

Independent Citizens Referendum Oversight Committee (ICROC)

June 15, 2005 – 9:30 A.M.

Cabinet Conference Room, Administration Building

Those Present:

ICROC Members: Dave Eldridge, Denise Hurd, Mike Mayo, Henry Oliver, Mary White
Staff Members: Lansing Johansen, John Bowen, Doug Forth, Kevin Smith, Fred Matz, Nancy
Zambito, Deborah Beaty
Board Members: Janet Clark

Introductions took place.

John Bowen, School Board Attorney, reviewed the district's proposed policy governing the operations of ICROC and stated that the first "official" meeting of ICROC needs to be conducted prior to July 1, 2005. Mr. Bowen will send to each member of ICROC information pertaining to the Sunshine Law and how that rules the operations of this committee. It was determined that Deborah Beaty, Adm. Assistant to the School Board, will be the contact for ICROC. Mr. Bowen clarified that ICROC will report to the School Board and to the community.

Mary White stated that the "white paper" mandates that a quarterly report is completed, not an annual report as stated in the proposed policy. Mr. Bowen stated that Ms. White is correct and that the wording will be changed before it is presented to the Board for final approval.

Dr. Doug Forth presented an overview of the millage and the value of one-half mill as it will relate to revenue for the district.

Mr. Lanse Johansen presented an overview of the proposed expenditures.

Discussion followed by Dr. Oliver, Dr. Zambito, Dr. Forth, Mr. Bowen, and Mr. Mayo.

Mr. Fred Matz discussed the salary issues that will be impacted by the one-half mill.

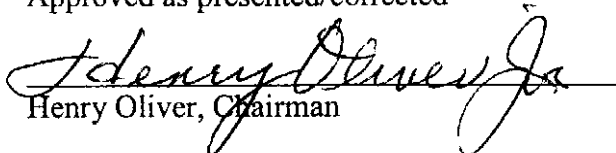
Discussion followed by Mr. Eldridge, Dr. Oliver, Dr. Zambito, and Ms. White.

Mr. Johansen requested that ICROC meet for their first "official" meeting on June 29, Mrs. Beaty to identify the best time according to calendars of the members. Mr. Johansen requested that the committee be prepared at the June 29 meeting to determine their "structure," selection of chair, etc.

There being no further business to be addressed, this workshop adjourned at 11:10 a.m. An audio recording will be maintained on the district's server. Materials distributed at this meeting are attached to these minutes to complete the record.

Presented by: Mary E. White, Secretary

Approved as presented/corrected


Henry Oliver, Chairman

10-19-05
Date

INDEPENDENT CITIZENS REFERENDUM OVERSIGHT COMMITTEE (ICROC)
INFORMAL ORIENTATION MEETING
WEDNESDAY, JUNE 15, 2005
9:30 A.M. TO 12:00 NOON

- I. Call to Order – Lanse Johansen
- II. Introductions/Committee Membership Review – Lanse Johansen
- III. Overview by Board Attorney – John Bowen
 - a. Policy 2.24 (subject to Board approval 6-21-05) Committee Role
 - b. Open Government Laws (Florida Sunshine Law & Public Records Act)
 - c. Ballot Resolution (approved 11-2-04)
- IV. Staff Presentations of Referendum Plan
 - a. Value of one-half mill overview – Doug Forth
 - b. Referendum planning model – Lanse Johansen
 - c. How referendum fits into district budget model (CABM) – Lanse Johansen/staff
 - d. Instructional salary increases explanation – Fred Matz
- V. Conceptual Structure for Accountability Reporting – Fred Matz
 - a. State coding (Redbook) overview
 - b. Referendum revenue tracking
 - c. Non-salary program expenditures
 - d. Salary/benefits reporting
- VI. Topics for Next Meeting (Prior to July 1?) – Lanse Johansen
 - a. Committee organization
 - b. Questions concerning staff presentations/handouts
 - c. Plans for future meetings

Staff:

Lansing K. Johansen, Chief Business Officer

John Bowen, School Board Attorney

Dr. Doug Forth, Assistant Superintendent, Budget and Resource Allocation

Fred Matz, Assistant Superintendent, Finance and Business Services

REFERENDUM OVERSIGHT MEMBERS

	A	B	C	D	E
	Member	Organization	Mailing Address	E-Mail Address	Phone/Fax Numbers
1	Dave Eldridge	Economic Development Council	1310 Gulf Blvd. #5G, Clearwater 33767	dmeidri@tampabay.rr.com	727-596-5067
2					Cell: 727-422-4459
3					
4	Margo Fischer	League of Women Voters	Raymond James	Margo.Fischer@RaymondJames.com	727-551-5235
5					
6					
7	Denise Hurd	Pinellas County SAC	2050 Summit Dr., Dunedin 34698-3653	dhurd01@tampabay.rr.com	727-733-0187
8					
9					
10					
11	Mitch Lee	Education Foundation	Ratheon - Division V.P.	mitc h_lee@raytheon.com	727-302-7070
12					
13					
14	Mike Mayo	Pinellas Realtor Organization	7655 38th Ave. North, St. Pete 33710	mmayo@tampabayrealtor.com	727-347-7655 Fax: 727-347-0779
15					
16					
17	Dr. Henry Oliver	COQEBS	2942 63rd Avenue S., St. Pete 33712	henryolr@msn.com	727-867-5963 Fax: 727-864-1965
18		Concerned Organizations for Quality Educators for Black Students			
19					
20	Mary White	Pinellas County Council PTA	1560 Chateau Wood Drive, Clw 33764	MewMek@aol.com	727-530-4287 Fax: 727-524-8718
21					
22					

2.24 INDEPENDENT CITIZENS REFERENDUM OVERSIGHT COMMITTEE (ICROC)

(This amendment was reviewed by the School Board on May 10, 2005. It's now pending final School Board approval on June 21, 2005)

(1) Voter Approval of Referendum

(a) In the general election of November 2, 2004, voters approved an additional one-half mill ad valorem tax for school district operating expenses for four years beginning July 1, 2005.

(b) BALLOT QUESTION: Shall the Pinellas County school district ad valorem millage be increased by a total of one-half mill for necessary operating expenses including funds to recruit and retain quality teachers; preserve reading programs and music and art classes; and provide up-to-date textbooks and technology beginning July 1, 2005, and ending four fiscal years later on June 30, 2009, with oversight of these expenditures by an independent citizens financial oversight committee?

2) Creation, Membership and Date of Establishment

(a) The School Board establishes the Independent Citizens Referendum Oversight Committee (ICROC) consisting of seven members each appointed by one of the following organizations as hereinafter provided.

1. League of Women Voters
2. Pinellas County Council of PTAs (PCCPTA)
3. Pinellas County Education Foundation
4. Pinellas Realtor Organization
5. Concerned Organizations for Quality Education for Black Students (COQUEBS)
6. Pinellas County SAC Association, Inc.
7. Pinellas County Economic Development Council

(3) Term of Membership

(a) Each appointing authority shall appoint one member for an initial term of four years. All subsequent appointments shall be for a term of four years except that any appointment to fill a vacancy that has occurred prior to the expiration of the term shall be for the expiration of that term.

(b) Any member who misses two meetings during a school year shall be contacted by the chairperson regarding non-attendance. If a third meeting is missed, the chairperson shall request the organization that appointed the member to remove the member for non-attendance and appoint a replacement member.

(4) Open Government Laws

(a) ICROC, as a committee created by the School Board for purposes of advising the School Board, is subject to the Government in the Sunshine Law (Section 286.011) and Florida's Public Records Act (Chapter 119). All meetings of ICROC shall be open to the public and shall be properly noticed to

members of the public. Minutes are required for each meeting. The minutes of each meeting and any written reports, recommendations, or any other records of ICROC shall be open to public inspection.

(b) In accord with the scheduled agenda, ICROC shall provide a reasonable opportunity at each of its meetings for members of the public to address ICROC. This provision shall not apply to any joint workshop with the School Board or to any subcommittee meeting. ICROC shall announce to the public before receiving public input that ICROC does not receive and act on any individual complaints or requests and does not act as an appellate body to review any decision of the district or school administrators. ICROC shall also inform the public before receiving input that it acts as an oversight committee.

(5) Meetings

(a) The district's Chief Business Officer (CBO) will coordinate the initial organizational meeting of ICROC. The initial meeting shall occur before July 1, 2005.

(b) At the organization meeting, the ICROC shall elect a chairperson and vice-chairperson and establish how future meetings will be scheduled.

(6) Officers

(a) ICROC shall annually elect a chairperson, vice-chairperson, and secretary from among the membership of the committee.

(7) Quorum

(a) ICROC cannot take any action or carry on a meeting in the absence of a quorum. A quorum at any meeting of ICROC shall consist of a simple majority of the membership. The vote of the majority of the members present at a meeting at which a quorum is present is necessary for the adoption of any matter voted on by ICROC.

(8) Meeting Space

(a) The School Board will provide adequate and dignified meeting space for ICROC at the administration building (or another place, if agreed by ICROC). All meetings for the transaction of business shall occur in Pinellas County.

(9) Responsibilities of ICROC

(a) ICROC shall function as an advisory body to the School Board to advise the School Board on whether the School Board is utilizing the proceeds of the additional one-half mill ad valorem tax for necessary operating expenses including funds to recruit and retain quality teachers; preserve reading programs and music and art classes; and provide up-to-date textbooks and technology.

(b) ICROC will annually render a report to the School Board containing comments on the School Board's compliance with the ballot language. The report will be kept on file in the School Board office and made available to the public.

(c) Reports and Comments from ICROC

1. All reports and comments from the ICROC to the School Board shall be in writing. Such reports and comments shall be forwarded to the School Board with a copy provided to the Superintendent.

2. Any member of ICROC who disagrees with a written report or comment of ICROC shall be permitted to append a signed statement setting forth the basis for such disagreements.

3. An oral presentation of the report to the Board shall be made by ICROC at a regularly scheduled School Board meeting under the Special Order Agenda.

(10) Responsibilities of the Superintendent

(a) The Superintendent (or designee) shall at least annually file a report and make a presentation to ICROC clearly demonstrating how the additional proceeds of the one-half mill ad valorem tax is being expended.

(b) The Superintendent (or designee) shall respond as promptly as practicable to all requests for additional information from ICROC and shall make appropriate staff available to present information on the expenditure of the proceeds of the additional one-half mill ad valorem tax. The Superintendent shall provide ICROC such clerical and other assistance as may reasonably be required for ICROC's timely discharge of its responsibilities.

(c) The Superintendent shall review each report forwarded by ICROC and shall make recommendations to the School Board within 30 days of receipt for action, if any, on the report of ICROC.

(d) The Superintendent shall provide ICROC with a copy of the Superintendent's recommendation for action by the School Board and notify ICROC when the School Board will consider and act upon the Superintendent's recommendations.

Statutory Authority: 1001.32(2), 1001.41, 1001.42, 1001.43 F.S.

Laws Implemented: 1011.71(6) F.S.

History: New

RESOLUTION

A RESOLUTION DIRECTING THE PINELLAS COUNTY COMMISSIONERS TO PLACE A MEASURE ON THE BALLOT FOR THE NOVEMBER 2, 2004 GENERAL ELECTION FOR THE ELECTORS WITHIN THE SCHOOL DISTRICT TO VOTE ON THE APPROVAL OF AN ADDITIONAL ONE-HALF MILL AD VALOREM TAX FOR FOUR YEARS PURSUANT TO SECTION 1011.73 (2), FLORIDA STATUTES (2003).

WHEREAS, section 1011.73(2), Florida Statutes (2003), authorizes the School Board pursuant to a resolution adopted at a regular meeting to direct the County Commissioners to call an election at which the electors within the school district may approve an ad valorem tax millage as authorized under section 1011.71(6), Florida Statutes (2003); and

WHEREAS, section 1011.71(6), Florida Statutes (2003), authorizes a school district to levy by local referendum additional millage for school operational purposes up to an amount that, when combined with the nonvoted millage levied, does not exceed the 10 mill limit established under the Constitution; and

WHEREAS, the School Board has determined that it is in the best interests of the school district to submit to the voters the question of approving an additional one-half mill ad valorem tax for four years for necessary operating expenses.

NOW THEREFORE, BE IT RESOLVED BY THE SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA, IN REGULAR SESSION DULY ASSEMBLED THIS 27TH DAY OF JULY, 2004, THAT THE BOARD OF COUNTY COMMISSIONERS OF PINELLAS COUNTY, FLORIDA, IS HEREBY DIRECTED TO CALL AN ELECTION IN CONJUNCTION WITH THE GENERAL ELECTION OF NOVEMBER 2, 2004, AT WHICH THE ELECTORS WITHIN THE SCHOOL DISTRICT MAY VOTE ON THE APPROVAL OF AN ADDITIONAL ONE-HALF MILL AD VALOREM TAX FOR FOUR YEARS AS AUTHORIZED UNDER SECTION 1011.71 (6), FLORIDA STATUTES (2003), AND THE SUBSTANCE OF THE MEASURE AND THE BALLOT TITLE SHALL BE AS FOLLOWS:

BALLOT TITLE: APPROVAL OF AN ADDITIONAL ONE-HALF MILL AD VALOREM TAX FOR SCHOOL DISTRICT OPERATING EXPENSES.

BALLOT QUESTION: Shall the Pinellas County school district ad valorem millage be increased by a total of one-half mill for necessary operating expenses including funds to recruit and retain quality teachers; preserve reading programs and music and art classes; and provide up-to-date textbooks and technology beginning July 1, 2005, and ending four fiscal years later on June 30, 2009, with oversight of these expenditures by an independent citizens financial oversight committee?

..... YES FOR APPROVAL.

..... NO FOR REJECTION

[Extracted from
Board Agenda Book
Dated July 27, 2004]

VALUE OF 1/2 MILLS

<u>Gross Taxable Value</u>	<u>x</u>	<u>Budget Limitation</u>	<u>x</u>	<u>Millage</u>	<u>=</u>	<u>Tax Revenue</u>
\$60,000,000,000	x	95%	x	1 mill	=	\$57,000,000
\$60,000,000,000	x	95%	x	1/2 Mill	=	\$28,500,000

REFERENDUM

	2005/06	2006/07	2007/08	2008/09	2009/10	4 Year Cumulative Impact	5 Year Cumulative Impact
Teacher Salaries 80% % Raise	22.8 6.5%	1.2 0.3%	1.2 0.3%	1.3 0.3%	1.3 0.3%	98.5	126.3
Program 20%							
Reading Programs	2.0	0.0	0.0	0.0	0.0	8.0	10.0
Art Programs	1.0					4.0	5.0
Music Programs	1.0					4.0	5.0
Technology in Schools	1.0					4.0	5.0
To Be Allocated (programs)	0.7	0.3	0.0	0.0	0.0	4.6	6.5
F							
G							
H							
I							
J							
Total Spent/Added	28.5	1.5	1.5	1.6	1.6	123.1	157.8

Annual Cumulative Impact	28.5	30.0	31.5	33.1	34.7	123.1	157.8
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	2001/02 Actual
Revenue	628.2
Net Transfers In	11.8
Beginning Fund Balance	87.4
Total	727.4
Approp/Expenditures	642.7
Ending Fund Balance	84.7
Total	727.4

	Revenue Tracking							
	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Prior Base	637.7	651.5	651.6	711.7	778.7	823.6	855.7	895.8
New State	51.0	14.1	3.0	9.4	5.0	4.0	3.0	2.0
New Local	41.3	15.4	23.0	26.9	29.0	31.5	33.0	35.3
Changes			-3.3	7.0				
REF				28.5	1.5	1.1	1.0	1.0
Other	1.4	-1.0	7.0	-7.0	0.2	0.5	0.2	0.2
FRS				2.2	14.0			
New Base	652.8	691.0	711.7	778.7	829.0	855.7	903.5	943.3

	Appropriations/Expenditures							
	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Approp/Exp	644.0	669.4	697.2	724.8	793.9	839.5	866.1	901.0
Adjusted Plan	48.0	33.7	27.3	71.6	47.6	29.6	37.9	42.7
Est Lapse	-14.2	-12.2	0.8	-2.0	-2.0	-3.0	-3.0	-3.0
Planned Reductions	-10.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Choice Plan	4.2	6.3	-0.5	-0.5	0.0	0.0	0.0	0.0
Total Approp/Exp	663.4	697.2	724.8	793.9	839.5	866.1	901.0	940.7

- (1) Actual 03/04 close-out results
 (2) New Tools Prior: \$3.2, \$2.5, \$5.9, 2.7 03/07
 (3) New Tools CW reflect new initiatives
 (4) Raises 5/06=\$34,000 min?? + REF+ 4.0%NI, 06/07=2%,
 07/08=2.5%, 08/09=3%, 09/10=3.5%, 06/10 overall avgs INI
 (5) Health Insurance increases approx 5 to 10% 2008 forward
 Goal is to maintain close to 80% Bd. Cont. Range
 (6) FRS adjusted 05/06=7.83% RevOK, 06/07(R=\$14.67)=10.89%
 (7) REF half Mill 05/06, Rev. Roll, 5.3% Increase, RENEW 09/10
 spending plan (80/20%) 28.5+1.5+1.5+1.5=\$144, Rev=\$157.8
 (8) Choice addtl \$7.5, \$7.0, \$6.5 MM 03/06
 (9) Class Size \$8.8 03/04 + \$5.0 each future year=\$166.6
 (10) Realigns/Cuts utilizing Categ total \$1.7MM
 (11) Revenue up \$36.3MM 05/06, \$34+\$1MM/yr. thereafter
 (12) Rev/Exp balance to FM 3 proj's 5/10/05
 (13) Full Tchr. Experience 04/05 implementation 12-1-04
 (14) Balances to FM3 proj. McKay/Tax, Calc. 4 basis
 (15) Revenue/Approx 04/05=BAW7 modified FM-2
 (16) Rev 05/06 Adj. Fiscal Conference \$36.3MM, 4th Calc Base
 (17) Adds BSC Requests and Supl SM Adjusts., New Tools
 (18) Transfers Adj LSS
 (19) Vocal Charter School on Hold
 (20) No 2-mill relief for prop/casualty ins in 05/06

Revenue - Expenditures	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
Revenue	652.0	681.0	711.7	778.7	829.0	865.7	903.5	942.3
Net Transfers In	9.0	4.7	5.4	7.4	10.0	5.0	5.0	0.0
Beginning Fund Balance	87.7	76.8	65.3	57.6	49.8	49.3	53.9	51.4
Total	748.7	762.5	782.4	843.7	888.8	920.0	962.4	1005.7
Approp/Expenditures	659.4	697.2	724.8	793.9	839.5	866.1	901.0	940.7
Ending Fund Balance	76.6	65.3	57.6	49.8	49.3	53.9	61.4	55.0
Total	736.0	762.5	782.4	843.7	888.8	920.0	962.4	1005.7
PR's/TC's	-10.6	-23.8	0.0					

Ending Fund Balance								
	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Oblig	23.4	29.3	29.7	29.7	29.7	29.7	29.7	29.7
Commit	34.8	30.3	20.6	14.2	12.4	12.7	13.0	13.3
Conting		5.7		5.9	7.2		12.7	
Total EFB		65.3		49.8	49.3		61.4	

	Adjusted Planned Spending							Cumulative
	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	Impact
Health Insurance	10.0	5.7	5.1	9.0	10.0	11.0	12.5	216.8
SAS Implementation	12.0	0.0	0.0	0.0	0.0	0.0	0.0	84.0
Raises - Instruct	7.3	9.2	8.6	7.0	6.8	11.0	12.8	238.5
- All Others	0.7	4.0	6.6	3.2	4.0	5.0	6.0	102.7
Liability Insurance	1.0	0.0	0.5	0.5	0.5	0.5	0.5	14.5
Staffing Model - Growth	-3.8	0.0	0.0	0.0	1.0	0.0	1.0	-22.6
Inflation	1.5	1.5	1.0	1.0	1.0	1.0	1.0	34.5
Class Size	8.8	5.0	5.0	5.0	5.0	5.0	5.0	166.6
Increased Categoricals	1.7	0.0	3.7	0.0	0.0	0.0	0.0	30.4
District Cuts/Align	-18.5	0.0	-1.7	0.0	0.0	0.0	0.0	-138.0
FRS	7.7	0.0	2.2	14.6	2.0	2.0	2.0	135.3
Budget Adjusts	2.1	1.1	2.0	2.6	-5.0	0.0	0.0	26.7
REF-See Detail Page	0.0	0.0	28.5	1.5	1.5	1.6	1.6	157.8
New Tools/Initiatives - CW	0.0	0.7	4.2	0.5	0.5	0.0	0.0	28.7
New Tools/Initiatives - Prior	3.2	2.5	5.9	2.7	0.3	0.3	0.3	79.5
Total Planned Spending	33.7	27.3	71.6	47.6	28.0	37.9	42.7	1155.4
Annual Cumulative Impact	33.7	61.0	132.6	180.2	208.2	247.7	290.4	1155.4

New Tools/Initiatives - CW

	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	Cumulative Impact
Emergency Notification System(NTI)	0.0	0.4	0.0	0.0	0.0	0.0	0.0	2.4
HR Induction/Mentoring	0.0	0.0	0.2	0.0	0.0	0.0	0.0	1.0
TERMS/CrossPointe Transition	0.0	0.0	1.0	0.5	0.0	0.0	0.0	8.5
Replace Medicare Claiming System	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
GPS Annual/Field Coord Changes	0.0	0.0	0.5	0.0	0.0	0.0	0.0	4.3
Safety Consolidation	0.0	0.0	0.3	0.0	0.0	0.0	0.0	1.5
Budget Steering Funded	0.0	0.0	0.9	0.0	0.0	0.0	0.0	4.5
Supt Staff Model Adjusts	0.0	0.0	1.3	0.0	0.0	0.0	0.0	6.5
Charter Technical School	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Tools	0.0	0.0	4.2	0.5	0.0	0.0	0.0	28.7

Annual Cumulative Impact

28.7

New Tools/Initiatives - Prior

	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	Cumulative Impact
GPS - Transp	0.0	0.2	0.0	0.0	0.0	0.0	0.0	1.2
ESE Paper Reduction	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Assessment System	0.0	0.5	0.9	1.2	0.0	0.0	0.0	12.3
PES/Energy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CEP	0.0	0.0	3.4	2.2	0.0	0.0	0.0	25.8
Bayside High	0.3	1.5	0.9	0.0	0.0	0.0	0.0	15.6
Charter Schl - Rev Loss	0.3	1.0	0.5	0.3	0.0	0.3	0.0	15.4
Tchrs Yrs Exper	0.1	0.5	0.2	0.0	0.0	0.0	0.0	4.7
Transp Excess Drvrs	2.5	-1.5	0.0	-1.0	0.0	0.0	0.0	4.5
New Tools	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	3.2	2.5	5.9	2.7	0.0	0.3	0.0	79.5

Annual Cumulative Impact

79.5

REFERENDUM

	2005/06	2006/07	2007/08	2008/09	2009/10	4 Year Cumulative Impact	5 Year Cumulative Impact
Teacher Salaries 80% % Raise	22.8 6.5%	1.2 0.3%	1.2 0.3%	1.2 0.3%	1.2 0.3%	98.5	126.3
Program 20%							
Reading Programs	2.0	0.0	0.0	0.0	0.0	8.0	10.0
Art Programs	1.0					4.0	5.0
Music Programs	1.0					4.0	5.0
Technology in Schools	1.0					4.0	5.0
To Be Allocated (programs)	0.7	0.3	0.0	0.0	0.0	4.6	6.5
F							
G							
H							
I							
J							
Total Spent/Added	28.5	1.5	1.5	1.6	1.6	123.1	157.8

Annual Cumulative Impact	28.5	30.0	31.5	33.1	34.7	123.1	157.8
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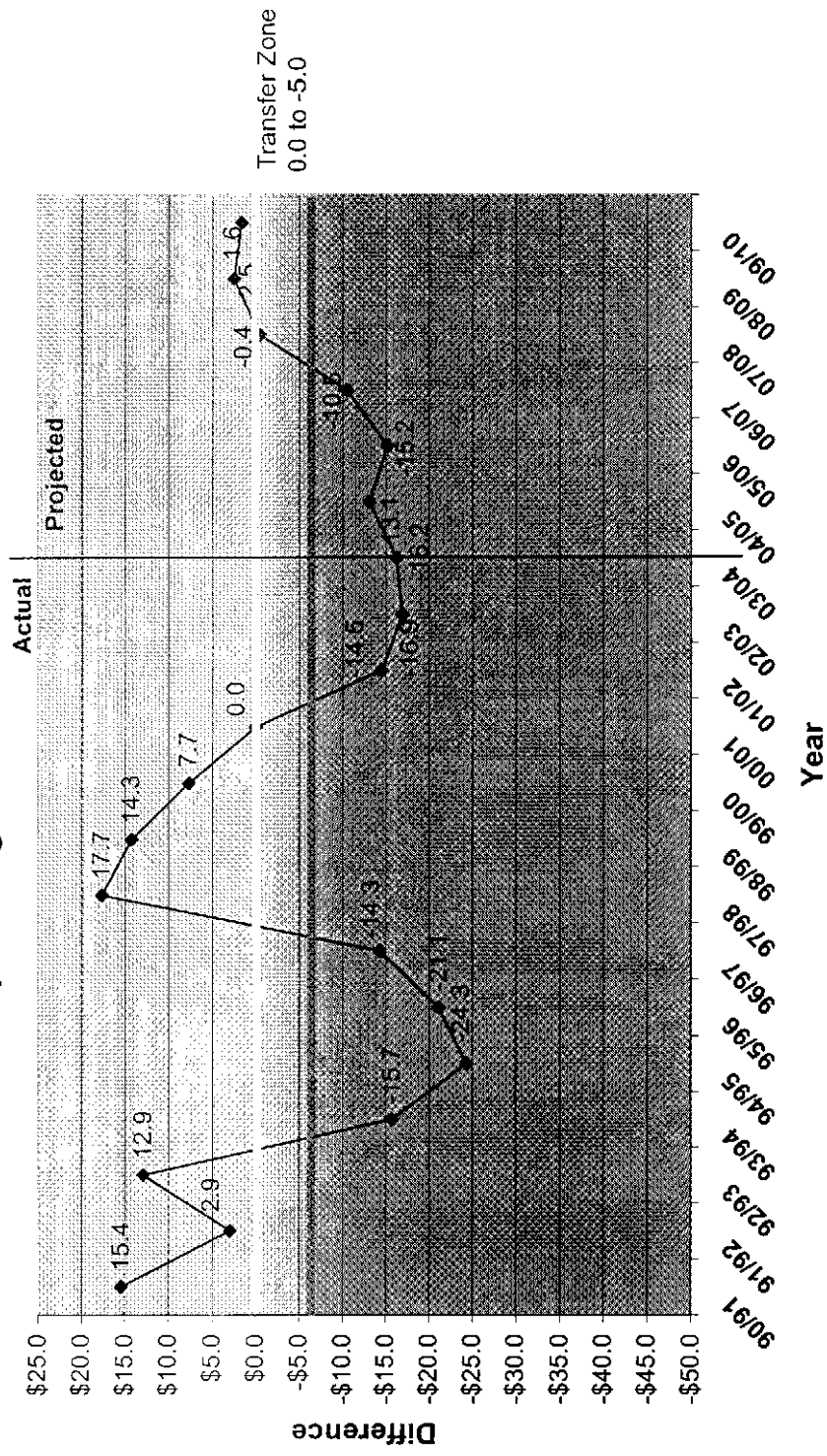
Obligated Reserves

<u>Item Reserved</u>	<u>02/03</u>	<u>03/04</u>	<u>04/05</u>	<u>05/06</u>	<u>06/07</u>	<u>07/08</u>	<u>08/09</u>	<u>09/10</u>
Carry-Forwards	15.0	15.1	15.0	15.0	15.0	15.0	15.0	15.0
Encumbrances	1.4	8.5	8.5	8.5	8.5	8.5	8.5	8.5
Inventory	4.0	3.5	4.0	4.0	4.0	4.0	4.0	4.0
Central Printing	1.1	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Blair Estate	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Obligated Reserves Total	23.4	29.3	29.7	29.7	29.7	29.7	29.7	29.7

Committed Reserves

<u>Item Reserved</u>	<u>02/03</u>	<u>03/04</u>	<u>04/05</u>	<u>05/06</u>	<u>06/07</u>	<u>07/08</u>	<u>08/09</u>	<u>09/10</u>
	End of Year							
Choice Reserve	23.0	15.5	8.5	2.0	0.0	0.0	0.0	0.0
Work Force Development	0.0	0.2	1.0	2.2	2.4	2.7	3.0	3.3
FEFP Variations	0.5	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Performance Pay	1.0	0.5	0.5	0.5	0.5	0.5	0.5	0.5
FTE Audit Adjusts	0.0	0.9	0.9	0.9	0.9	0.9	0.9	0.9
Out Side Auditors	0.0	0.3	0.2	0.1	0.0	0.0	0.0	0.0
Medicaid	1.1	0.9	0.9	0.9	1.0	1.0	1.0	1.0
McKay Vouchers	4.4	5.0	5.8	5.6	5.6	5.6	5.6	5.6
Other 1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other 2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Committed Reserves Total	34.8	30.3	20.6	14.2	12.4	12.7	13.0	13.3

Revenue vs Expenditures Operating Fund



**APPROVED 2005/2006
INSTRUCTIONAL SALARY SETTLEMENT**

Amount Available

From Referendum (Estimated Tax Roll \$60 bil.- rec \$28.5 mil) (80% of \$28.5 mil)	\$22,800,000
Provided in Model from State funding	<u>8,600,000</u>
Total Available	<u><u>\$31,400,000</u></u>

Uses

Instructional Salary Schedule	\$30,600,000
Teacher Substitute Package	600,000
Expansion of High Priority Substitute Schools	100,000
School Psychologists & Speech Pathologists	<u>100,000</u>
Total Uses	<u><u>\$31,400,000</u></u>

REFERENDUM SUPPLEMENT

\$2,625 at \$28.5 million (80% equals \$22.8 million)

Referendum

Salary	\$2,625 x	7,520	\$19,740,000
Benefits	\$19,740,000 x	15.48%	<u>3,055,752</u>
Total Referendum for Salaries & Benefits			<u><u>\$22,795,752</u></u>

Pinellas County School Board
INSTRUCTIONAL SALARY SCHEDULE
2005/2006

YEARS	Step	LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4	LEVEL 5
0	Beg	\$34,000	\$34,800	\$36,150	\$37,350	\$38,500
1 & 2	1	34,300	35,100	36,450	37,650	38,800
3 & 4	2	34,825	35,625	36,975	38,175	39,325
5	3	35,575	36,375	37,725	38,925	40,075
6 & 7	4	36,375	37,175	38,525	39,725	40,875
8	5	36,675	37,475	38,825	40,025	41,175
9	6	37,900	38,700	40,050	41,250	42,400
10	7	38,200	39,000	40,350	41,550	42,700
11	8	38,500	39,300	40,650	41,850	43,000
12	9	38,800	39,600	40,950	42,150	43,300
13	10	40,050	40,850	42,200	43,400	44,550
14	11	40,350	41,150	42,500	43,700	44,850
15	12	40,650	41,450	42,800	44,000	45,150
16	13	40,950	41,750	43,100	44,300	45,450
17	14	42,200	43,000	44,350	45,550	46,700
18	15	42,500	43,300	44,650	45,850	47,000
19	16	42,800	43,600	44,950	46,150	47,300
20	17	44,550	45,350	46,700	47,900	49,050
21	18	46,100	46,900	48,250	49,450	50,600
22	19	51,400	52,200	53,550	54,750	55,900
23 thru 26	20	54,400	55,200	56,550	57,750	58,900
27 and over	21	55,400	56,200	57,550	58,750	59,900

* The amounts above include \$2,625 in Referendum Supplement dollars that were approved by the voters on November 2, 2004 . Effective 7/1/2005 to 6/30/2009

** This Schedule is for 198 Teacher Days.

Approved 2005/06

INSTRUCTIONAL SALARY SCHEDULE

INCREMENT LEVEL					TOTAL SALARY	\$25,296,975
Increment	2	3	4	5	FRINGE	\$3,915,972
Amount	800	2,150	3,350	4,500	SALARY & FRINGE	\$29,212,947
Percentage	3%	10%	10%	10%	AGGREGATE % INC	8.72%

GRAND TOTAL WITH LONGEVITY INCREASE	\$30,624,696
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LEVEL 1									
Step	Incre.	YEARS	2004/2005 SALARY*	2005/06 SALARY	INCREASE	% INCREASE	No. of Positions	COST	2004/2005 Salary
1	300	1	\$31,100	34,300	\$3,200	10.3%	312.0	\$998,400	\$9,703,200
1	0	2	31,450	34,300	2,850	9.1%	260.0	741,000	8,177,000
2	525	3	31,950	34,825	2,875	9.0%	235.0	675,625	7,508,250
2	0	4	32,200	34,825	2,625	8.2%	213.0	559,125	6,858,600
3	750	5	32,950	35,575	2,625	8.0%	222.0	582,750	7,314,900
4	800	6	33,450	36,375	2,925	8.7%	204.0	596,700	6,823,800
4	0	7	33,600	36,375	2,775	8.3%	196.0	543,900	6,585,600
5	300	8	33,700	36,675	2,975	8.8%	173.0	514,675	5,830,100
6	1225	9	34,000	37,900	3,900	11.5%	142.0	553,800	4,828,000
7	300	10	34,500	38,200	3,700	10.7%	119.0	440,300	4,105,500
8	300	11	34,800	38,500	3,700	10.6%	147.0	543,900	5,115,600
9	300	12	35,100	38,800	3,700	10.5%	125.0	462,500	4,387,500
10	1250	13	35,400	40,050	4,650	13.1%	95.0	441,750	3,363,000
11	300	14	35,800	40,350	4,550	12.7%	100.0	455,000	3,580,000
12	300	15	36,250	40,650	4,400	12.1%	85.0	374,000	3,081,250
13	300	16	36,600	40,950	4,350	11.9%	102.0	443,700	3,733,200
14	1250	17	37,250	42,200	4,950	13.3%	89.0	440,550	3,315,250
15	300	18	38,150	42,500	4,350	11.4%	65.0	282,750	2,479,750
16	300	19	39,900	42,800	2,900	7.3%	70.0	203,000	2,793,000
17	1750	20	41,550	44,550	3,000	7.2%	81.0	243,000	3,365,550
18	1550	21	43,100	46,100	3,000	7.0%	82.0	246,000	3,534,200
19	5300	22	45,700	51,400	5,700	12.5%	69.0	393,300	3,153,300
20	3000	23	50,300	54,400	4,100	8.2%	65.0	266,500	3,269,500
20	0	Over 23/26	51,400	54,400	3,000	5.8%	697.0	2,091,000	35,825,800
TOTAL							3,948.0	\$13,093,225	\$148,731,850
Longevity	27 & Over		51,400	55,400	4,000	7.8%			

* Salary for experience step in prior year.

Approved 2005/06

INSTRUCTIONAL SALARY SCHEDULE

LEVEL 2

Step	Incre.	YEARS	2004/2005 SALARY	2005/06 SALARY	INCREASE	% INCREASE	No. of Positions	COST	2004/2005 Salary
1	300	1	\$31,900	35,100	\$3,200	10.0%	2.0	\$6,400	\$63,800
1	0	2	32,250	35,100	2,850	8.8%	7.0	19,950	225,750
2	525	3	32,750	35,625	2,875	8.8%	6.0	17,250	196,500
2	0	4	33,000	35,625	2,625	8.0%	15.0	39,375	495,000
3	750	5	33,750	36,375	2,625	7.8%	12.0	31,500	405,000
4	800	6	34,250	37,175	2,925	8.5%	14.0	40,950	479,500
4	0	7	34,400	37,175	2,775	8.1%	15.0	41,625	516,000
5	300	8	34,500	37,475	2,975	8.6%	12.0	35,700	414,000
6	1225	9	34,800	38,700	3,900	11.2%	14.0	54,600	487,200
7	300	10	35,300	39,000	3,700	10.5%	18.0	66,600	635,400
8	300	11	35,600	39,300	3,700	10.4%	21.0	77,700	747,600
9	300	12	35,900	39,600	3,700	10.3%	10.0	37,000	359,000
10	1250	13	36,200	40,850	4,650	12.8%	17.0	79,050	615,400
11	300	14	36,600	41,150	4,550	12.4%	22.0	100,100	805,200
12	300	15	37,050	41,450	4,400	11.9%	28.0	123,200	1,037,400
13	300	16	37,400	41,750	4,350	11.6%	29.0	126,150	1,084,600
14	1250	17	38,050	43,000	4,950	13.0%	27.0	133,650	1,027,350
15	300	18	38,950	43,300	4,350	11.2%	34.0	147,900	1,324,300
16	300	19	40,700	43,600	2,900	7.1%	21.0	60,900	854,700
17	1750	20	42,350	45,350	3,000	7.1%	29.0	87,000	1,228,150
18	1550	21	43,900	46,900	3,000	6.8%	25.0	75,000	1,097,500
19	5300	22	46,500	52,200	5,700	12.3%	19.0	108,300	883,500
20	3000	23	51,100	55,200	4,100	8.0%	36.0	147,600	1,839,600
20	0	Over 23/26	52,200	55,200	3,000	5.7%	281.0	843,000	14,668,200
TOTAL							714.0	\$2,500,500	\$31,490,650
Longevity		27 & Over	52,200	56,200	4,000	7.7%			

Approved 2005/06

INSTRUCTIONAL SALARY SCHEDULE

LEVEL 3									
Step	Incr.	YEARS	2004/2005 SALARY	2005/06 SALARY	INCREASE	% INCREASE	No. of Positions	COST	2004/2005 Salary
1	300	1	\$33,250	36,450	\$3,200	9.6%	66.0	\$211,200	\$2,194,500
1	0	2	33,600	36,450	2,850	8.5%	67.0	190,950	2,251,200
2	525	3	34,100	36,975	2,875	8.4%	71.0	204,125	2,421,100
2	0	4	34,350	36,975	2,625	7.6%	83.0	217,875	2,851,050
3	750	5	35,100	37,725	2,625	7.5%	113.0	296,625	3,966,300
4	800	6	35,600	38,525	2,925	8.2%	111.0	324,675	3,951,600
4	0	7	35,750	38,525	2,775	7.8%	98.0	271,950	3,503,500
5	300	8	35,850	38,825	2,975	8.3%	80.0	238,000	2,868,000
6	1225	9	36,150	40,050	3,900	10.8%	92.0	358,800	3,325,800
7	300	10	36,650	40,350	3,700	10.1%	92.0	340,400	3,371,800
8	300	11	36,950	40,650	3,700	10.0%	78.0	288,600	2,882,100
9	300	12	37,250	40,950	3,700	9.9%	85.0	314,500	3,166,250
10	1250	13	37,550	42,200	4,650	12.4%	76.0	353,400	2,853,800
11	300	14	37,950	42,500	4,550	12.0%	61.0	277,550	2,314,950
12	300	15	38,400	42,800	4,400	11.5%	67.0	294,800	2,572,800
13	300	16	38,750	43,100	4,350	11.2%	86.0	374,100	3,332,500
14	1250	17	39,400	44,350	4,950	12.6%	81.0	400,950	3,191,400
15	300	18	40,300	44,650	4,350	10.8%	79.0	343,650	3,183,700
16	300	19	42,050	44,950	2,900	6.9%	57.0	165,300	2,396,850
17	1750	20	43,700	46,700	3,000	6.9%	74.0	222,000	3,233,800
18	1550	21	45,250	48,250	3,000	6.6%	69.0	207,000	3,122,250
19	5300	22	47,850	53,550	5,700	11.9%	63.0	359,100	3,014,550
20	3000	23	52,450	56,550	4,100	7.8%	55.0	225,500	2,884,750
20	0	Over 23/26	53,550	56,550	3,000	5.6%	881.0	2,643,000	47,177,550
TOTAL							2,685.0	\$9,124,050	\$116,032,100
Longevity		27 & Over	53,550	57,550	4,000	7.5%			

Approved 2005/06

INSTRUCTIONAL SALARY SCHEDULE

LEVEL 4									
Step	Incre.	YEARS	2004/2005 SALARY	2005/06 SALARY	INCREASE	% INCREASE	No. of Positions	COST	2004/2005 Salary
1	300	1	\$34,450	37,650	\$3,200	9.3%	3.0	\$9,600	\$103,350
1	0	2	34,800	37,650	2,850	8.2%	4.0	11,400	139,200
2	525	3	35,300	38,175	2,875	8.1%	2.0	5,750	70,600
2	0	4	35,550	38,175	2,625	7.4%	1.0	2,625	35,550
3	750	5	36,300	38,925	2,625	7.2%	3.0	7,875	108,900
4	800	6	36,800	39,725	2,925	7.9%	6.0	17,550	220,800
4	0	7	36,950	39,725	2,775	7.5%	4.0	11,100	147,800
5	300	8	37,050	40,025	2,975	8.0%	3.0	8,925	111,150
6	1225	9	37,350	41,250	3,900	10.4%	2.0	7,800	74,700
7	300	10	37,850	41,550	3,700	9.8%	2.0	7,400	75,700
8	300	11	38,150	41,850	3,700	9.7%	3.0	11,100	114,450
9	300	12	38,450	42,150	3,700	9.6%	2.0	7,400	76,900
10	1250	13	38,750	43,400	4,650	12.0%	2.0	9,300	77,500
11	300	14	39,150	43,700	4,550	11.6%	2.0	9,100	78,300
12	300	15	39,600	44,000	4,400	11.1%	2.0	8,800	79,200
13	300	16	39,950	44,300	4,350	10.9%	2.0	8,700	79,900
14	1250	17	40,600	45,550	4,950	12.2%	2.0	9,900	81,200
15	300	18	41,500	45,850	4,350	10.5%	6.0	26,100	249,000
16	300	19	43,250	46,150	2,900	6.7%	4.0	11,600	173,000
17	1750	20	44,900	47,900	3,000	6.7%	5.0	15,000	224,500
18	1550	21	46,450	49,450	3,000	6.5%	2.0	6,000	92,900
19	5300	22	49,050	54,750	5,700	11.6%	4.0	22,800	196,200
20	3000	23	53,650	57,750	4,100	7.6%	1.0	4,100	53,650
20	0	Over 23/26	54,750	57,750	3,000	5.5%	45.0	135,000	2,463,750
		TOTAL					112.0	\$374,925	\$5,128,200
Longevity		27 & Over	54,750	58,750	4,000	7.3%			

Approved 2005/06

INSTRUCTIONAL SALARY SCHEDULE

LEVEL 5									
Step	Incre.	YEARS	2004/2005 SALARY	2005/06 SALARY	INCREASE	% INCREASE	No. of Positions	COST	2004/2005 Salary
1	300	1	\$35,600	38,800	\$3,200	9.0%	1.0	\$3,200	\$35,600
1	0	2	35,950	38,800	2,850	7.9%	1.0	2,850	35,950
2	525	3	36,450	39,325	2,875	7.9%	1.0	2,875	36,450
2	0	4	36,700	39,325	2,625	7.2%	2.0	5,250	73,400
3	750	5	37,450	40,075	2,625	7.0%	2.0	5,250	74,900
4	800	6	37,950	40,875	2,925	7.7%	4.0	11,700	151,800
4	0	7	38,100	40,875	2,775	7.3%	1.0	2,775	38,100
5	300	8	38,200	41,175	2,975	7.8%	1.0	2,975	38,200
6	1225	9	38,500	42,400	3,900	10.1%	1.0	3,900	38,500
7	300	10	39,000	42,700	3,700	9.5%	2.0	7,400	78,000
8	300	11	39,300	43,000	3,700	9.4%	1.0	3,700	39,300
9	300	12	39,600	43,300	3,700	9.3%	0.0	0	0
10	1250	13	39,900	44,550	4,650	11.7%	1.0	4,650	39,900
11	300	14	40,300	44,850	4,550	11.3%	3.0	13,650	120,900
12	300	15	40,750	45,150	4,400	10.8%	1.0	4,400	40,750
13	300	16	41,100	45,450	4,350	10.6%	1.0	4,350	41,100
14	1250	17	41,750	46,700	4,950	11.9%	0.0	0	0
15	300	18	42,650	47,000	4,350	10.2%	1.0	4,350	42,650
16	300	19	44,400	47,300	2,900	6.5%	3.0	8,700	133,200
17	1750	20	46,050	49,050	3,000	6.5%	2.0	6,000	92,100
18	1550	21	47,600	50,600	3,000	6.3%	3.0	9,000	142,800
19	5300	22	50,200	55,900	5,700	11.4%	3.0	17,100	150,600
20	3000	23	54,800	58,900	4,100	7.5%	2.0	8,200	109,600
20	0	Over 23/26	55,900	58,900	3,000	5.4%	24.0	72,000	1,341,600
Longevity 27 & Over					4,000	7.2%	61.0	\$204,275	\$2,895,400
					COST 3				
					TOTAL SALARY		7,520.0	\$25,296,975	\$304,278,200
					FRINGE			\$3,915,972	
					SALARY & FRINGE			\$29,212,947	

TERMS Coding Structure

In the TERMS each field of the Red Book account coding strip is called a “dimension” and each is assigned a number. TERMS has eight four character dimensions.

Expenditure coding **requires** the first six dimensions. Coding for General Ledger transactions **require** dimensions one, two and five. General Ledger is a technical aspect of accounting and is usually only utilized by Finance/Accounting staff.

1	2	3	4	5	6	7	8
Fund	General Ledger	Function	Object	Center	Project	Sub Project	Program
0xxx	xxxx	xxxx	0xxx	xxxx	xxxx	xxxx	xxxx

1. Fund is an independent fiscal and accounting entity.
2. General Ledger is a group of asset, liability and fund balance accounts.
3. Function means the action or purpose for which a person or thing is used or exists.
4. Object identifies the article or the service obtained.
5. Cost Center represents a school, department or location to which fiscal responsibility is assigned.
6. Project is generally used to group local, federal and state categorical projects; maintenance and construction projects.
7. Subproject is a way of subdividing the project dimension.
8. Program further subdivides the project and subproject dimensions.

DIMENSION 1 – FUND

Fund is an independent fiscal and accounting entity. It is a **required** field for all financial transactions.

0100 **Operating Fund** (also known as General Fund)

The accounting for the Referendum revenue and expenditures transactions will occur only in this fund.

DIMENSION 3 – FUNCTION

Function means the action or purpose for which a person or thing is used or exists. Function includes the activities or actions which are performed to accomplish the objectives of the District. A function number is **required** on all expenditure coding.

5xxx Instruction

- 5100 Basic (FEFP K-12)
- 5200 Exceptional
- 5300 Vocational - Technical
- 5400 Adult General
- 5500 Other Instruction

6xxx Instructional Support Services

- 61xx Pupil Personnel Services
 - 6110 Attendance and Social Work
 - 6120 Guidance Services
 - 6130 Health Services
 - 6140 Psychological Services
 - 6150 Parental Involvement
 - 6190 Other Pupil Personnel Services
- 6200 Instructional Media Services
- 6300 Instruction and Curriculum Development Services
- 6400 Instructional Staff Training Services

7xxx General Support Services

- 7100 Board
- 7200 General Administration
- 7300 School Administration
- 7400 Facilities Acquisition and Construction
- 7500 Fiscal Services
- 7600 Food Services
- 77xx Central Services
 - 7710 Planning, Research, Development and Evaluation Services
 - 7720 Information Services
 - 7730 Staff Services
 - 7740 Statistical Services
 - 7750 Data Processing Services
 - 7760 Internal Services

7790 Other Central Services
 7800 Pupil Transportation Services
 7900 Operation of Plant
 8100 Maintenance of Plant
 9100 Community Services
 9200 Debt Service
 9700 Transfers

DIMENSION 4 – OBJECT

Object identifies the article purchased or the service obtained and is a **required** field on all expenditure coding.

01xx	Salaries
011x	Administrators
012x	Classroom Teachers
013x	Other Certified Instructional Personnel
014x	Substitute Teachers
015x	Aides
016x	Other Support Personnel
017x	Board Members and Attorney
02xx	Employee Benefits
0210	Retirement
022x	Social Security
023x	Group Insurance
024x	Worker's Compensation
0250	Unemployment Compensation
0290	Other Employee Benefits
03xx	Purchased Services
0310	Professional and Technical Services
0320	Insurance and Bond Premiums
033x	Travel
0350	Repairs and Maintenance
0360	Rentals
037x	Communications
038x	Public Utility Services Other than Energy Services
0390	Other Purchased Services
04xx	Energy Services
0410	Natural Gas
0420	Bottled Gas
0430	Electricity
0440	Heating Oil
0450	Gasoline
0460	Diesel Fuel

0490	Other Energy Services
05xx	Materials and Supplies
051x	Supplies
052x	Textbooks
0530	Periodicals
0540	Oil and Grease
0550	Repair Parts
0560	Tires and Tubes
057x	Food
058x	Commodities
0590	Other Materials and Supplies
06xx	Capital Outlay
061x	Library Books
0620	Audio-Visual Materials (non-consumable)
0621	Capitalized AV Materials
0622	Noncapitalized AV Materials
063x	Buildings and Fixed Equipment
0640	Furniture, Fixtures and Equipment
0641	Capitalized Furniture, Fixtures and Equipment
0642	Noncapitalized Furniture, Fixtures and Equipment
0643	Capitalized Computer Hardware
0644	Noncapitalized Computer Hardware
0650	Motor Vehicles
0651	Buses
0652	Other Motor Vehicles
0660	Land
0670	Improvements Other Than Buildings
0680	Remodeling and Renovations
069x	Computer Software
07xx	Other Expenses
0710	Redemption of Principal
0720	Interest
073x	Dues and Fees
0740	Judgments/Settlement of Litigation Against School Board
0750	Other Personal Services
0760	Payments to Refunded Bond Escrow Agent
077x	Claims Expense
0780	Depreciation Expense
079x	Miscellaneous Expense
09xx	Transfers

DIMENSION 5 – COST CENTER

Cost Center represents a school, department or location to which fiscal responsibility is assigned and is a **required** field on all financial transactions.

The last digit of a cost center identifies what type of center:

xxx0	Department
xxx1	School
xxx2	Community or Evening Centers

DIMENSION 6 – PROJECT

Project #2660 has been established to account for all Referendum financial transactions.

DIMENSION 7 – SUBPROJECT

Subprojects will be used to capture financial data for each of the Referendum program areas:

4616	Reading Programs
4617	Art Programs
4618	Music Programs
4619	Technology in Schools
4620	Other

**Tentative 2005/06
Millage Rates**

		<u>Percentage Distribution</u>
Required Local Effort	5.427	
Discretionary Local Effort	.510	
Supplemental Discretionary	<u>.196</u>	
Regular Operating Subtotal	6.133	71.0413530
Referendum	.500	5.7917294
Capital Outlay	<u>2.000</u>	<u>23.1669176</u>
Total Millage	<u>8.633</u>	<u>100.0000000</u>

All Referendum revenue will be deposited into the account:

<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Center</u>	<u>Project</u>
0100	3411	0000	7990	2660

Date: June 21, 2005

TO: Members of Pinellas County School Board

FROM: Clayton Wilcox, Ed.D., Superintendent

SUBJECT: AGENDA ITEM: Request Approval of the Recommendations of the Referendum Work Group for the Expenditure of Referendum Funds

BACKGROUND:

On November 3, 2004 the citizens of Pinellas County voted to increase the ad valorem millage one half mill for necessary operating expenses including funds to recruit and retain quality teachers; preserve reading programs and music and art classes; and provide up-to-date textbooks and technology, July 1, 2005 – June 30, 2009.

The school board established specific areas for the expenditure of these funds and a process for monitoring purchasing and reporting to the public on the allocation of referendum dollars. These include:

1. Using 80% of the revenue (approximately \$22.8 million) to improve compensation to staff paid on the instructional salary schedule.
2. Committing 20% (approximately \$5.7 million) to the preservation of the art, music, and reading classes as well as improving areas to state-of-the art technology.
3. Distributing the approximately \$5.7 million in the specified areas as follows:
 - \$2.0 million in reading;
 - \$1.0 million in art
 - \$1.0 million in music
 - \$1.0 million in technology
 - \$0.7 million unallocated
4. Establishing an oversight committee of community members

A workgroup was formed to develop a plan for the expenditure of the additional dollars. See appendix A. Supervisors in art, music, reading, and technology scheduled meetings with teachers, members of the business community, parents, and representatives of various cultural organizations to discuss how the dollars could be spent.

The recommendations are delineated by areas:

Elementary Reading – Year One

Support for Elementary Media Centers	\$300,000
200 Books/Approx. \$17.50 Per Book	
82 Elementary Sites	
6 Centers	

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AGENDA ITEM: Request Approval of the Recommendations of the Referendum
Work Group for the Expenditure of Referendum Funds

Extended Learning Program Materials	\$130,000
82 Schools/Approx. \$1,600 per site	
Target Fluency/Audio Assisted Reading Program Materials	
2 nd and 3 rd Grade	
Classroom Library Training and Materials	\$300,000
20 Schools/\$15,000 Per School	
Literacy Success Program Materials	\$120,000
28 Schools	
Guided Reading Books/Kindergarten – Grade 1	
Great Leaps Binders Kindergarten – Grade 2	
Take Home Books on CD	
Toolkits/Phonemic Awareness & Phonics	
Reading Endorsement Training	\$150,000
Elementary Reading Total:	\$1,000,000

Secondary Reading – Year One

High School Reading and Language Arts Classrooms	
New <i>Reading One</i> course (68 classrooms)	
<i>Software</i> – (One year license)	\$162,000
<i>Classroom libraries</i> -- (\$700/room)	\$ 47,600
<i>Reader's Handbook</i> (9,000 copies)	\$180,000
<i>Audio Books</i> --	\$ 2,500
New <i>English RD</i> course (130 classrooms)	
<i>Classroom libraries</i> (\$500/room)	\$ 65,000
<i>New Vocabulary Books</i>	\$ 70,000
<i>Adaptive Reader</i>	\$ 63,000
<i>Reader's Handbook</i>	\$ 3,500
HS Read 180 labs / expansion	\$165,900

SUBTOTAL:	\$759,500
Middle School Reading and Language Arts Classrooms	
Read XL course supplementals (80 classrooms)	
<i>Classroom libraries</i> (\$500/room)	\$ 40,000
Read XL Expansion Grades 7-8 (46 classrooms)	
<i>Level III materials</i> (\$600/room)	\$ 27,600
MS Read 180 labs / expansion (3 labs)	\$ 90,000
Vocabulary / Morphs supplemental books –	\$ 3,600

SUBTOTAL:	\$161,200

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High School / Middle School Content Classrooms	
MS Social Studies Classroom libraries --	\$ 40,000
Parent / Student Support and Training	
"Take Home Book Packs" for Students and Parents (\$15 each)	
MS Packs – 50 packs per school to check out	\$ 17,250
HS Packs – 50 packs per school to check out	\$ 12,750
Reading Web Page Development	
CSE hours of = 240 hours x \$13/hour	\$ 3,120
Reading Strategies for Parents – Training	
Three "central" sites (twice a year), plus training on Channel 14	\$ 6,180
Subtotal	\$ 39,300
Secondary Reading Total	\$1,000,000
GRAND TOTAL for READING	\$2,000,000

Visual Arts – Year One

Art Discretionary Budget Assistance	
Elementary \$2 per student-	\$168,000
Middle \$3 per student-	\$ 13,000
High \$5 per student-	\$ 54,000
SUBTOTAL:	\$235,000
Art Equipment Needs (not technology)	
\$1000 per art room	\$150,000
Art Magazines-Scholastic Art	
All middle and high art students	\$ 25,000
Art Teacher Technology Package	
Lap top, digital camera, color printer, LCD projector	
Software, and training \$5,000 per teacher	40 x \$5,000 = \$200,000
High School Computer Labs	4 x \$50,000 = \$200,000
Art Field Trips to local Art Museums and Galleries	
\$850 per trip	100 x \$850 = \$ 85,000

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Teacher Training and Support		
Personnel to support technology and training		\$ 65,000
New Teacher, Curriculum, Conference Attendance		\$ 40,000
SUBTOTAL:		\$105,000

ART TOTAL \$1,000, 000

Music (Performing Arts) – Year One

String Program		
Personnel	x 2	\$116,000
Purchase Instruments & Supplies	x 40	\$ 40,000
Training/Mentoring Literacy		\$ 1,000
SUBTOTAL:		\$157,000

Secondary Equity Support		
Personnel	x 1	\$ 58,000
Band Uniforms (3 bands)	x 3	\$ 97,000
Instrument Repair		
Equity / Transportation	x 1	\$100,000
Drama/Choral Support Grant	x16	\$ 48,000
Marching Band Support Fund	x16	\$ 24,000
Training/Mentoring Literacy		\$ 10,000
SUBTOTAL:		\$337,000

Performing Arts Technology		
Personnel	x 1	\$ 58,000
Extended Duty	x 1	\$ 4,800
Performing Arts Teacher		
Equipment	x30	\$150,000
Misc. Software		\$ 5,000
Training/Mentoring Literacy		\$ 5,000
SUBTOTAL:		\$222,800

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**AGENDA ITEM: Request Approval of the Recommendations of the Referendum
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Elementary Music Support			
Equipment	x88		\$ 88,000
Training			\$ 2,000
		SUBTOTAL:	\$ 90,000
		MusicTotal	\$806,800
		Unallocated	\$193,200
		Total Music	\$1,000,000

Technology Expenditures – Year One

All high schools would receive one 30 station wireless labs and one LCD projector. A team of five teachers, technology coordinator, and one administrator would attend two days of training and develop a plan for implementation of the labs to improve student achievement and for use in teacher training. School teams would meet monthly to discuss progress and participate in an online discussion of project challenges and successes.

30 Student notebooks @ 1,073 each =	\$32,190 x 17 schools =	\$547,230
17 LCD projectors @ \$1,000 each -		\$ 17,000
1 project manager / trainer –		
Midpoint cost of an instructional person including fringe		\$ 57,842
Summer training costs and extended duty days		\$ 12,838
	Technology Total	\$634,910
	Unallocated	\$365,090
	Total Technology	\$1,000,000

The technology subcommittee also explored the one-to-one lap top initiative at a specific grade level as a pilot project. NCLB requirements include technology proficiency be demonstrated by all eight grade students. The group recommended that two to four middle schools be identified and laptop computers be provided to every student at a specified grade level. The Superintendent and Members of the MIS Department encouraged the exploration of leasing laptop computers rather than purchasing. This option would allow greater flexibility in the number of computers to be acquired and maintained. Costs of this initiative are still being determined.

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AGENDA ITEM: Request Approval of the Recommendations of the Referendum
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ALTERNATIVE:

1. Approve the work group recommendations for year one.
2. Modify the work group recommendations for year one.
3. Do not approve the work group recommendations for year one.

RECOMMENDATION:

Alternative No. 1 is recommended.

RATIONALE:

Acceptance of the work group recommendations enables district staff to implement a purchasing plan, create necessary professional development activities for teachers and develop a communication process with the oversight committee. Acceptance of the work group recommendations will also allow the public to have evidence of the use of the referendum funds early in the 2005-2006 school year.

FISCAL IMPACT:

The actual fiscal impact in the area of technology may vary as purchasing or leasing of computers is finalized. The projected costs delineated in the areas of performing arts, visual arts and reading are consistent with the annual targets established by the school board. The oversight committee will determine district-wide implementation strategies and support processes for further spending beyond year 1 of the referendum revenue.

The Budget Department has established specific cost subprojects to reflect expenditure of the referendum funds. See Appendix B for projected referendum funding through 2009.

DATA SOURCE:

Referendum Work Group (see attached listing of members)
Lance Johansen, Chief Business Officer
Fred Matz, Assistant Superintendent, Finance
Jan Rouse, Associate Superintendent, Curriculum and Instruction

SUBMITTED BY:

Jan Rouse, Associate Superintendent, Curriculum and Instruction

Appendix A

Work Group Members

Supervisors: Jeanne Reynolds, Supervisor, PreK-12 Music/Theater
Sue Froemming, Supervisor, PreK-12 Arts
Judy Ambler, Supervisor, PreK-12 Instructional Technology
Dan Evans, Supervisor, Secondary Reading and Language Arts
Maria Lindquist, Supervisor, Elementary Reading and Language Arts
Bonnie Kelley, Supervisor, PreK-12 Library/Media
Marlyn Dennison, Director, Organizational, Instructional and Student Support

Teachers: Ann Dallman, Reading Coach, John Hopkins Middle School
Eyvonne Ryan, Teacher on Special Assignment, ESP
June Jones, Teacher on Special Assignment, Read 180
Dana Smalley, Art Teacher, Safety Harbor Middle School
President, Pinellas Art Educators Association
Robin Benoit, Music Teacher, Largo Middle School
President, Pinellas Music Educators Association
Diana Holden, Technology Specialist, Frontier Elementary

Agency Personnel: Judith Powers Jones, Executive Director, Pinellas County Arts Council

Contact Person: Jan Rouse, Associate Superintendent, Curriculum and Instruction

Appendix B

REFERENDUM

	2005/06	2006/07	2007/08	2008/09	2009/10	4 Year Cumulative Impact	5 Year Cumulative Impact
Teacher Salaries 80%	22.8	1.2	1.2	1.3	1.3	98.5	126.3
% Raise	6.3%	0.3%	0.3%	0.3%	0.3%		
Program 20%							
Reading Programs	2.0	0.0	0.0	0.0	0.0	8.0	10.0
Art Programs	1.0					4.0	5.0
Music Programs	1.0					4.0	5.0
Technology in Schools	1.0					4.0	5.0
Carry/Other	0.7	0.3	0.3	0.3	0.3	4.6	6.5
F							
G							
H							
I							
J							
Total Spent/Added	28.5	1.5	1.5	1.6	1.6	123.1	157.8

Annual Cumulative Impact	28.5	30.0	31.5	33.1	34.7	123.1	157.8
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