Agenda

June 16, 2022
School Board of Manatee County
Workshop - 9:00 AM
Walter Miller School Support Center
Board Room

Times Indicated are Approximate

I. CALL TO ORDER

II. WORKSHOP

1. School Concurrency, Land Holdings and Impact Fees Update
2. Overview of the 2022-2023 Budget | General Fund
3. Citizens' Financial Oversight Committee Presentation
4. Discussion of Citizens' Financial Oversight Committee (CFOC)

III. PUBLIC COMMENTS

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.

IV. ADJOURNMENT

AGENDA ITEM NO. II.1

School Board of Manatee County
June 16, 2022 - Workshop

Title
School Concurrency, Land Holdings and Impact Fees Update

Executive Summary
Executive Planner, Mr. Mike Pendley, will present information regarding school concurrency, land holdings and impact fees.

Contact
Submitting Department: Construction Services
Initiated By: Michael Pendley

Attachments:
Board Workshop 6.16.22 School Concurrency

SCHOOL CONCURRENCY, LAND HOLDINGS AND IMPACT FEES

Presented By: Michael Pendley
Executive Planner, Department of Construction Services
June 16, 2022

SCHOOL CONCURRENCY

- The SDMC has implemented school concurrency. The intent of school concurrency is to ensure that adequate school capacity is in place to serve new residential growth.
- Complex tracking system that utilizes:
  - existing school capacities
  - capacity projects on the five-year capital plan
  - student generation rates by dwelling unit type
  - reserved residential approvals
  - encumbered residential approvals
  - proposed residential approvals
  - certificates of occupancy

SCHOOL CONCURRENCY

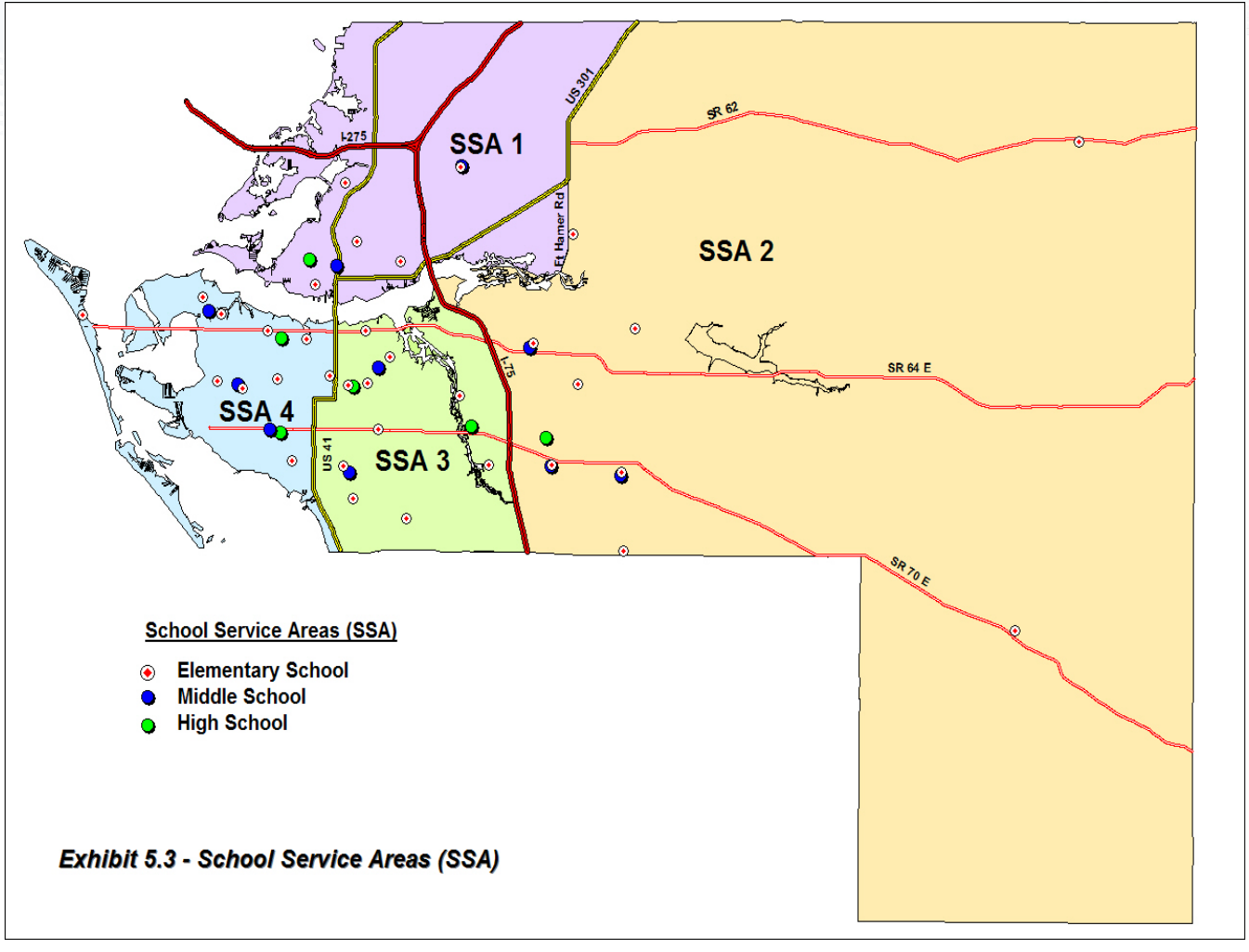


Exhibit 5.3 - School Service Areas (SSA)

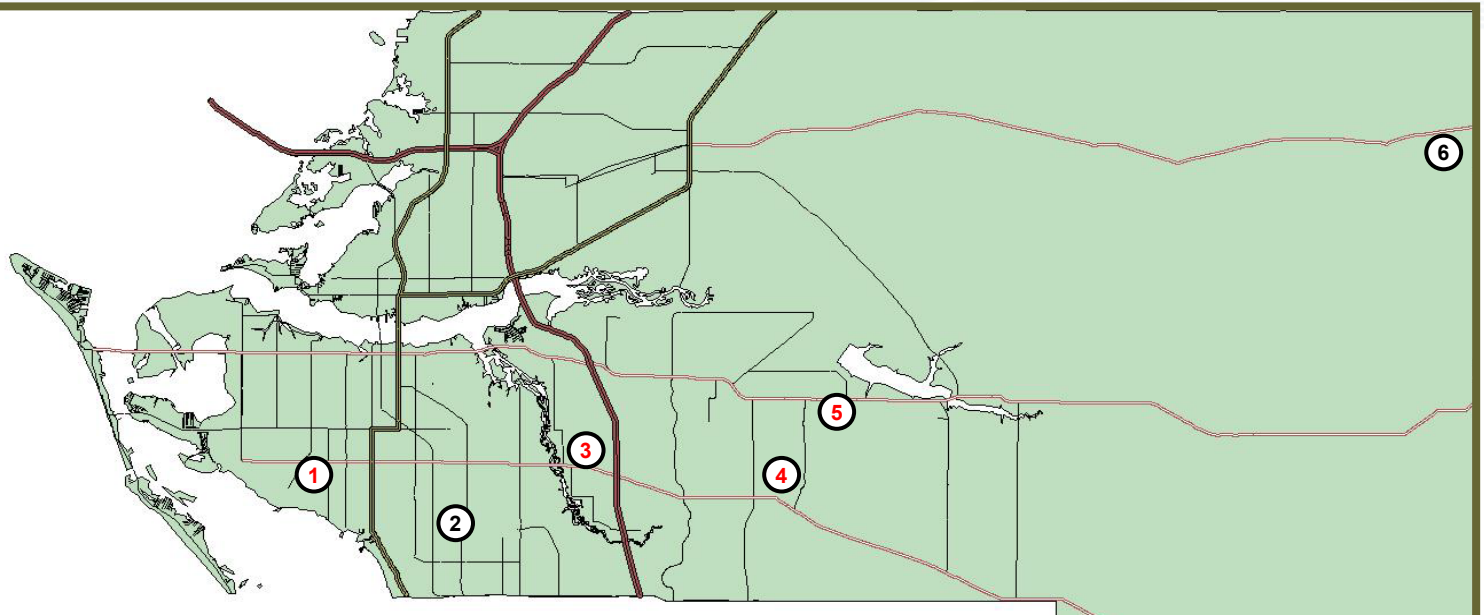
SCHOOL CONCURRENCY – May 2022

Projected New Students from New Development - Districtwide					
		Students			
Status	Remaining DU to be Built	Elementary	Middle	High	Total
Reserved	21,197	2911	1197	1551	5,659
Encumbered	7,806	1,052	433	545	2,030
Total	**29,003**	3,963	1630	2096	**7,689**
	Student Stations	974	1,164	1,987	
	Number of Schools	**4.1**	**1.4**	**1.1**	

SCHOOL CONCURRENCY - May 2022

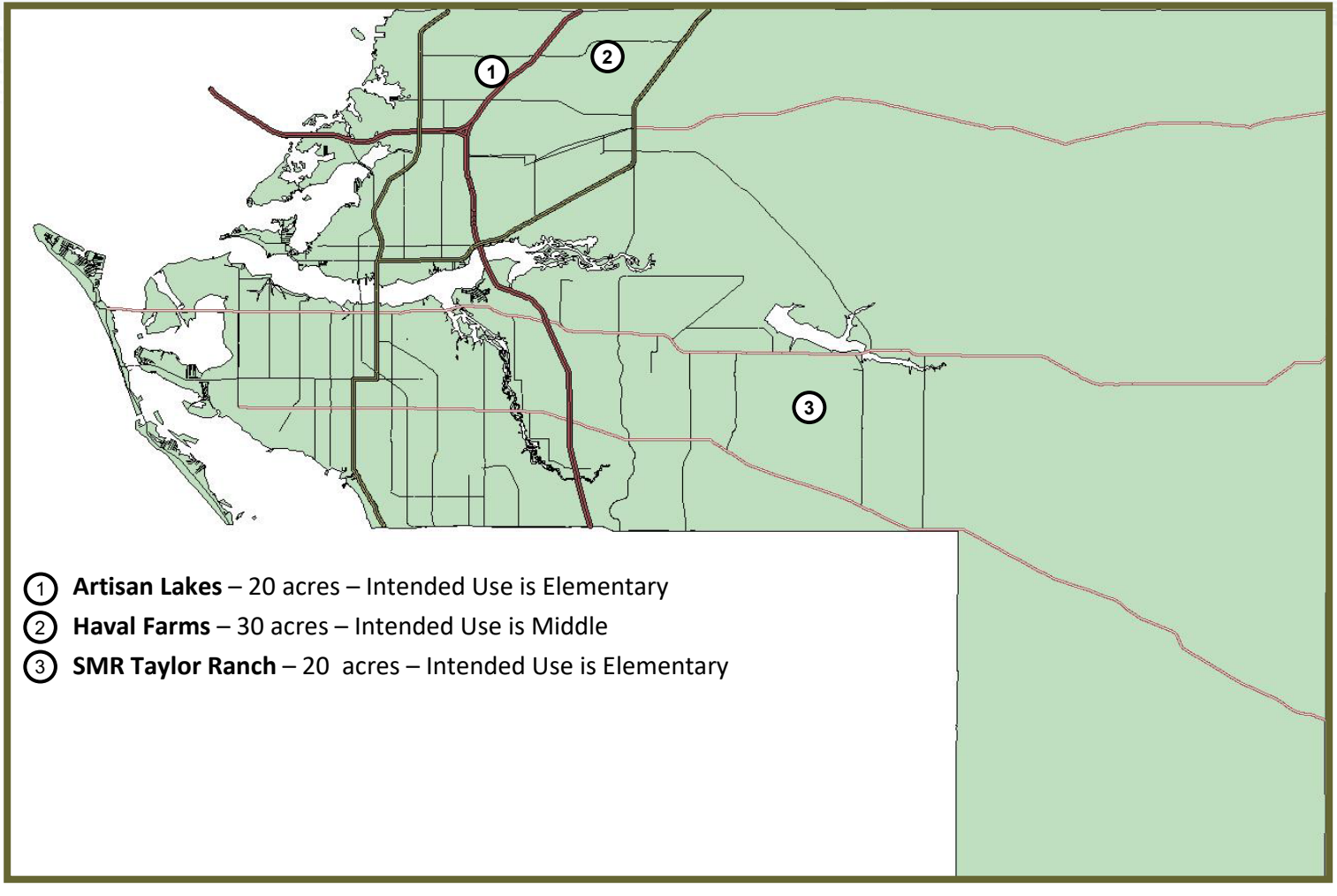
SSA	Elementary	Middle	High
1	120%	85%	
2	103%	81%	
3	94%	107%	
4	101%	88%	
Districtwide	103%	90%	97%
Adopted Level of Service	110%	105%	100%

VACANT LAND OWNERSHIP



1. **MTC West Campus** – 25 acres – Intended Use is Elementary, Middle or K-8
2. **PSC Outparcel** – 5 acres – No Intended Use
3. **Braden River High** – 44 acres – Intended Use is Elementary, Middle or K-8 – Current BRHS Agriculture
4. **Rangeland Parkway** – 102 acres – Intended Use is High School
5. **Academic Avenue** – 40 acres – Intended Use is K-8
6. **Duette Elementary** – 15 Acres – No Intended Use

FUTURE LAND OWNERSHIP



1. **Artisan Lakes** – 20 acres – Intended Use is Elementary
2. **Haval Farms** – 30 acres – Intended Use is Middle
3. **SMR Taylor Ranch** – 20 acres – Intended Use is Elementary

IMPACT FEES

- Manatee County uses the following dwelling unit size tiers, regardless of dwelling unit type
  - 1,000 sq. ft. or less
  - 1,001-1,300 sq. ft.
  - 1,301-1,700 sq. ft.
  - 1,701-2,200 sq. ft.
  - 2,201-or more sq. ft.
- The School Impact fees are assessed by the following dwelling unit types, regardless of size
  - Single Family
  - Townhouse/Duplex
  - Multifamily
  - Manufactured Home

IMPACT FEES

- If sufficient data is available, the recommendation by the SDMC consultant will most likely follow the size tiers regardless of dwelling unit type model used by Manatee County
- If sufficient data is available, Manatee County's impact fee consultant and the SDMC impact fee consultant will work together to develop dwelling unit size tiers for smaller dwelling units that are under 1,000 sq. ft. (ex – ADU's and half dwelling units)

IMPACT FEES

- Florida Statutes 163.31801 is the Florida Impact Fee Act
- 163.31801(11) states "A county, municipality, or special district may provide an exception or waiver for an impact fee for the development or construction of housing that is affordable, as defined in s. 420.9071. If a county, municipality, or special district provides such an exception or waiver, it is not required to use any revenues to offset the impact."
- School Board does not have that ability but may make a recommendation through a resolution

QUESTIONS

AGENDA ITEM NO. II.2

School Board of Manatee County
June 16, 2022 - Workshop

Title
Overview of the 2022-2023 Budget | General Fund

Executive Summary
Mr. Tim Bargeron, Deputy Superintendent of Business Services, will present an overview of the 2022-2023 Budget regarding the General Fund.

Contact
Submitting Department: Budget
Initiated by: Tim Bargeron

Attachments:
General Fund Budget Workshop 2022-2023

Budget 2022-23

General Fund, Workshop III

School District of Manatee County, Fl

June 16, 2022

Presented by:

Tim Bargeron, Deputy Superintendent of Business Services

Agenda

- **Budget workshops – 2022-23**
- **Fund balances**
- **Appropriations**
- **Future meetings and public hearings**

2022-23 Budget Preparation

- **05/10/2022 Board Workshop – FEFP Revenues, 1st Calculation**
- **05/13/2022 Board Workshop – Staffing Plan**

Fund Balance History

Fiscal Year	Total Fund Balance	Nonspendable Inventory	Restricted	Assigned	Unassigned	Combined Assign/Unassign	FB % of Revenue	Revenue
05-06	$15,230,488	$502,400	$1,418,451	$4,511,189	$8,798,448	$13,309,637	4.87%	$273,169,330
06-07	$11,920,032	$435,949	$640,817	$1,103,879	$9,739,387	$10,843,266	3.56%	$304,332,555
07-08	$8,066,211	$452,003	$1,344,442	$998,738	$5,271,028	$6,269,766	1.98%	$317,387,551
08-09	$11,391,193	$389,949	$405,126	$1,056,920	$9,539,198	$10,596,118	3.43%	$308,714,494
09-10	$10,870,441	$452,212	$163,742	$1,128,208	$9,126,279	$10,254,487	3.50%	$293,289,240
10-11	$6,794,087	$1,687,831	$132,154	$1,579,405	$3,394,697	$4,974,102	1.65%	$300,722,362
11-12	-$3,458,661	$460,237	$208,430	$0	-$4,127,328	-$4,127,328	-1.40%	$295,243,037
12-13	-$7,503,057	$950,536	$180,838	$0	-$8,634,431	-$8,634,431	-2.80%	$308,347,961
13-14	$14,411,381	$730,723	$2,614,303	$973,008	$10,093,347	$11,066,355	3.32%	$333,033,399
14-15	$17,348,150	$743,221	$2,409,971	$2,877,127	$11,317,831	$14,194,958	4.11%	$345,289,263
15-16	$16,189,118	$738,001	$2,036,469	$4,815,340	$8,599,308	$13,414,648	3.72%	$360,429,470
16-17	$25,562,074	$680,710	$6,759,806	$5,294,697	$12,826,861	$18,121,558	4.92%	$368,183,816
17-18	$30,240,826	$647,626	$8,955,032	$4,840,580	$15,797,588	$20,638,168	5.44%	$379,074,775
18-19	$39,214,896	$621,256	$16,751,415	$5,765,591	$16,076,634	$21,842,225	5.02%	$435,331,110
19-20	$29,018,719	$589,122	$11,747,589	$5,877,706	$10,804,302	$16,682,008	3.84%	$434,787,105
20-21	$42,260,186	$865,221	$12,717,762	$4,917,554	$23,759,649	$28,677,203	6.37%	$450,146,842
21-22 Estimate	$51,078,661	$865,222	$13,667,370	$6,369,766	$30,176,303	$36,546,069	8.08%	$452,431,754

Fund Balance Requirements

1011.051 Guidelines for general funds.—The district school board shall maintain a general fund ending fund balance that is sufficient to address normal contingencies.

(1) If at any time the portion of the general fund's ending fund balance not classified as restricted, committed, or nonspendable in the district's approved operating budget is projected to fall below 3 percent of projected general fund revenues during the current fiscal year, the superintendent shall provide written notification to the district school board and the Commissioner of Education. If such financial condition exists for 2 consecutive fiscal years, the superintendent shall reduce the district's administration expenditures reported pursuant to s. 1010.215(4)(a) in proportion to the reduction in the general fund's ending balance or the reduction in student enrollment, whichever is greater.

(2)(a) If at any time the portion of the general fund's ending fund balance not classified as restricted, committed, or nonspendable in the district's approved operating budget is projected to fall below 2 percent of projected general fund revenues during the current fiscal year, the superintendent shall provide written notification to the district school board and the Commissioner of Education.

Fund Balance Projections 06/30/2022

2021-22 Fiscal Year Estimate			
Fund Balance July 1, 2021	42,260,185.69		
+General Fund Revenues	452,431,753.68		
+Transfers/Other Financing Sources	20,145,533.20		
Total Revenues	472,577,286.88		
-General Fund Expenditures	463,758,811.10		
Net Change in Fund Balance	8,818,475.78		
Total Ending Fund Balance June 30, 2022	51,078,661.47		
Ending Fund Balance:			
Nonspendable - Inventory	865,221.81		
Restricted - State (Categorical, etc.)	713,000.00		
Restricted - Grants	150,000.00		
Restricted - MTC	9,804,370.13		
Restricted - Millage	3,000,000.00	13,667,370.13	Total Restricted
Assigned - Millage	1,369,766.37		
Assigned - Encumbrances	1,200,000.00		
Assigned - Programs	3,800,000.00	6,369,766.37	Total Assigned
Unassigned	30,176,303.16	Assigned/Unassigned	3% Required FB
Total Ending Fund Balance June 30, 2022	51,078,661.47	36,546,069.53	13,572,952.61
	Total	Assigned/Unassigned	Unassigned
Fund Balance %	11.29%	8.08%	6.67%

Y2Y Expense Change by Program (Unassigned)

Description	Sum of 2022 Current Budget	Sum of TSIA	Sum of FRS	Sum of $15 Min
Benefits	$68,910,475.02	$616,357.20	$2,157,231.05	$417,557.31
Salaries	$198,539,188.40	$3,141,337.25		$2,134,751.00
Professional & Tech	$13,529,931.25			
Insurance and Bond Premiums	$3,718,800.07			
Travel	$210,448.93			
Repairs & Maint	$1,476,826.54			
Rentals/Rentals SW	$2,334,852.12			
Phone/Postage	$477,594.24			
Utilities	$15,089,765.05			
Charter	$43,961,962.07			
Oth Purchased Srv/Contract Sites	$3,559,033.73			
Printing	$694,966.57			
Supplies	$1,046,208.06			
Textbooks	$25,409.17			
Repairs/Tires/Oil Grease	$520,546.28			
Food	$60,593.35			
Other Expenses	$1,143,811.34			
Library Books	$2,024.47			
Capitalized/Non-Cap	$1,459,051.65			
Part-Time Hourly Employees	$3,669,544.42			
Charter School State CO	$3,868,382.00			
Grand Total	**$364,299,414.73**	**$3,757,694.45**	**$2,157,231.05**	**$2,552,308.31**

Y2Y Expense Change by Program (Unassigned)

Description	Sum of 2022 Current Budget	Sum of Raises	Sum of Staffing Changes	Sum of Utility Changes
Benefits	$68,910,475.02	$364,887.13	$837,397.84	
Salaries	$198,539,188.40	$1,921,048.43	$2,460,763.57	
Professional & Tech	$13,529,931.25			
Insurance and Bond Premiums	$3,718,800.07			
Travel	$210,448.93			
Repairs & Maint	$1,476,826.54			
Rentals/Rentals SW	$2,334,852.12			
Phone/Postage	$477,594.24			
Utilities	$15,089,765.05			$890,726.48
Charter	$43,961,962.07			
Oth Purchased Srv/Contract Sites	$3,559,033.73			
Printing	$694,966.57			
Supplies	$1,046,208.06			
Textbooks	$25,409.17			
Repairs/Tires/Oil Grease	$520,546.28			
Food	$60,593.35			
Other Expenses	$1,143,811.34			
Library Books	$2,024.47			
Capitalized/Non-Cap	$1,459,051.65			
Part-Time Hourly Employees	$3,669,544.42	$67,584.37		
Charter School State CO	$3,868,382.00			
Grand Total	**$364,299,414.73**	**$2,353,519.93**	**$3,298,161.41**	**$890,726.48**

Y2Y Expense Change by Program (Unassigned)

Description	Sum of 2022 Current Budget	Sum of Charter School LWRP	Sum of Scholarships	Sum of Budget 2022-23
Benefits	$68,910,475.02			$73,303,905.55
Salaries	$198,539,188.40			$208,197,088.65
Professional & Tech	$13,529,931.25		$209,615.00	$13,739,546.25
Insurance and Bond Premiums	$3,718,800.07			$3,718,800.07
Travel	$210,448.93			$210,448.93
Repairs & Maint	$1,476,826.54			$1,476,826.54
Rentals/Rentals SW	$2,334,852.12			$2,334,852.12
Phone/Postage	$477,594.24			$477,594.24
Utilities	$15,089,765.05			$15,980,491.53
Charter	$43,961,962.07	$5,241,892.00		$49,203,854.07
Oth Purchased Srv/Contract Sites	$3,559,033.73			$3,559,033.73
Printing	$694,966.57			$694,966.57
Supplies	$1,046,208.06			$1,046,208.06
Textbooks	$25,409.17			$25,409.17
Repairs/Tires/Oil Grease	$520,546.28			$520,546.28
Food	$60,593.35			$60,593.35
Other Expenses	$1,143,811.34			$1,143,811.34
Library Books	$2,024.47			$2,024.47
Capitalized/Non-Cap	$1,459,051.65			$1,459,051.65
Part-Time Hourly Employees	$3,669,544.42			$3,737,128.79
Charter School State CO	$3,868,382.00			$3,868,382.00
Grand Total	**$364,299,414.73**	**$5,241,892.00**	**$209,615.00**	**$384,760,563.37**

Fund Balance Projections 06/30/2023

2022-23 Fiscal Year Estimate			
Fund Balance July 1, 2022	51,078,661.47		
+General Fund Revenues	497,064,711.74		
+Transfers/Other Financing Sources	19,614,134.00		
Total Revenues	516,678,845.74		
-General Fund Expenditures	526,420,759.31		
Net Change in Fund Balance	(9,741,913.57)		
Total Ending Fund Balance June 30, 2022	41,336,747.90		
Ending Fund Balance:			
Nonspendable - Inventory	865,221.81		
Restricted - State (Categorical, etc.)	500,000.00		
Restricted - Grants	150,000.00		
Restricted - MTC	3,000,000.00		
Restricted - Millage	2,000,000.00	5,650,000.00	Total Restricted
Assigned - Millage	1,504,089.45		
Assigned - Encumbrances	1,200,000.00		
Assigned - Programs	3,300,000.00	6,004,089.45	Total Assigned
Unassigned	28,817,436.64	Assigned/Unassigned	3% Required FB
Total Ending Fund Balance June 30, 2023	41,336,747.90	34,821,526.09	14,911,941.35
	Total	Assigned/Unassigned	Unassigned
Fund Balance %	8.32%	7.01%	5.80%

Future Meetings

- **7/21/2022** **Board meeting - Approve Budget for Advertising**
- **07/26/2022** **Public Hearing, Tentative Millages and Budget**
- **08/26/2022** **Workshop, Capital Outlay**
- **09/06/2022** **Public Hearing, Final 2021-22 Millages and Budget**

Questions?

AGENDA ITEM NO. II.3

School Board of Manatee County
June 16, 2022 - Workshop

Title
Citizens' Financial Oversight Committee Presentation

Executive Summary
Members of the Citizens' Financial Oversight Committee will present the Fiscal Year 2021 Annual Report to the Board.

Contact
Submitting Department: School Board

Attachments:
FY 2021 Annual Report

June 16, 2022

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 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, 2021.

Our review included accessing audited financial records of the Manatee County School District (the "District"), compiling and summarizing detailed records into the data included in this report. We performed certain analytical procedures to verify our conclusions. Also, we relied upon representations of the District, and the internal audit procedures of restricted funds of the District in reaching our conclusions.

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, 2021.

In addition to the CFOCs review of financial records of the District, the CFOC has reviewed certain data 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 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 at this time are presented in this report.

Note that the CFOC has experienced difficulty in acquiring homogenous datasets for comparison of data before and after the commencement of the use of the Resolution Revenue. The CFOC seeks continued cooperation with the District administration and staff in that regard.

It is the CFOC's opinion that all conclusions in this report are based on materially correct data; however, information and representations made by the District are subject to change.

David Lee N. Ballard

Chair, Citizens' Financial Oversight Committee

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, 2022, four members' terms are expiring.

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.

Operation and Organization of the CFOC

In prior years, three sub-committees of the CFOC were formed. To streamline work and avoid duplicative District-staffed meetings, the Committee switched to single-member liaisons. This member attends meetings with the District's Working Group and reports back to the full committee.

Financial Review and Analysis

We have completed our review of the Resolution 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. We performed certain analytical procedures to verify our conclusions. Also, we relied upon representations the District, and the internal audit procedures of restricted funds of the District in reaching our conclusions.

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, 2021 (Schedule A)
- Recap of Comparative Income and Expense Data and Analysis of Increase/Decrease for the Initial Year of Resolution Amounts (Schedule B)

Analysis

Schedule A presents a comparison of budgeted Resolution Expenditures to actual Resolution Expenditures for the fiscal year ending June 30th 2021. Resolution Revenue budgeted but not spent in a given Project accounting category in the fiscal year ended June 30, 2021 was carried forward to the 2020-2021 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 in the 2020-2021 budget.

Schedule B presents comparative revenue and expense information and corresponding year over year change analysis. Total expenditures from the General Fund for the District increased by 4.66% with Core Expenditures contributing 2.74% of the increase and Resolution Expenditures contributing 29.66%.

Total revenue for the District also increased 0.54% with Core Revenue and Resolution Revenue contributing -0.20% and 8.71% respectively.

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. CPI-U has increased by 10.2% between March 2021 and March 2022, per the Bureau of Labor Statistics.

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. The following is a breakdown of wage increases over the past 4 years with Core increases and increases that the Referendum brought to wages.

In addition, the CFOC recommends that the district develops and implements a method to track retention and turnover on an employee basis. The current system tracks on the basis of a filled position, regardless of whether the same employee filled that position.

Explanation of Teacher Pay by Source

Core Pay	Steps	2017-'18	2018-'19	2019-'20	2020-'21	Three Year Increase
Minimum entry level	1C	$38,892	$39,096	$39,197	$44,941	15.55%
Maximum entry level	8A	$44,634	$44,839	$44,941	$44,941	0.69%
Maximum	37C	$65,187	$71,739	$71,840	$71,840	10.21%

Referendum Supplement	Steps	2017-'18	2018-'19	2019-'20	2020-'21	Annual Increase due to Referendum
Minimum entry level	1C	N/A	$4,008	$4,728	$5,201	$5,201
Maximum entry level	8A	N/A	$4,008	$4,728	$5,201	$5,201
Maximum	37C	N/A	$4,008	$4,728	$5,201	$5,201

Additional ¼ Hour	Steps	2017-'18	2018-'19	2019-'20	2020-'21	Increase due to Referendum
Minimum entry level	1C	N/A	$1,303	$1,307	$1,498	$1,498
Maximum entry level	8A	N/A	$1,495	$1,498	$1,498	$1,498
Maximum	37C	N/A	$2,391	$2,395	$2,395	$2,395

Total	Steps	2017-'18	2018-'19	2019-'20	2020-'21	Three Year Increase
Minimum entry level	1C	$38,892	$44,407	$45,232	$51,640	32.78%
Maximum entry level	8A	$44,634	$50,342	$51,167	$51,640	15.70%
Maximum	37C	$65,187	$78,138	$78,963	$79,436	21.86%

Additional Supplements	Steps	2017-'18	2018-'19	2019-'20	2020-'21	Three Year Increase
Master's Degree		$907	$937	$937	$937	3.31%
Specialist		$3,325	$3,436	$3,436	$3,436	3.34%
Doctorate		$5,743	$5,934	$5,934	$5,934	3.33%

Maximum "Step" in 2017-18 was 30C @ $65,187

House Bill 641 established minimum entry level pay to be Step 8A in 2020-'21

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. There have been persistent limitations to acquiring the information requested from the District. This primarily relates to historical information stored in the previous enterprise management system used by the District that is no longer readily accessible. Where applicable, we have worked with the District to find alternative sources of consistent, reliable data.

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. There has been recent improvement in this Committee's ability to receive consistent, reliable, and timely information in a format that is conducive to data analysis; however, concern remains that the tracking of relevant outcomes related to the Resolution is spurred by this Committee, and there is not a strong system in place to measure relevant outcomes of the Resolution as it relates to teacher and staff recruitment and retention.

Student achievement has continued to rise (when using school grade as a proxy for student achievement). The recruitment and retention of teachers and staff with competitive salaries has proven to be a challenging area to measure. Limited historical information is available. More recent information regarding teacher retention has only become available as the result of the hard work and resourcefulness of administrative staff members. So far, data is only available for the 2016-2017, 2017-2018, and 2018-2019 school years. Some data was collected for the 2019-2020 school year, but no school grades were assigned due to the COVID-19 pandemic. 2020-2021 school grades were only available if a District opted in. This Committee attempted to collect the information that was readily available, but some of the information previously collected was unavailable. 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.

"To increase student achievement…"

We have examined the grades of each school in the District from 2015 to 2019. Though the District grade itself has remained consistent as a "B" for the last three years, 2016-'17 thru 2019-20 (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. Again, school grades for the 2020-2021 school year are unavailable.

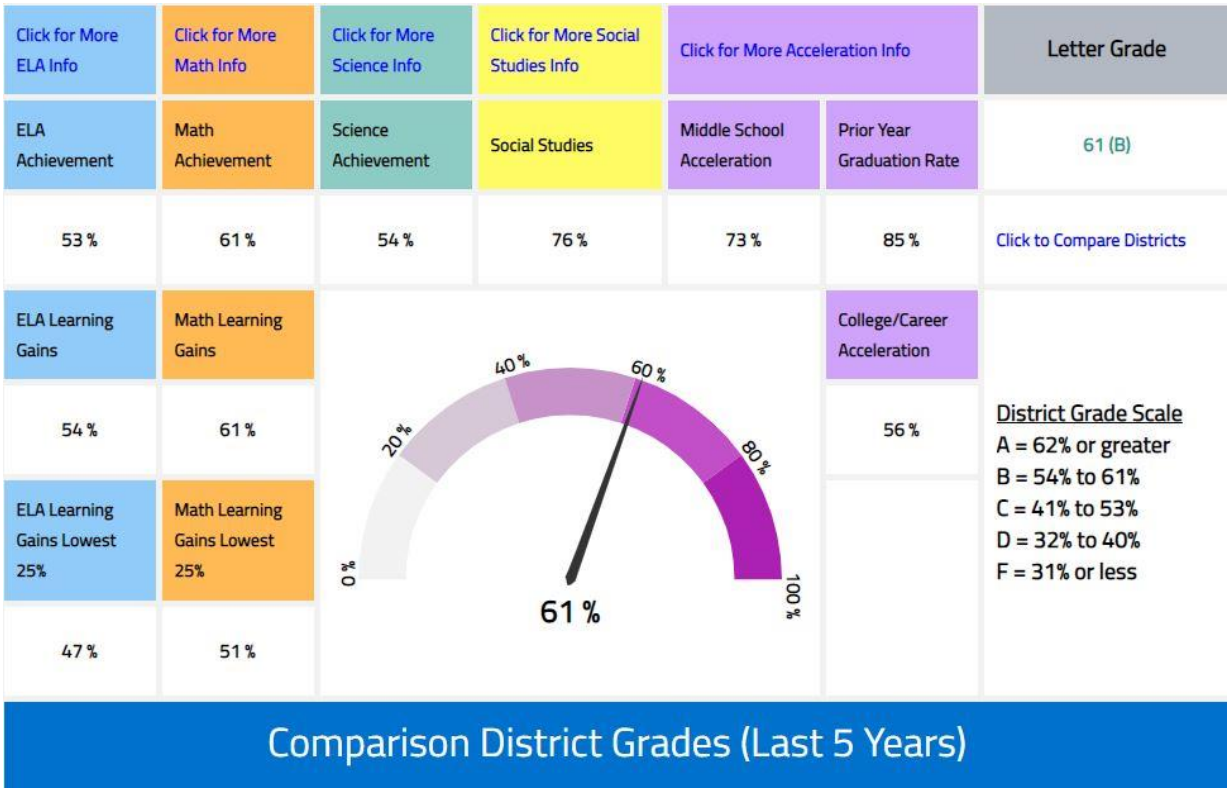
Number of Schools by Letter Grade						
School Grade	2015	2016	2017	2018	2019	2020
A	16	5	14	15	21	N/A
B	14	16	13	18	19	N/A
C	11	27	20	19	18	N/A
D	10	7	11	6	2	N/A
F	5	2	0	0	0	N/A
	56	57	58	58	60	N/A

However, District rating improved from 641 for FYE June 2018 to 668 for FYE June 2019 (9 points below an "A" Rating, lifting state ranking from 33rd to 28th. The District projected their annual score to be 702 for FYE June 2020, but the State DOE did not release District Scores for 2020-21.

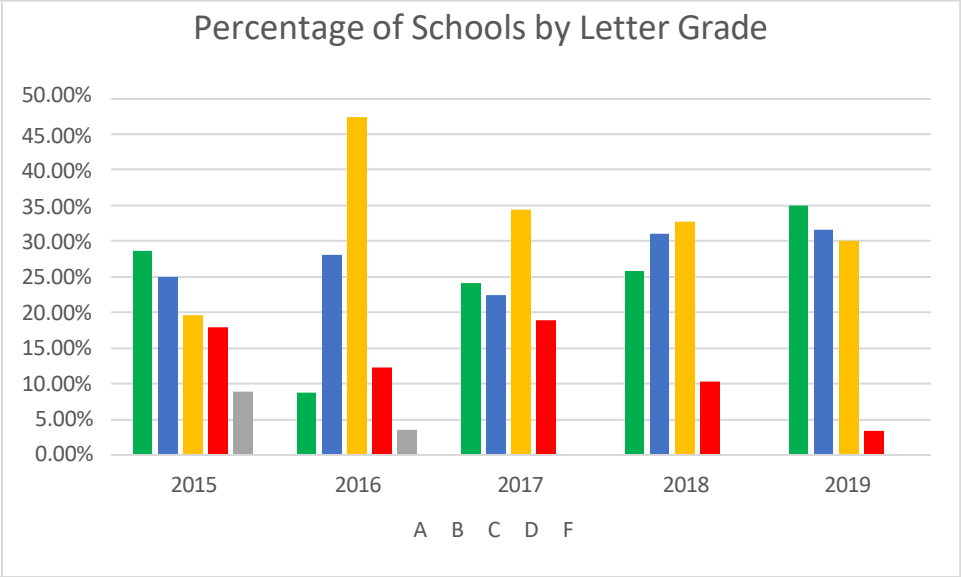
Department of Education (DOE)
https://www.fldoe.org/

2020-21 Guide to Calculating School Grades and District Grades
https://www.fldoe.org/core/fileparse.php/18534/urlt/SchoolGradesCalcGuide21.pdf

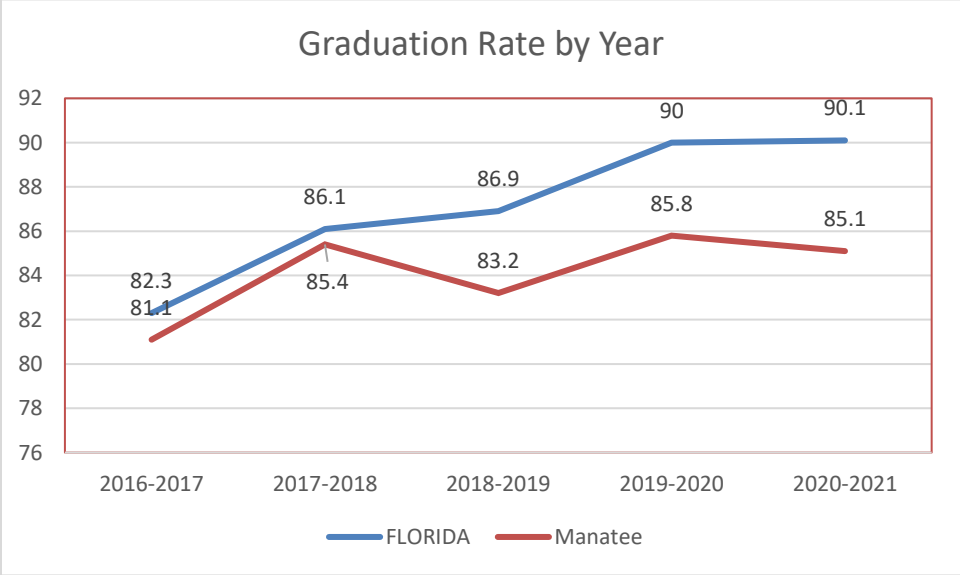
Academic Dashboard
https://www.manateeschools.net/academicdb



The chart below shows the percentage of schools in the District that were grades A through F from 2015 to 2019.



The chart below shows the graduation rate in the district compared to the state as a whole from 2016-17 to 2020-2021. Note the 4% increase over that time period but a widening graduation rate gap compared to the state's 7.8% increase.

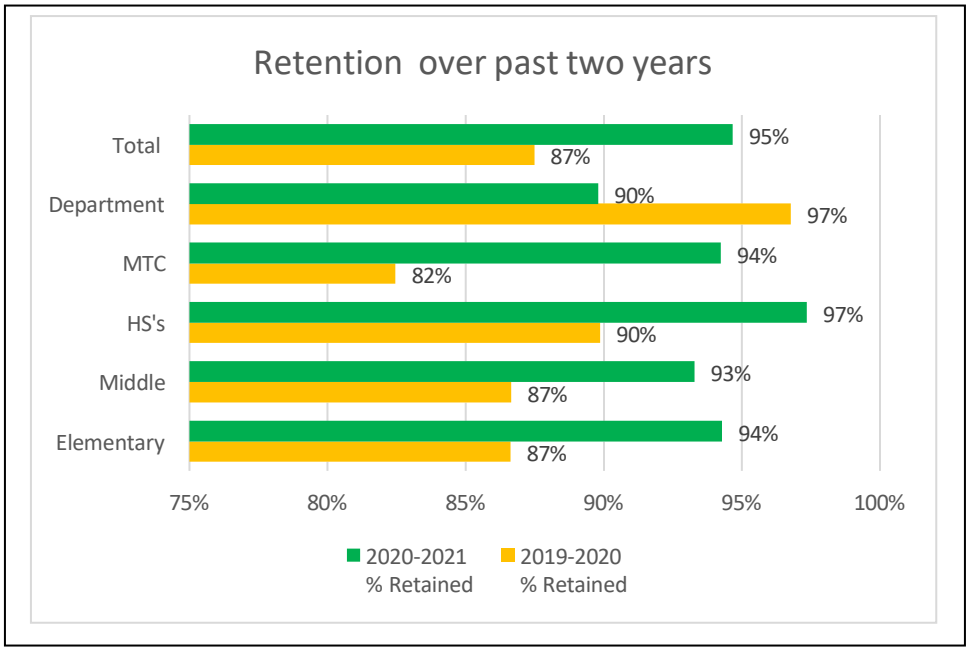


"To recruit and retain teachers and staff…"

This Committee has worked with the District to try to collect sufficient information to establish a historical baseline. Unlike student achievement, this is an area where we would expect to see immediate results. While the Resolution includes both teachers and staff, we have placed special focus on teachers. Some of the relevant outcomes we have identified include:

- Teacher retention
- Teacher vacancy rates
- Number of teachers with advanced degrees
- Average number of years of teaching experience
- Number of first-year teachers versus experienced teachers

The following chart was 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. This was created by comparing the teachers recorded on 8/10/2020 (the beginning of the school year and comparing it to those recorded on 5/21/2021 (the end of the school year). For data comparison from 2019-20 year, the District used information from beginning of school year from Aug 2019 and Aug 2020. Since it does not use the same methodology as prior years, the CFOC is presenting this information with that caveat for review.



The CFOC recommends that the district develops and implements a method to track retention and turnover on an employee basis. The current system tracks on the basis of a filled position, regardless of whether the same employee filled that position.

Instructional Staff Retention
School Year 2019 - '20
Beginning of Year 2019 to Beginning 2020

Location	Instructional Staff as of Aug 6th, 2019	Left District	Instructional Staff as of Aug 10th, 2020	% Retained
Elementary Schools	1,563	209	1,354	87%
Middle Schools	614	82	532	87%
High Schools	661	67	594	90%
Manatee Technical College	57	10	47	82%
Department*	62	2	60	97%
Total **	2,957	370	2,587	87%

* Note: There are teachers who are assigned to departments and may serve multiple school sites.

** The numbers include MEA instructional members (teachers, counselors, media specialist, and other non-classroom staff paid on the teacher salary schedule.)

Instructional Staff Retention
School Year 2020 - '21
Beginning of Year to End of School

Location	Instructional Staff as of Aug 8th, 2020	Left District	Instructional Staff as of May 21st, 2021	% Retained
Elementary Schools	1,503	86	1,417	94%
Middle Schools	640	43	597	93%
High Schools	641	17	624	97%
Manatee Technical College	52	3	49	94%
Department*	49	5	44	90%
Total	2,885	154	2,731	95%

Teacher Population with Advanced Degrees

Degree Type	6/7/2017		6/6/2018		2/4/2020		6/7/2021	
	#	%age	#	%age	#	%age	#	%age
Doctorate	56	2.07%	67	2.20%	74	2.47%	55	2.03%
Specialist	52	1.93%	63	2.07%	55	1.84%	50	1.84%
Master's	1,096	40.61%	1,221	40.18%	1,326	44.27%	1,055	38.92%
Total Advanced Degrees	**1,204**	**44.61%**	**1,351**	**44.46%**	**1,455**	**48.58%**	**1,160**	**42.79%**
Bachelor's	1,495	55.39%	1,688	55.54%	1,540	51.42%	1,551	57.21%
Total Teachers	**2,699**	**100.00%**	**3,039**	**100.00%**	**2,995**	**100.00%**	**2,711**	**100.00%**

The table above shows the number of teachers in the school district with advanced degrees as well as the percentage of the total teacher population holding those degrees. There is a significant jump in the number of teachers holding advanced degrees after the Resolution was implemented. Not enough information is available to determine if this is due to recruitment of more competitive candidates, or if teachers already employed within the district completed advanced degree certifications during this time. Please note that the time periods when these measurements were taken are not uniform, but the Committee felt it was important to present the information that we have. Additionally, there is a drop in 2021 in both the raw number and percentage of teachers with advanced degrees compared to 2020. It is no secret that many teachers nation-wide left the field because of the Pandemic, so to see a drop in these numbers is not surprising. However, it makes it much harder to assess the efficacy of the Referendum in terms of hiring more teachers with advanced degrees.

"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.

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.

Conclusions

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 in a format conducive to data analysis. We are grateful for the help of District staff members who have worked hard to get us the information we have thus far, and we must work together to establish a more streamlined, recurring flow of information. This is particularly true for relevant outcomes for teacher and staff recruitment and retention.

The CFOC requests that the district develops and implements a method to track retention and turnover on an employee basis. The current system tracks on the basis of a filled position, regardless of whether the same employee filled that position.

Recognition of Staff

The CFOC has achieved a good working relationship with District staff that has allowed us to access information in an easier and more timely manner. We would like to specifically thank Tim Bargeron, Doug Wagner, Christian Moreno Hernandez, and Amanda Means for their efforts and guidance.

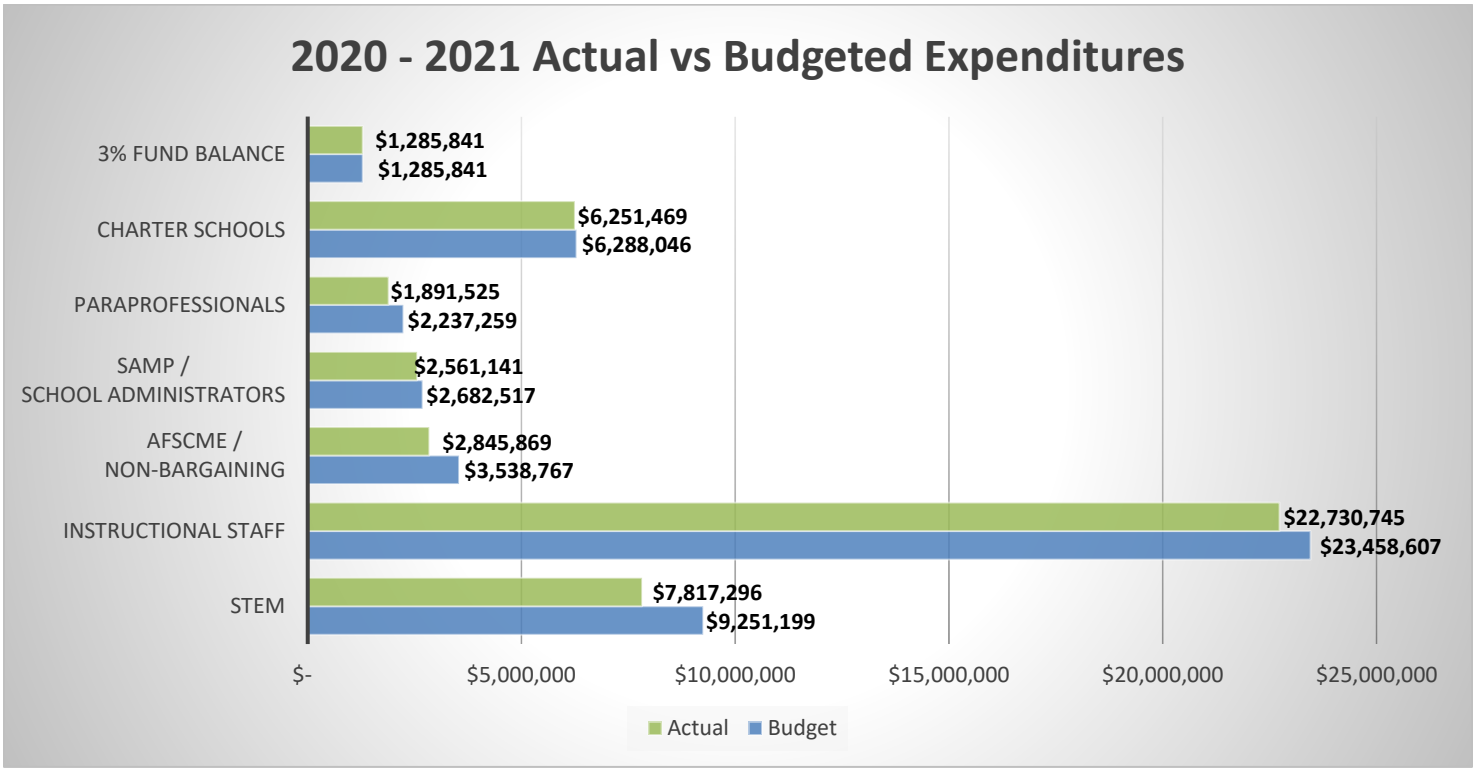
APPENDIX

CFOC ANNUAL REPORT FOR THE FISCAL YEAR ENDING JUNE 30, 2021

Schedule A

Referendum Expenditures - Budget vs Actual
by Project for Year Ending June 30th, 2021

	Goal	2019-20 Actual	%	2020-21 Budget	%	2020-21 Actual	%
STEM	15.50%	$ 6,697,496	15.90%	$ 9,251,199	18.98%	$ 7,817,296	17.22%
Instructional Staff	51.00%	$ 20,834,605	49.45%	$ 23,458,607	48.13%	$ 22,730,745	50.09%
AFSCME / Non-Bargaining	8.00%	$ 3,264,687	7.75%	$ 3,538,767	7.26%	$ 2,845,869	6.27%
SAMP / School Administrators	6.00%	$ 2,414,682	5.73%	$ 2,682,517	5.50%	$ 2,561,141	5.64%
Paraprofessionals	5.00%	$ 1,890,185	4.49%	$ 2,237,259	4.59%	$ 1,891,525	4.17%
Charter Schools	14.50%	$ 5,811,094	13.79%	$ 6,288,046	12.90%	$ 6,251,469	13.77%
3% Fund Balance	3.00%	$ 1,216,796	2.89%	$ 1,285,841	2.64%	$ 1,285,841	2.83%
Total	100.00%	$ 42,129,545	100.00%	$ 48,742,236	100.00%	$ 45,383,886	100.00%



Schedule B

Recap of 2021 vs 2020 Core and Resolution Revenue and Expenditures

Core vs Resolution Analysis	Sum of 2020 Actuals	Sum of 2021 Actuals	Difference Year to Year 2020 vs 2021	Percentage Difference
Revenues				
	$ 413,610,951	$ 426,979,970	$ 13,369,019	3.23%
Resolution	$ 40,559,710	$ 42,861,376	$ 2,301,666	5.67%
Total Revenues	$ 454,170,661	$ 469,841,346	$ 15,670,685	3.45%
Expenditures				
Core	$ 422,305,688	$ 415,174,965	$ (7,130,723)	-1.69%
Resolution	$ 40,912,748	$ 44,098,045	$ 3,185,297	7.79%
Total Expenditures	$ 463,218,436	$ 459,273,010	$ (3,945,426)	-0.85%
Difference				
Core	$ 8,694,737	$ 11,805,005	$ 3,110,268	
Resolution	$ 353,038	$ (1,236,669)	$ (1,589,707)	
Grand Total	$ 9,047,775	$ 10,568,336	$ 1,520,561	

2022 Income & Expenditures thru 28 February 2022

Core vs Resolution Analysis	2022 Budget	Difference Year to Year 2022 budget vs 2021 Actual	2022 Actuals thru 2/28/2022	Difference 2022 YTD Actual vs 2022 Budget
Revenues				
Core	$ 429,724,480	$ 2,744,511	$ 338,350,113	$ (91,374,367)
Resolution	$ 45,673,249	$ (2,811,874)	$ 42,791,374	$ (2,881,875)
Total Revenues	$ 475,397,730	$ (67,363)	$ 381,141,487	$ (94,256,242)
Expenditures				
Core	$ 446,397,758	$ 51,222,794	$ 282,608,825	$ (163,788,934)
Resolution	$ 49,840,300	$ 5,742,255	$ 29,889,478	$ (19,950,823)
Total Expenditures	$ 496,238,059	$ 56,965,049	$ 312,498,303	$ (183,739,756)
Difference				
Core	$ 16,673,278	$ 48,478,283	$ (55,741,288)	$ (72,414,566)
Resolution	$ 4,167,051	$ 8,554,129	$ (12,901,897)	$ (17,068,948)
Grand Total	$ 20,840,329	$ 57,032,412	$ (68,643,185)	$ (89,483,514)

Schedule C

2020/2021 Career and Technical Education/Vocational Millage Budget:

In 2020/2021, the focus was on renovating and updating equipment in technology labs at district middle and high schools to give students access to state-of-the-art equipment. Agricultural programs received new equipment along with medical programs within the district. With these improvements, students will now be able to excel in these fields. Lincoln Middle School purchased an Anatomage table for their health science program. Southeast High Schools agricultural science program bought a Turf tank which provides students with hands on experience in the application of modern turfgrass equipment. This technology extends to other areas of Agrotechnology and turfgrass management due to the use of GPS guidance. These technologies are already in use in the industry and in the military. Students will be poised to extend their knowledge to other types of equipment and fields like land survey, hydrographic survey and unmanned aerial vehicle navigation, thereby making their skills more marketable after graduation. Manatee High School received new tools for their entire marine engineering program.

2020/2021 Science Millage Budget:

Science millage funds spent in 2020 – 2021 were focused on providing resources, equipment, and materials needed for science teachers to engage in real-world, hands-on lessons. A new science resource teacher position, funded by the science budget, was introduced at Ballard Elementary. Updated science textbooks for grades K through 3 were purchased to bring district curriculum to the forefront of education. The Woz pilot program expanded, and these cutting-edge educational materials were added to Palm View K-8 and Ballard Elementary School. The IXL online science enrichment platform was used as a supplemental curriculum resource to support teachers in preparing for the 8th grade science FSA. Generation Genius and Mystery Science, online enrichment platforms, were used as a supplemental curriculum resource to support teachers in preparing students for the 5th grade science FSA. Classroom technology and equipment upgrades were provided to include light probes, sound probes, incubators, microslide viewers, dissection kits, microscopes, magnetizers, mitosis and meiosis stations, balances, and scales to ensure our students and schools have the most up to date equipment possible keeping our students engaged and excited to learn.

2020/2021 STEM Elementary Millage Budget:

During the 2021 – 2022 school year, the elementary millage budget was used to provide engaging learning opportunities in fresh environments. Furnishings were upgraded in 5 district Elementary STEM labs, with many more receiving updated equipment and software. Legends of Learning was made available to all elementary schools and offered more than 2,000 math & science games and simulations for grades K-5 across 350+ learning objectives. A new agriscience program was established at Myakka City Elementary. Planters, gardens, chicken coops, gardening supplies, and more were purchased to ensure this programs success and to provide hands-on learning opportunities for students. This budget was used to acquire robotics equipment and student iPads, while also granting access to online STEM competitions during a time when they couldn't be held in person. 17 elementary STEM teachers were funded from the millage funds. STEM elementary funds were spent appropriately and carefully to advance the STEM focus and goals of the School District of Manatee County.

2020/2021 Critical Mission School-Based Budget:

All elementary, middle, and high schools in Manatee County were again allocated their portion of this year's millage funds to be used for school-based, developed academic, and STEM learning enhancement projects. These efforts included one-on-one student academic tutoring focused on small group instruction in science and math. Technology enhancement has allowed student coding instruction that strengthens computational thinking skills and helps students explore the fundamentals of the application of academics in applied learning. Students are eager to work and learn new concepts that make a positive impact because of the millage funding.

AGENDA ITEM NO. II.4

School Board of Manatee County
June 16, 2022 - Workshop

Title
Discussion of Citizens' Financial Oversight Committee (CFOC)

Executive Summary
The Board will hold discussion regarding the Citizens' Financial Oversight Committee (CFOC).

Contact
Submitting Department: School Board