequent members as terms have expired. As of June 30th, 2024, no member term is expiring. The current committee consists of the following members:

Eric Di Silvestro	term ending June 2027
Susan Harrigan, Chairman	term ending June 2026
Holly Johnson, Vice Chairman	term ending June 2026
Pat Barber, MEA President	no expiration
Deanna Howell, AFSCME President	no expiration

Mission of the CFOC

The Mission of the CFOC is to: (i) provide oversight to ensure proper fiscal stewardship of operating funds provided by the one mill increase in the operating ad valorem millage; (ii) identify and measure relevant outcomes from the deployment of the funds from the one mill increase; and (iii) report results to the School Board and the community. Oversight is defined as regulatory supervision with watchful and responsible care. The CFOC committee is charged to verify, comment, and report compliance with the School Board's pledge of the use of the funds from the Ad Valorem Millage Election. We are committed to carrying out this mission for the taxpayers and constituents of Manatee County.

Operation and Organization of the CFOC

The committee meets every other month as a single body to review information provided by the District pertinent to its mission.

Financial Review and Analysis

We have completed our review of the Revenue, Expenditures and operating reserves of the Resolution Revenue. Our review included accessing audited financial records of the District, compiling and summarizing detailed records into the data included in this report. Also, we relied upon representations from the District, and the internal audit procedures of restricted funds of the District in reaching our conclusions.

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Defining Terms

- Resolution Revenue: Revenue generated from the one mill increase in the school ad valorem millage pursuant to Resolution 2017-11.
- Core Revenue: All other general fund revenue
- Resolution Expenditures: Expenditures restricted from the Revenue source of the one mill increase in the school ad valorem pursuant to Resolution 2017-11
- Core Expenditures: All other general fund expenditures

Conclusions

Our review concludes that the financial records of the District represent, in all material respects, proper recording and tracking of the Resolution Revenue, Resolution Expenditures and operating reserves related to the Resolution Revenue as presented in the following schedules (appendices to this report):

- Resolution Budget vs. Actual Expenditures/Fund Balance by Project for the Year Ended June 30th, 2024 (Schedule A)
- Recap of Comparative Income and Expense Data and Analysis of Increase/Decrease for the Initial Year of Resolution Amounts (Schedule B)

Rationale for the Ad-Valorem Millage Referendum

The School Board of Manatee County recognized in 2017 that they were not able to fund the continued improvement of education within the Manatee County public schools using solely the funds provided through traditional means such as the state funding formula and the required local option. These funding sources alone did not provide the financial resources to create the excellence in education that its public students deserve.

The Board was aware that voters in neighboring school districts have been asked to approve additional millage and in facet approve additional millage for school operations and have seen improving student results. These neighboring districts have used the additional revenue generated by the increased millage to maintain and expand academic programs including remediation, Science, Technology, Engineering and Mathematics (STEM) programs. Funds were used to hire additional instructional personnel including teachers, support staff and certified school counselors and fund costs associated with a longer school day.

State regulations and unfunded mandates on local school districts make it difficult for the school board to simultaneously set a property tax rate sufficient to pay teachers at market rate and to fund other programs. The Board concluded that without additional operating revenue generated by the increased millage approved by Manatee County voters, the district would be faced with a budget that could not fund numerous academic programs and staffing positions. To support the students and employees of the Manatee County school district, the School Board found that it was in their best interest to ask qualified electors to approve additional millage for school operations as described above.

Since its original approval, the millage was expanded to include the arts. With the recent renewal in November 2024, athletics and school safety will be included in the budget.

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Analysis

Schedule A presents a comparison of budgeted Resolution Expenditures to actual Resolution Expenditures for the fiscal year ending June 30, 2024. Resolution Revenue budgeted but not spent in a given Project accounting category in the fiscal year ended June 30, 2024 was carried forward to the 2024-2025 budget as adjustments restricted to the Project accounting category the funds were originally budgeted for. Similarly, Resolution Expenditures more than the budgeted amounts were carried forward to the following fiscal year as adjustments. The actual amount set aside for the fund balance in 2023-2024 was $1,758,773. This amount is calculated on the anticipated funds received and adjusted throughout the year to reflect 3% of the actual monies received. The table below represents a snapshot of the 2023-2024 school year only and does not include the roll forward amounts in each budgeted expenditure line item below. This set aside amount was added to the 2024-2025 budget to be spent during the 2024-2025 fiscal year as this is the final year of the currently approved referendum.

Schedule A

Referendum Expenditures - Budget vs Actual by Project for Year Ending June 30th, 2024

	Goal	2022-23 Actual	%	2023-24 Budget	%	2023-24 Actual	% Expensed
STEAM	10.60%	$ 6,604,741	12.16%	$ 7,490,740	10.60%	$ 7,527,288	11.07%
Instructional Staff	51.00%	$ 28,263,312	52.02%	$ 36,043,438	51.00%	$ 35,215,070	51.80%
AFSCME	6.00%	$ 2,179,003	4.01%	$ 4,240,404	6.00%	$ 3,322,091	4.89%
SAMP / School Administrators	5.70%	$ 3,161,798	5.82%	$ 4,028,384	5.70%	$ 3,893,617	5.73%
Paraprofessionals	5.00%	$ 2,703,565	4.98%	$ 3,533,670	5.00%	$ 3,360,152	4.94%
Charter Schools	18.40%	$ 9,763,086	17.97%	$ 13,004,548	18.40%	$ 12,943,939	19.04%
Non-Bargaining	3.30%	$ 1,652,965	3.04%	$ 2,332,222	3.30%	$ 1,724,559	2.54%
3% set aside for Fund Balance	3.00%	$	0.00%	$ (1,758,773)	0.00%	$ -	0.00%
Total	100.00%	$ 54,328,471	100.00%	$ 70,673,408	100.00%	$ 67,986,717	100.00%

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Schedule B presents comparative revenue and expense information and corresponding year over year change analysis. This chart illustrates the gap in the core funding filled by the resolution.

Schedule B

Recap of 2023 vs 2024 Core and Resolution Revenue and Expenditures

Core vs Resolution Analysis	Sum of 2023 Actuals	Sum of 2024 Actuals	Difference Year to Year 2023 vs 2024	Percentage Difference
Revenues				
Core	$ 485,145,329	$ 514,730,065	$ 29,584,736	6.10%
Resolution	$ 58,625,760	$ 70,673,408	$ 12,047,648	20.55%
Total Revenues	$ 543,771,088	$ 585,403,473	$ 69,427,663	7.66%
Expenditures				
Core	$ 452,464,519	$ 489,628,579	$ 37,164,060	8.21%
Resolution	$ 54,328,471	$ 67,986,717	$ 13,658,246	25.14%
Total Expenditures	$ 506,792,990	$ 557,615,296	$ 50,822,306	10.03%
Difference				
Core	$ 32,680,810	$ 25,101,486	$ (7,579,324)	
Resolution	$ 4,297,289	$ 2,686,691	$ (1,610,598)	
Grand Total	$ 36,978,098	$ 27,788,176	$ (9,189,922)	

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Relevant Outcomes and Results

Pursuant to the Resolution, the CFOC has identified relevant outcomes related to the use of the Resolution Revenue, consistent with the stated goals of the Resolution. In order to measure these outcomes, the CFOC has relied upon representations of the District.

As illustrated within this report, the district has shown improvement in metrics related to goals set forth in the initiative. This improvement can be attributed to many factors including implementation of the referendum.

"To increase student achievement…"

Student achievement continued to rise until the time of COVID where the District data did not improve at the same rate as previously (when using school grade as a proxy for student achievement).

2020-2021 school grades were only available if a District opted in. No conclusion can be drawn about the impact of Resolution Revenue on retention. Information related to the expansion of Career and Technical Education and STEM programs supported by the Resolution Revenue is being measured, including the number of programs added as well as student participation in these programs.

We have examined the grades of each school in the District from 2017 to 2024, as shown in the chart below. Though the District grade itself has remained consistent as a "B" for the last three years, 2017-2018 thru 2019-2020 (not illustrated in this report), individual school performance has improved. By the end of the 2018-2019 school year, all but two schools were a grade C or above. This information was provided by the Florida Department of Education website. We are assuming that school grades can be used as a proxy for student performance. Improvement is noted this year with no schools receiving an "F" school grade. However, District rating remained a B for 2024, increasing state ranking to 27th in 2023-2024 from 31st in 2022-2023.

Number of Schools by Letter Grade including charter schools

School Grade	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021*	2021-2022	2022-2023	2023-2024
A	14	15	21	N/A	7	19	22	24
B	13	18	19	N/A	3	13	14	11
C	20	19	18	N/A	4	27	21	25
D	11	6	2	N/A		2	6	4
F	0	0	0	N/A		1	0	0
Total	58	58	60	N/A	14	62	63	64

*School & District Grades were opt-in only in 2021

Individual school grades and information about school grading can be found at the following websites:

Department of Education (DOE)
https://www.fldoe.org/

2023-24 Guide to Calculating School Grades and District Grades
https://www.fldoe.org/core/fileparse.php/18534/urlt/SchoolGradesCalcGuide24.pdf

Academic Dashboard https://www.manateeschools.net/academicdb

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The chart below shows the graduation rate in the district compared to the state from 2016-17 to 2023-24.

Note that the widening graduation rate gap compared to the state's increase is now recovering, with a rate 4.3% lower than the state rate, as opposed to the 5.7% difference in 2022-2023. The district experienced a 3.4% increase in the graduation rate in 2023-24, with a rate of 85.7%, the highest in the past four years.

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Graduation Rate by Year

Year	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Florida	82.3%	86.1%	86.9%	90.0%	90.1%	87.3%	88.0%	90.0%
Manatee	81.1%	85.4%	83.2%	85.8%	85.1%	80.3%	82.3%	85.7%

"To recruit and retain teachers and staff…"

The largest allocation of the 1-mil property tax (approximately 51%) is towards staff retention and recruitment. This is to ensure Manatee County can attract high-quality teachers for our students and minimize turnover.

The CFOC has reviewed the teacher retention and recruitment data and believes the millage is successful in its goal of ensuring students have excellent teachers and staff.

The recruitment and retention of teachers and staff with competitive salaries has been measured differently than in previous years. Data in the previous years was collected at different points during the year. For this report, the data below reflects the number of filled positions at the beginning of the school year.

The following charts were provided to the CFOC by the Administration showing teacher retention at the elementary, middle, and high school levels as well as MTC and cross-departmental teachers.

Year over Year Filled Positions of All Staff

Year	Number of Filled Staff Positions at beginning of School Year
2020	5085
2021	4800
2022	4478
2023	4430
2024	4573

Year over Year Retention of Instructional/ Teachers

Year	Number of Retained Teachers at beginning of School Year	Retention %
2019-2020	2500	91.47%
2020-2021	2385	95.40%
2021-2022	2299	96.39%
2022-2023	2289	99.57%
2023-2024	2324	101.53%

2023-2024 School Year Teacher Separations	Count
Certification	4
Death	4
Non-Renewal	54
Retirement	70
Resignation	311
Term During Probation	16
Grand Total	459

The chart above represents separations that occurred during the 2023-2024 school year, after the start date. The committee requested additional information regarding reasons why teachers left the school district and that is represented in the data above and is classified by reason for separation.

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"Expand Career and Technical Education and STEM programs to prepare students for the workforce…"

This is an area where extensive data is being collected by the District. Much of this information is internally generated by the District and utilized by District leadership, as opposed to the information being collected only at the request of this Committee. We have reviewed plans outlining the intended use of the Resolution Revenue for these areas and provided feedback where appropriate, and the District has made changes accordingly in response to this feedback.

In 2023/2024, millage funds supported the expansion of programs, equipment upgrades and innovative learning tools across district schools and Manatee Technical College. Schools received enhancements like 3D printers, interactive panels, robotics equipment and VR goggles to enrich STEM and hands-on learning experiences. Funds also supported arts education through supplies, instruments, teacher allocations, and transportation for competitions, while providing resources for remediation, tutoring and professional development. These investments fostered academic growth, experimental learning and opportunities in STEM and the arts for students district-wide.

The relevant outcomes that we can measure at this time are the number of programs added and the number of students participating in these programs. A summary of the progress is included as Schedule C in the appendices. As mentioned previously, the CFOC is continuing to track and analyze data to reach conclusions about the success of these programs.

The District has identified the following relevant outcomes that it is measuring:

- Graduation Rates
- Number of Industry certifications earned
- On-the-Job Training experience

The degree of planning that has gone into the deployment of Resolution Revenue to expand career and technical education and STEM programs by the District, as well as the identification of relevant outcomes it is measuring gives this Committee a high degree of confidence that we will be able to continue to collect consistent, reliable information on these programs as the information becomes available. It is encouraging that the District administration and staff overseeing these programs proactively identified relevant outcomes that they wanted to measure for their own purposes.

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Discussion and Recommendations

Consistent with the CFOC's prior recommendation regarding maintaining increases in Core Expenditures consistent with economic conditions, the CFOC again recommends the School District consider Core Expenditure increases after accounting for inflation. Should there be a correlation between spending in certain areas and the success of the District, in the case of Instruction, there was likely no Core Expenditure increases net of inflation.

Incremental increases in Resolution Revenue through an increase in tax assessed values alone will not be sufficient to fund the necessary increases in certain Core Expenditure areas.

It is vital that the District takes a more hands on approach with measuring the relevant outcomes of the Resolution and using that information to guide their decision making. For this Committee to uphold its obligation under the Resolution, we need consistent, reliable information provided to us in a timely fashion during the year the expenses occur and in a format conducive to data analysis. All data provided to the CFOC committee needs to match the figures in the Annual Financial Report. It is recommended that the committee be permitted to use the School Board's internal auditors to conduct specific testing on the millage funds and verification of expense allocation.

Recognition of Staff

We are grateful for the help of District staff members who have worked to provide the information presented, and those that worked to establish a more streamlined, recurring flow of information each quarter. We would like to specifically thank Kevin Chapman, Laura Cox and Silvana Ianinska for their efforts and guidance.

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Schedule C

2023/2024 Career and Technical Education Millage Budget:

In 2023/2024, the Career and Technical Education millage budget was utilized on the continued expansion of programs and replacement/upgrade of equipment at district middle and high schools as well as at Manatee Technical College (MTC). Multiple school's received upgrades for their computer labs, 3D printers, interactive panel displays, large format printers and online curriculum. The Lincoln Medical Program received support to expand the skills lab and patient simulation area while adding a ROOTS remote operation unit for surgeries. Multiple schools received enhancements to their Agriscience land lab's. Sugg and Nolan middle school's received Garner Holt animatronics kits learning how to build and decorate controllable, talking birds. Funds were used to support new industry certification testing and training for Academy administrators. Millage funds also supported middle and high school participation in Career and Technical Student Organization (CTSO) national competitions.

2023/2024 Science Millage Budget:

Science Millage funds in 2023-2024 were used to enrich science instruction across the district by providing supplies and equipment for hands-on, experiential learning. The school district introduced the Woz Ed Science Curriculum for all 8th grade classrooms in the district using the millage funds. Woz Ed is built around the Florida State Academic Standards for Science and provides materials and curriculum for engaging lessons that allow students to explore science. In the Spring, millage funds were used to refill consumables for the Woz Ed kits to ensure the work continues into the 24-25 school year. Biology teachers from each high school attended professional learning sessions focused on providing their students with high-engagement review activities for the End-of-Course exam. After the training, to support classroom implementation of these activities, the school district purchased supplies for the high schools who requested them. One of the high schools won the regional Envirothon Competition, and millage funds were used to pay their entry fee and travel expenses to compete at the state competition. Lastly, millage funds were used to pay for the annual STEM Fair by covering registration fees and travel expenses for students to compete at the state and national level.

2023/2024 STEM Elementary Millage Budget:

During the 2023/2024 school year, the elementary millage budget was used to provide cutting edge technology for Elementary students and expand/support the robotics education programs for our youngest students. New laser cutting and engraving machines were purchased for schools. These lasers are the final step in the design process and offer students a way to see first-hand what they have created using design software and the manufacturing industry. This budget was used to acquire VEX robotics equipment at many schools to support the clubs that the schools have started. In addition, underwater robotics units and virtual reality (VR) goggles with curriculum were purchased for Anna Maria Elementary School to support the Guy Harvey program. The same VR goggles were also added to four other schools. Three events supported by the millage for all elementary schools to enter are the Catapult Competition, Day of Code, and the Water Tower competition.

The large robotics event at the convention center is a big draw for the students and schools. This event allows the students to demonstrate the skills needed for designing, building, coding, driving, and competing with their robots while reflecting the engineering processes and continual improvement approach to education. The millage also supported access to STEM robotic competitions at the local, regional, and national levels where six (6) teams from Manatee County qualified for the national competition trip to Dallas, Texas. Eighteen elementary STEM teachers' salary and the STEM Coordinator's salary are also funded from the STEM Elementary funds.

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2023/2024 Critical Mission School-Based Budget:

All elementary, middle, and high schools in Manatee County were once again allocated their portion of this year's millage funds to be used for school-based, academic development, remediation, and STEM learning enhancement projects. These efforts included one-on-one student academic tutoring focused on small group instruction in multiple subjects along with remediation materials based off individual school needs. Many schools utilized these funds to host after school and summer school courses to increase student achievement.

2023/2024 Arts Millage Budget:

The 2023/2024 Arts millage budget was utilized to continue the expansion of opportunities for students in the Arts by providing supplies, instruments, and equipment to all K-12 public schools. Each Visual and Performing Arts teacher was allocated a specific budget to support their specific program. In addition to the school-based teacher allocations, additional funding was provided for equipment, instruments, transportation, assessment/contest fees, professional development, professional organization dues, pay for extra time worked for non-contract hours for Arts events, and adjunct instruction for schools based on specific school requests and needs. In addition, Visual and Performing Arts positions were strategically added around the district to increase access to Art, Choral, and Orchestra programs at the middle school level. Funds continued to be allocated to our three Arts Magnet Schools. The district Visual and Performing Arts Curriculum team is also funded by Arts Millage, which includes two specialists and one bookkeeper to facilitate and support Arts millage, curriculum, and instruction development.

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Recommendations:

The CFOC would like to make the following recommendations for the use of the millage funds.

1. Edit the word “retain” to “turnover rate” to specifically track teachers and staff.
2. The intended purpose of the millage is to enhance and support the district’s programs, according to reports the millage is used to totally fund computer purchases and licenses. This should be paid for from the technology budget.
3. Provide a budget and expectation information for each program per school so that it can be tracked.
4. Look into the cost of utilizing district vans or smaller buses to transport sports teams and/or bands and clubs across town instead of the expensive use of charter buses.
5. Provide a clear report of all supplements paid to staff using millage funds.
6. Make sure private lessons are not funded by the millage for any reason. This is not a taxpayer’s expense, and parents are responsible for this type of service.
7. Make sure that the teachers are not using their bargained planning period to provide instructional or private lessons.
8. Use more State contracted providers for supplies to be bought collectively.
9. Continue to provide fluid data to the CFOC including all information pertaining to the millage regardless of the category it is in.

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