



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FLORIDA

OFFICE OF INSPECTOR GENERAL
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www.palmbeachschools.org

LUNG CHIU, CIG, CPA
INSPECTOR GENERAL

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MEMORANDUM

TO: Honorable Chair and Members of the School Board
Dr. Robert Avossa, Superintendent
Chair and Members of the Audit Committee

FROM: Lung Chiu, Inspector General ^{RLC}

DATE: June 19, 2017

SUBJECT: Transmittal of Final Investigative Report
Case # 16-444 Merit Pay - Watson B. Ducan Middle

In accordance with School Board Policy 1.092(6)(d), we hereby transmit the above-referenced final report.

The report addresses attendance Merit Pay. The result of the OIG investigation into the matter resulted in recommendations for overall organizational efficiency.

The report is finalized and will be posted on the Inspector General's website; www.palmbeachschools.org/inspectorgeneral.

CC: Dr. Gonzalo La Cava, Chief of Human Resources

Office of Inspector General
The School District of Palm Beach County

Case No. 16-444

Issue: Merit Pay

FINAL INVESTIGATIVE REPORT

AUTHORITY

School Board Policy 1.092, Inspector General (4)(a)(iv) provides for the Inspector General to receive and consider complaints, and conduct, supervise, or coordinate such inquiries, investigations, or reviews as the Inspector General deems appropriate.

This investigation was conducted by Angelette Green #100, Director of Investigations, in compliance with the *Quality Standards for Investigations, Principles and Standards for Offices of Inspector General*, promulgated by the Association of Inspectors General.

Background

On May 5, 2016 at 0739 hours a report was filed with the Ethical Advocate Hotline regarding Watson B. Duncan Middle School. Ethical Advocate Hotline is the designated anonymous reporting hotline for the School District of Palm Beach County Office of Inspector General. The Office of Inspector General (OIG) initiated a complaint intake on May 6, 2016.

Reported Allegations

“ The payroll backup at the school continually reports to me that the principal’s secretary strictly uses annual time and never uses personal or sick time so she can receive her attendance merit pay. This should be looked into district wide for all because I have heard it from others as well but this particular woman is the one that always calls me about. Now that AESOP no longer receives the attendance merit pay they all feel this is a slap in the face mainly because when AESOP positions did receive the incentive these same principal’s secretaries would make sure to charge them personal time for even .07 minutes late to ensure they would not receive the monthly payment for perfect attendance. Please look in to this issue I can’t take all of the calls I’m getting anymore and my members are all too afraid to submit this themselves. Thanking you in advance.

Provisions of Collective Bargaining Agreement (CBA) for:

AESOP= The Association of Educational Secretaries and Office professionals

The Attendance Incentive was eliminated in the AESOP Collective Bargaining Agreement on December 5, 2012 for the 2012-2013 negotiated agreement. The language previously read:

Article 6 - Compensation and Benefits --Section A - Pay Schedule

5. ATTENDANCE INCENTIVE: Effective January 1, 2008, the District shall pay a **member of the bargaining unit** an additional one dollar (\$1.00) per hour worked each month providing they used no sick leave or personal leave (paid or unpaid) during the month except that the use of up to three (3) days of sick leave for the death of an employee's father, mother, brother, sister, spouse, child or member of the employee's household; an absence for reason of being called for or serving on a jury, for "light duty" associated with a Workers' Compensation claim; an approved TDE that takes the employee away from his/her regular work site to attend a District approved training; or using approved compensatory time shall not count against the employee from being paid this additional one dollar (\$1.00) per hour. This provision shall apply to all bargaining unit members beginning the first day of their second year of consecutive employment with the District in a bargaining unit position occupied for that period of time; however, an employee with at least one (1) year of service with the District who becomes a member of the Association's bargaining unit without a break in service with the District will be eligible for this benefit.

DOCUMENTS REVIEWED

Relevant School Board Meetings and Documents:

- May 14, 2008—Special Meeting re Ratification of AESOP Amendment
- May 06, 2009—Special Meeting and Workshops re Operations
- January 19, 2011—School Board Meeting
- **December 12, 2012—School Board Meeting (Approval of Revised Salary Schedule for Confidential Employees=agreeing to continue Attendance Pay at a reduced rate)**
- **January 09, 2013—Special Meeting (AESOP agreed to eliminate its Attendance Incentive Plan effective December 5, 2012 for the 2012-2013 negotiated agreement)**
- March 16, 2016—Regular Board Meeting

Relevant District Policies, Directives and Procedures reviewed:

- School Board Policy 3.80 Leave and Absence
- School Board Policy 6.12 Overtime/Compensatory Time Off Under Certain Circumstances Exhibit
- Payroll and Time & Labor Training Manual dated: 03/11/2016 page 69 of 81 (15—Merit Pay)

Relevant State Statutes and CBAs reviewed:

- Collective Bargaining Agreement (CBA) between The School District of Palm Beach County, Florida and The Association of Educational Secretaries and Office Professionals (AESOP) Collective Bargaining Agreement January 1, 2014—December 31, 2016
- AESOP CBA December 5, 2012 for the 2012-2013 negotiated agreement; Article 6- Compensation and Benefits Section A—Pay Schedule
- F.S.S. 1012.22 (2 a-b) Public school personnel; powers and duties of the district school board
- F.S.S. 1021.61 Sick Leave

- Collective Bargaining Agreements (CBAs) between The School Board District of Palm Beach County Florida and The Association of Educational Secretaries and Office Professional (AESOP) dating back to July 1, 1998 thru December 31, 2016.

Prior applicable audits and investigations: Not Applicable

Financial records: Not Applicable

Personnel records reviewed:

- Diane Martin's Leave Report ID: PBHR3083 --Time frame: July 1, 2015—June 30, 2015
- Diane Martin's Employee Pay Check Report --Time frame: July 1, 2015--- June 30, 2016 indicating "Merit pay"
- People Soft Job Data Screen for individuals listed within the Investigative Report

Other documentation reviewed:

- Prior file content
- PBSB Form 0032 Leaves/Temporary Duty Elsewhere (TDE)
- Palm Beach School District School Calendar 2015-2016
- Staff Association Board Meeting Minutes

INTERVIEWS CONDUCTED

Randy Law (OIG Director of Audits)

On July 7, 2016 at approximately 1130 hours a meeting was held with Director Law regarding this issue. Director Law stated the following: This issue was turned over to the Audit Unit for an Audit by Investigations. After reviewing the contract and speaking with Labor Relations it was determined that the reported issue had no merit for a District wide Audit as AESOP contract does not contain an allowance for Merit Pay.

Veronica Rodriguez (OIG Sr. Auditor/Investigator SR2)

On July 7, 2016 during case review with Sr. Investigator Rodriguez regarding this issue. Sr. Investigator Rodriguez stated the following: This issue was turned over to the Audit Unit after it was referred back to the OIG from the Office of Professional Standards. A meeting was then held on June 7, 2016 with Director Randy Law, Former OIG employees: Investigation Director Joni Loehrig and Senior Auditor Jennifer Zapata where it was decided the Audit Unit would conduct a District wide Audit.

Vicki Evans-Pare (Director of Labor Relations):

On July 26, 2016 at 0930 hours the OIG meet with Director Evans-Pare regarding this issue. Director Evans-Pare confirmed that AESOP employees were not entitled to the perfect attendance merit pay and that they (AESOP) had bargained the provision out of their contract years ago. Director Evans-Pare stated AESOP traded the provision for a higher pay raise. Director Evans-Pare stated the district secretaries however still receive the perfect attendance incentive.

On July 27, 2016 Director Evans-Pare provided the OIG with the then contractual language related to the Attendance Incentive. The language is aforementioned in the **Collective Bargaining Agreement** section of this report. (See Exhibit #1)

Phillip D'Amico (Watson B. Duncan Middle School Principal):

On July 27, 2016 at 0930 hours the OIG spoke with Principal D'Amico regarding this issue. Principal D'Amico identified Kathleen Taylor as the backup payroll person at his school and identified Diane Martin as his school's secretary. Principal D'Amico stated Ms. Martin did not have an attendance issue or issues reporting her time correctly. Principal D'Amico stated Ms. Martin was rarely sick; she was at the school early and left late. Principal D'Amico stated the only time in the past three (3) years he remembered Ms. Martin taking off was a week in October and one day during the summer. Principal D'Amico stated Ms. Martin was very frugal with her time and she was not one to take off from work. Principal D'Amico stated he would have Ms. Martin send the OIG her attendance and the leave records tomorrow as she was currently at the annual secretary meeting at the district.

Kathalene Taylor (School Office Assistant):

On July 27, 2016 at 0946 hours the OIG spoke with Kathalene Taylor regarding this issue. Ms. Taylor stated it was true that Ms. Martin was using her annual time instead of sick time when she was out sick. Taylor stated Ms. Martin was only doing what she was told. Ms. Taylor went on to explain that approximately two years ago someone told her that during an end-of-the-year secretary meeting, Jayne Daversa told the secretaries never to use sick time; instead use annual time "it's money in the bank". Ms. Taylor stated this is general knowledge. Ms. Taylor went on to say that it was frustrating because AESOP had their merit pay taken away.

Jane Daversa (Executive Secretary/Retired):

A review of District records indicated Jayne Daversa was the Executive Secretary/Administrative Assistant to Area Superintendent School Secretary Support for Area 4 Schools. Additional information found also indicated Jayne Daversa was an Officer (Secretary) for the Staff Association.

Jayne Daversa retired on June 1, 2015 from the District.

Diane Martin (School Secretary):

On July 28, 2016 at 0737 hours Diane Martin provided the OIG with a report of her leave hours for the time frame of July 1, 2015 to June 30, 2016. Records indicated Ms. Martin utilized ninety-six (96) annual hours and eight (8) floating holiday hours for the aforementioned time frame. Ms. Martin did not utilize any reported sick hours. Forty-eight (48) of the annual hours coincided with what Principal D'Amico stated as it related to the week Martin takes off in October of every year. The floating holiday (8 hours) was taken in November; close proximity to the Thanksgiving break. Sixteen (16) hours in December were in close proximity to the Winter Holidays. Eight (8) hours on December 11, 2015, January 20, 2016, and sixteen (16) hours on April 28-29, 2016. (See Exhibit #2)

In reviewing Ms. Martin's employee check record for the time frame of July 1, 2015 to June 30, 2016 it indicated Ms. Martin received "Mer" Pay (Attendance Pay) each month for the 2015-2016 school year. (See Exhibit #3)

OIG STAFF RESEARCH:

The OIG staff conducted research and reviewed available documents that depicted the historical overview of “Attendance (Merit) Incentive” Pay provisions in the Collective Bargaining Agreements Between the School District and the Association of Educational Secretaries and Office Professionals (AESOP) for the time period of July 1, 1998 thru December 31, 2016. See attached summary chart (**Exhibit #4**)

Within the aforementioned CBAs, the OIG could find no language presenting the continuing payment of “Attendance Pay” for Confidential Secretaries and Miscellaneous employees (Non-Bargaining C) after the provision ended on 12/31/2012 for AESOP.

The OIG staff also conducted research of Board Documents specifically related to Merit Pay for Confidential Employees (NBU). The OIG was able to locate the following information:

- At the June 20, 2001 School Board Meeting, the School Board approved the following for the 2001-2002 School Year: *“Merit Pay: Confidential Employees shall continue to be entitled to receive the same merit payments which are currently given to AESOP employees as outlined in the AESOP contract, Article 6, pp. 26 and 27 (Attachment B). (See Exhibit #5)*

- At the December 12, 2012 School Board Meeting, the School Board approved the following: Confidential Employees would be granted a 2% net base salary increase effective July 1, 2012 and was receive a one-time lump sum payment of \$500. (net refers to: 3.5% base salary increase minus 1.5% value of reduced incentive funding) (See Attachment #4)
 - *Attachment, Item#4: Confidential Employees’ attendance incentive program will be reduced from \$1.00 per/hour to \$.50 per/hour effective January 1, 2013. Use of annual leave will not be counted against ability to earn incentive. (See Exhibit #6)*

- At the June 9, 2013 School Board Special Meeting: the School Board approved the following: *AESOP agreed to eliminate its Attendance Incentive Plan to assist in funding the \$.72 per hour increase stated above. Given the uniform \$0.72 increase to the hourly rate, the effective salary percentage increase will vary based on the employees’ current salary level. The average salary increase across the employee group is 5%. After considering the elimination of the attendance incentive, the net increase to base salary is 2%. (See Exhibit #7)*

Palm Beach School District Payroll Department:

On August 29, 2016, the OIG contacted Dr. Nancy Samuels, Director of Accounting Services. Dr. Samuels was advised the OIG was looking into an issue related to Merit Pay (Attendance Pay) for confidential secretaries. The OIG asked Dr. Samuels if she could explain when Merit Pay first started for the confidential secretaries and she referred me to Labor Relations. The OIG asked Dr. Samuels did the Board approve the continuance of Attendance Pay (Merit Pay) for confidential secretaries after it ended on 12/31/2012 for AESOP (Non-Bargaining A) unit and she referred us to Labor Relations. The OIG asked Dr. Samuels if the payroll code "Mer" as seen on Martin's pay check record was related to Merit Pay and she stated she believed so, she would however conduct some research to confirm.

The OIG asked Dr. Samuels since Merit Pay was usually tied to performance, why was it coded "Mer" pay and referred to as Merit Pay in the Payroll and Time & Labor Training Manual instead of Attendance Pay as provided in the CBA? Dr. Samuels stated "attendance pay is a type of performance – coming to work every day". Dr. Samuels stated she would conduct some research to ascertain history surrounding this issue and get back with the OIG. These follow-up questions were emailed to Dr. Samuels. (See Exhibit #8).

On September 6, 2016 Dr. Samuels provided information to the OIG that confirmed the code "MER" is used only for Attendance Merit Pay. (See Exhibit #9).

Follow-up Investigation: Vicki Evans-Pare, Director of Labor Relations

On August 29, 2016, the OIG conducted follow-up investigation with Director Evans-Pare to ascertain if the Labor Relations Department had any records of when Merit Pay first started for the confidential secretaries and if or when did the Board approve the continuance of Attendance Pay for the confidential secretaries after it ended on 12/31/2012 for AESOP (Non-Bargaining A) unit and she stated Labor Relations had no records regarding what had been done for non-bargaining employees. She referred me to Lorri Barefoot in the Palm Beach School District Compensation Department. (See Exhibit# 10).

Lorri Barefoot, HR Manager Compensation:

On August 30, 2016, the OIG contacted Lorri Barefoot, HR Manager Compensation & Employee Information Services regarding the history of Merit Pay. The OIG was contacted by Barefoot on August 31, 2016. Barefoot stated she would conduct some research and hopefully get the information to the OIG within the next few days. (See Exhibit #11).

On September 7, 2016, Lorri Barefoot provided the OIG with the following information related to our posed question, "When did the Board approve the continuance of Attendance Pay for Confidential Secretaries after it ended on 12/31/2012 for AESOP (Non-Bargaining A) unit?"

Response: It was taken to the Board on January 3, 2013. Essentially AESOP discontinued the attendance incentive to fund a higher salary agreement increase. Confidentials reduced the attendance incentive rate from \$1.00 to \$.50, also to fund a higher salary agreement increase.

As it related to another posed question, “ Can you tell me when did Merit Pay first start for the Confidential Secretaries?”

Response: This question is a bit more difficult to locate, but we’ll see what we can find out and will let you know. (See Exhibit #12).

On September 8, 2016, Barefoot provided the OIG with the following response as it related to the inception of Merit Pay for Confidentials:

Response: We were able to locate a board agenda for June 20, 2001- Agenda Item: 7A-4 (Revision #2): Approval of Non-Bargaining Unit Confidential and Miscellaneous Employees Proposal. Under Merit Pay, it stated the following: *Confidential Employees shall continue to be entitled to receive the same merit payments which are currently give to AESOP employees as outlined in the AESOP contract, Article 6, pp. 26 and 27.*

So this tells us it was at least in place prior to June 20, 2001. This exhausts the resources we have available as far as learning of the initial inception for Confidentials. (See Exhibit #13).

ADDITIONAL INFORMATION REQUEST

On December 5, 2016, the OIG requested the following additional information from Michael Burke, Chief Financial Officer and Mark Mitchell, Director of Compensation & Employee Services:

1. Documentation demonstrating the School Board’s approval of Attendance Pay (Merit Pay) for Confidential and Miscellaneous employees from inception up to date.
2. Documentation demonstrating the School board approved the continuance of Attendance Pay (Merit Pay) for Confidential and Miscellaneous employees after it ended on 12/31/2012 for AESOP (Non-Bargaining A) unit. (See Exhibit #14).

On December 7, 2016, the OIG received a response from Mitchell and Barefoot. Barefoot provided the OIG with additional documentation that demonstrated the Board approved the continuance of the reduced Merit Pay for NBU Confidential employees at the December 12, 2012 School Board meeting effective January 1, 2013. “*Confidential employees’ attendance incentive program will be reduced from \$1.00 per/hour to \$.50 per/hour effective January 1, 2013. Use of annual leave will not be counted against ability to earn incentive.*” Barefoot stated they were still unable to locate documentation detailing the inception date of Merit Pay for NBU Confidential employees. (See Exhibit #15).

On January 11, 2017, the OIG did a second request for information to CFO Michael Burke, requesting budget documentation demonstrating the Board’s approval of continued Attendance (Merit Pay) for Confidential and Miscellaneous employees (NBU) for the time period of January 1, 2013 thru December 30, 2016. (See Exhibit #16).

On January 12, 2017, the OIG received a response from CFO Burke. The information provided by CFO Burke only addressed one year (2013). CFO Burke did not provide the OIG with budget documentation demonstrating the Board’s approval of continued Attendance (Merit Pay) for the Confidentials and Miscellaneous employees for the 2014, 2015, and 2016 School Years. (See Exhibit #17).

RESULTS OF INVESTIGATION

The issue of utilizing annual time instead of sick time maybe a system wide practice. As stated by Taylor, this practice is utilized district wide and is considered general knowledge. The OIG also spoke with several long time district employees who confirmed it was general knowledge to utilize annual time instead of sick time when absent from work.

The issue of Ms. Martin utilizing annual time instead of sick time, the OIG could find no violation of rule or District policy that mandates an employee must utilize sick time when “actually sick”. Further, the OIG could find no rule or District policy that stipulates an employee cannot utilize annual leave when an employee is “actually sick. However, Florida State Statute 1012.61 would imply that one should use their sick time if sick.

Although there is no indication District management sanctions employees utilizing annual time instead of sick time when they are actually sick, best practices would not include a District employee utilizing his/her annual/vacation time instead of sick time when an employee is actually sick-- in order to obtain perfect attendance so that one may receive the monthly merit pay. The accrual of accumulated sick time that is paid out over time could have a financial impact to the District.

According to information received from the Palm Beach School District Accounting Service Director, for the time period of January 11, 2013 through September 30, 2016, the District paid Confidential Secretaries and Miscellaneous employees a total of \$735,875.42 in Attendance Pay.

Year	Amount
2013	\$ 201,336.39
2014	\$ 193,662.15
2015	\$ 193,691.97
2016	\$ 147,184.91
Total	\$ 735,875.42

Note: 2016 figures reported through September

FINDINGS:

The allegation related to Ms. Martin utilizing her vacation time instead of sick time is unsubstantiated.

RECOMMENDATION

If the District is going to continue to utilize Attendance Pay as an incentive for employees, the District should consider classifying it as such and not call it "Merit Pay" as Merit Pay is usually tied to performance. It seems the terms are being used interchangeable when they are two different types of pay incentive.

The District should also consider updating its official Payroll documents (i.e. Payroll and Time & Labor Training Manual and Payroll Records) to reflect Attendance Pay instead of "Merit Pay".

We also recommend District management work together with the appropriate unions, staff organizations, and District staff to encourage employees to utilize the appropriate paid leave choice that's applicable to the employee's actual reason for requesting the leave. District management may also consider training and updating the current leave policy encouraging accurate reporting or requested paid leave.

FURTHER ACTION

In accordance with *School Board Policy 1.092*, a twenty (20) day letter was provided to affected individuals providing them with the opportunity to submit a written response to the draft report.

As of May 10, 2017 no response has been received from any of the affected individuals.

Case # 16-444

Watson B. Duncan

Merit Pay

Exhibit # 1

Elimination of the Attendance Incentive

Email from Vicki Evans-Pare

July 27, 2016

7/2016



School District of Palm Beach County Mail - AESOP- Merit

Angellette Green <angelette.green@palmbeachschools.org>

AESOP- Merit

1 message

Angellette Green <angelette.green@palmbeachschools.org>
To: Vicki Evans-Pare <vicki.evans-pare@palmbeachschools.org>

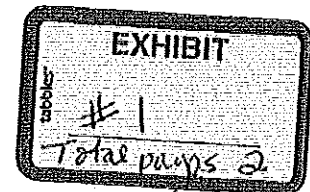
Wed, Jul 27, 2016 at 11:19 AM

Good morning Vicki

When did AESOP negotiate the merit pay out of their contract? and-- does your office have an old copy of the provision?

Let me know- thanks.

--
Angelette Green, MPA, PHR
Director of Investigations
Office of Inspector General
3138 Forest Hill Blvd., Suite C-306
West Palm Beach, FL 33406
561-434-8183





Angelette Green <angelette.green@palmbeachschools.org>

AESOP- Merit

Vicki Evans-Pare <vicki.evans-pare@palmbeachschools.org>
To: Angelette Green <angelette.green@palmbeachschools.org>

Wed, Jul 27, 2016 at 4:20 PM

The Attendance Incentive was eliminated in the AESOP CBA on December 5, 2012 for the 2012-2013 negotiated agreement. The language previously read:

Article 6 - Compensation and Benefits Section A - Pay Schedule

5. ATTENDANCE INCENTIVE: Effective January 1, 2008, the District shall pay a member of the bargaining unit an additional one dollar (\$1.00) per hour worked each month providing they used no sick leave or personal leave (paid or unpaid) during the month except that the use of up to three (3) days of sick leave for the death of an employee's father, mother, brother, sister, spouse, child or member of the employee's household; an absence for reason of being called for or serving on a jury, for "light duty" associated with a Workers' Compensation claim; an approved TDE that takes the employee away from his/her regular work site to attend a District approved training; or using approved compensatory time shall not count against the employee from being paid this additional one dollar (\$1.00) per hour. This provision shall apply to all bargaining unit members beginning the first day of their second year of consecutive employment with the District in a bargaining unit position occupied for that period of time; however, an employee with at least one (1) year of service with the District who becomes a member of the Association's bargaining unit without a break in service with the District will be eligible for this benefit.

Vicki Evans-Paré, Esq.
Labor Relations Manager
vicki.evans-pare@palmbeachschools.org
(561) 434-8479 (FX:48:179)

Around here, however, we don't look back for very long. We keep moving forward, opening new doors, and doing new things, because we're curious and curiosity keeps leading us down new paths. -- Walt Disney

[Quoted text hidden]

Case # 16-444
Watson B. Duncan
Merit Pay

Exhibit # 2

Subject Employee Leave Hours
July 1, 2015 to June 30, 2016



Angelette Green <angelette.green@palmbeachschools.org>

Leave hours taken

1 message

Diane Martin (WB Duncan MS) <diane.martin@palmbeachschools.org>

Thu, Jul 28, 2016 at 7:37 AM


To: Angelette Green <angelette.green@palmbeachschools.org>

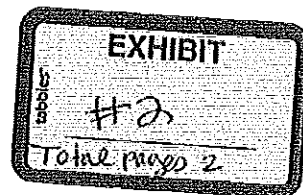
Per your request of Mr. D'Amico please find attached my report on leave hours taken from 7/1/15-6/30/16.

--

Diane Martin
School Secretary
Watson B. Duncan Middle School
561-776-3501 (px 53501)
561-776-3575 (Fax)



 Leave taken Martin.pdf
5K

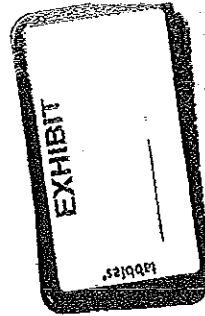


Case # 16-444
Watson B. Duncan
Merit Pay

Exhibit # 3

Subject Employee Check Record
July 1, 2015 to June 30, 2016

Employee Name	Check #	73	Pay Period End	Off	Earns End	Earns Begin	Reg Salary	Reg Earnings	Earn Code	On Hrs	On Earnings	Total Taxes	Total Deductions	Net Pay	Check Dt	Days
Martin, Diane A			7/24/2015	N	6/30/2015	6/30/2015	0.00	0.00	0.00 MER	0.00	90.00	1667.50	294.25		7/31/2015	Adrt
Martin, Diane A			8/21/2015	N	7/31/2015	7/31/2015	0.00	0.00	0.00 MER	0.00	90.00	1667.50	240.13		8/20/2015	Adrt
Martin, Diane A			9/18/2015	N	9/18/2015	9/18/2015	0.00	0.00	0.00 MER	0.00	84.00	1661.50	238.25		9/25/2015	Adrt
Martin, Diane A			10/16/2015	N	9/30/2015	9/30/2015	0.00	0.00	0.00 MER	0.00	88.00	1665.50	239.50		10/23/2015	Adrt
Martin, Diane A			11/13/2015	N	10/31/2015	10/31/2015	0.00	0.00	0.00 MER	0.00	88.00	1663.50	239.51		11/20/2015	Adrt
Martin, Diane A			12/25/2015	N	11/30/2015	11/30/2015	0.00	0.00	0.00 MER	0.00	94.00	1661.50	292.31		12/31/2015	Adrt
Martin, Diane A			1/22/2016	N	1/31/2015	12/31/2015	0.00	0.00	0.00 MER	0.00	92.00	1669.50	235.01		1/29/2016	Adrt
Martin, Diane A			2/19/2016	N	1/31/2016	1/31/2016	0.00	0.00	0.00 MER	0.00	84.00	1661.50	232.54		2/26/2016	Adrt
Martin, Diane A			3/18/2016	N	2/29/2016	2/29/2016	0.00	0.00	0.00 MER	0.00	84.00	1661.50	232.58		3/25/2016	Adrt
Martin, Diane A			4/15/2016	N	3/31/2016	3/31/2016	0.00	0.00	0.00 MER	0.00	92.00	2570.03	435.40		4/22/2016	Adrt
Martin, Diane A			5/13/2016	N	4/30/2016	4/30/2016	0.00	0.00	0.00 MER	0.00	84.00	1707.20	242.70		5/20/2016	Adrt
Martin, Diane A			6/10/2016	N	5/31/2016	5/31/2016	0.00	0.00	0.00 MER	0.00	80.00	1703.20	247.25		6/17/2016	Adrt
											1040					



6
 memo: Remittance

THE SCHOOL DISTRICT OF PALM BEACH COUNTY
SCHOOL CALENDAR 2015-2016



APRIL 2016							MAY 2016							JUNE 2016											
MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY						
				FSA 1	FSA 2	FSA 3	FSA 4	FSA 5	FSA 6																
FSA 4	FSA 5	FSA 6	FSA 7	FSA 8	FSA 9	FSA 10	FSA 11	FSA 12	FSA 13																
FSA 11	FSA 12	FSA 13	FSA 14	FSA 15	FSA 16	FSA 17	FSA 18	FSA 19	FSA 20																
FSA 18	FSA 19	FSA 20	FSA 21	FSA 22	23	24	25	26	27																
FSA 25	FSA 26	FSA 27	FSA 28	FSA 29	30	31																			
HOLIDAYS							EMERGENCY MAKE-UP DAYS (EMD) Priority Order							LTM (High Schools Late Start)											
DATE	HOLIDAY						1) Nov 16, 2015	5) Mar 18, 2016							Sep 17, 2015	Dec 10, 2015									
Jul 2, 2015	Independence Day						2) Oct 23, 2015	6) Nov 25, 2015							Oct 8, 2015	Feb 4, 2016									
Sep 7, 2015	Labor Day						3) Jan 4, 2016	7) Dec 21, 2015							Oct 20, 2015	Feb 23, 2016									
Sep 14, 2015	Fall Holiday						4) Feb 15, 2016	8) Dec 22, 2015							Nov 5, 2015	Feb 20, 2016									
Sep 23, 2015	Fall Holiday						Additional EMDs subject to Superintendent's approval							HALE DAY / PDD (ELEMENTARY & MIDDLE YEARS / DISMISSAL)											
Nov 11, 2015	Veteran's Day						TEACHER WORK DAYS / ALL-DAY IN-SERVICE							Sep 17, 2015	Feb 4, 2016										
Nov 25, 2015	Thanksgiving Holiday						NO SCHOOL FOR STUDENTS							Oct 8, 2015	Feb 23, 2016										
Nov 26-27, 2015	Thanksgiving Holidays						Oct 23, 2015	Nov 16, 2015							Oct 20, 2015	Feb 20, 2016									
Dec 21-Dec 22, 2015	Winter Break						Nov 16, 2015	Jan 4, 2016							Nov 5, 2015	Feb 20, 2016									
Dec 23-Jan 1, 2016	Winter Break						Jan 4, 2016	Feb 15, 2016							EMPLOYEE CONTRACT PERIODS										
Jan 18, 2016	M. L. King's Birthday						Feb 15, 2016	Mar 18, 2016							BEGIN	END	# DAYS								
Jan 21-25, 2016	Spring Break						Mar 18, 2016	Apr 15, 2016							Aug 13, 2015	Jun 2, 2016	188								
May 30, 2016	Memorial Day						Apr 15, 2016	Mar 18, 2016							Jul 1, 2015	Jun 30, 2016	250								
12-month employees may take one floating holiday during this school calendar provided such floating holiday is requested at least two days in advance and may not be taken on a student attendance day. If the floating holiday is used on a 10-hour work day, 8 hours may be taken on any one of these days (Monday thru Thursday).							SECONDARY SCHOOLS STUDENTS ATTENDANCE DATES							TEACHERS & ASST. PRINCIPALS PAID HOLIDAYS											
							PERIOD	BEGIN	END	# DAYS							Sep 7, 2015	Jan 1, 2016	180						
							1 st Trimester	Aug 17, 2015	Nov 13, 2015	60							Nov 26, 2015	Jan 18, 2016	182						
							2 nd Trimester	Nov 17, 2015	Feb 12, 2016	49							Dec 25, 2015	May 30, 2016	187						
							3 rd Trimester	Feb 16, 2016	Jun 2, 2016	70							SECONDARY SCHOOLS REPORT CARD DISTRIBUTION DATES								
							SECONDARY SCHOOLS STUDENTS ATTENDANCE DATES							TEACHERS & ASST. PRINCIPALS PAID HOLIDAYS											
							PERIOD	BEGIN	END	# DAYS							Dec 3, 2015	Feb 23, 2016	196						
							1 st Quarter	Aug 17, 2015	Oct 22, 2015	46							Jun 3, 2016	Jun 3, 2016	206						
							2 nd Quarter	Oct 26, 2015	Dec 15, 2015	35							Jun 9, 2016	Jun 9, 2016	216						
							3 rd Quarter	Jan 5, 2016	Mar 17, 2016	51							Jun 16, 2016	Jun 16, 2016	226						
							4 th Quarter	Mar 28, 2016	Jun 2, 2016	48							Jun 30, 2016	Jun 30, 2016	260						
							SECONDARY SCHOOLS REPORT CARD DISTRIBUTION DATES							TEACHERS & ASST. PRINCIPALS PAID HOLIDAYS											
							PERIOD	BEGIN	END	# DAYS							Aug 11, 2015	Jun 2, 2016	180						
							1 st Quarter	Aug 17, 2015	Nov 13, 2015	60							Aug 12, 2015	Jun 2, 2016	182						
							2 nd Quarter	Nov 17, 2015	Feb 12, 2016	49							Aug 11, 2015	Jun 3, 2016	187						
							3 rd Quarter	Feb 16, 2016	Jun 2, 2016	70							Aug 5, 2015	Jun 3, 2016	190						
							SECONDARY SCHOOLS REPORT CARD DISTRIBUTION DATES							TEACHERS & ASST. PRINCIPALS PAID HOLIDAYS											
							PERIOD	BEGIN	END	# DAYS							Aug 3, 2015	Jun 3, 2016	193						
							1 st Quarter	Aug 17, 2015	Nov 13, 2015	60							Aug 3, 2015	Jun 3, 2016	196						
							2 nd Quarter	Nov 17, 2015	Feb 12, 2016	49							Jul 23, 2015	Jun 16, 2016	206						
							3 rd Quarter	Feb 16, 2016	Jun 2, 2016	70							Jul 20, 2015	Jun 16, 2016	216						
							SECONDARY SCHOOLS REPORT CARD DISTRIBUTION DATES							TEACHERS & ASST. PRINCIPALS PAID HOLIDAYS											
							PERIOD	BEGIN	END	# DAYS							Jul 1, 2015	Jun 30, 2016	216R						
							1 st Quarter	Aug 17, 2015	Nov 13, 2015	60							Jul 9, 2015	Jun 23, 2016	226						
							2 nd Quarter	Nov 17, 2015	Feb 12, 2016	49							Jul 1, 2015	Jun 30, 2016	260						
							3 rd Quarter	Feb 16, 2016	Jun 2, 2016	70							EMPLOYEE CONTRACT PERIODS								
							SECONDARY SCHOOLS REPORT CARD DISTRIBUTION DATES							TEACHERS & ASST. PRINCIPALS PAID HOLIDAYS											
							PERIOD	BEGIN	END	# DAYS							BEGIN	END	# DAYS						
							1 st Quarter	Aug 17, 2015	Nov 13, 2015	60							Aug 13, 2015	Jun 2, 2016	188						
							2 nd Quarter	Nov 17, 2015	Feb 12, 2016	49							Jul 1, 2015	Jun 30, 2016	250						
							3 rd Quarter	Feb 16, 2016	Jun 2, 2016	70							EMPLOYEE CONTRACT PERIODS								
							SECONDARY SCHOOLS REPORT CARD DISTRIBUTION DATES							TEACHERS & ASST. PRINCIPALS PAID HOLIDAYS											
							PERIOD	BEGIN	END	# DAYS							BEGIN	END	# DAYS						
							1 st Quarter	Aug 17, 2015	Nov 13, 2015	60							Aug 11, 2015	Jun 2, 2016	196						
							2 nd Quarter	Nov 17, 2015	Feb 12, 2016	49							Jul 23, 2015	Jun 3, 2016	206						
							3 rd Quarter	Feb 16, 2016	Jun 2, 2016	70							Jun 9, 2016	Jun 3, 2016	216						
							SECONDARY SCHOOLS REPORT CARD DISTRIBUTION DATES							TEACHERS & ASST. PRINCIPALS PAID HOLIDAYS											
							PERIOD	BEGIN	END	# DAYS							Aug 5, 2015	Jun 3, 2016	193						
							1 st Quarter	Aug 17, 2015	Nov 13, 2015	60							Aug 3, 2015	Jun 3, 2016	196						
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							3 rd Quarter	Feb 16, 2016	Jun 2, 2016	70							Jul 20, 2015	Jun 16, 2016	216						
							SECONDARY SCHOOLS REPORT CARD DISTRIBUTION DATES							TEACHERS & ASST. PRINCIPALS PAID HOLIDAYS											
							PERIOD	BEGIN	END	# DAYS							Jul 1, 2015	Jun 30, 2016	216R						
							1 st Quarter	Aug 17, 2015	Nov 13, 2015	60							Jul 9, 2015	Jun 23, 2016	226						
							2 nd Quarter	Nov 17, 2015	Feb 12, 2016	49							Jul 1, 2015	Jun 30, 2016	260						
							3 rd Quarter	Feb 16, 2016	Jun 2, 2016	70							EMPLOYEE CONTRACT PERIODS								

Pursuant to s. 60(3)(c) FS, the following six legal holidays are paid holidays for all regular full-time 12-month employees who are not represented by CTA. Independence Day (recognized on July 2, 2015), Labor Day, Thanksgiving, New Year's Day, Martin Luther King, Jr. Birthday and Memorial Day. In addition, some employees may have other paid days that are considered not to be legal holidays, as provided in their Labor Agreements and this calendar.

Case # 16-444
Watson B. Duncan
Merit Pay

Exhibit # 4

Historical Overview of Attendance (Merit)
Incentive Pay in the CBA between the
District & AESOP

June 1, 1998 – December 31, 2016

HY	RICAL OVERVIEW OF "ATTENDANCE (MERIT) INCENTIVE BETWEEN SDPBC AND THE ASSOCIATION OF EDUCATIONAL SECRETARIES AND OFFICE PROFESSIONALS (AESOP)"	Y PROVISION IN THE COLLECTIVE BARGAINING AGREEMENT
Collective Bargaining Agreements (CBA)	Article 6 - Compensation and Benefits, Section A - Pay Schedule	
CBA of July 1, 1988-June 30, 1991 (Addendum to Contract (July 1, 1988 -June 30, 1990)	(New) 8. The School Board agrees to pay a member of the AESOP bargaining unit an additional \$2.25 per hour each month providing they used no sick or personal leave (Paid or unpaid) during that month. This provision shall apply to all AESOP bargaining unit members who have worked for two or more years of consecutive service in the District, effective with the date of ratification. This provision shall be effective 9/1/90.	
CBA of July 1, 1993-June 30, 1997	6. Effective March 1, 1996, and thereafter, the district shall pay a member of the AESOP bargaining unit an additional \$3.35 (thirty-five cents) per hour each month providing they used no sick or personal leave (paid or unpaid) during the month. This provision shall apply to all AESOP bargaining unit members beginning with the first day of their third year of consecutive employment with the district in a bargaining unit position occupied for that period of time.	
CBA of July 1, 1997-June 30, 2000	6. The district shall pay a member of the AESOP bargaining unit an additional thirty-five cents (\$.35) per hour each month providing they used no sick or personal leave (paid or unpaid) during the month. This provision shall apply to all AESOP bargaining unit members beginning with the first day of their third year of consecutive employment with the district in a bargaining unit position occupied for that period of time.	
1998-1999 Modification to CBA of July 1, 1997-June 30, 2000	6. The district shall pay a member of the AESOP bargaining unit an additional thirty-five cents (\$.35) per hour each month providing they used no sick or personal leave (paid or unpaid) during the month. This provision shall apply to all AESOP bargaining unit members beginning with the first day of their second year of consecutive employment with the district in a bargaining unit position occupied for that period of time.	
1999-2000 Modification to CBA of July 1, 1997-June 30, 2000	Retains same wording as the above 1998-1999 Modification.	
CBA of July 1, 2000-June 30, 2003	Retains same wording as provided in the 1998-1999 and 1999-2000 Modifications, but the provision is renumbered as paragraph 5 instead of paragraph 6.	
CBA of July 1, 2003-June 30, 2006	Retains same wording as provided in the 1998-1999, 1999-2000 Modifications and 2000-2003 CBA. Numbered as paragraph 5.	
2004-2005 and 2005-2006 Modifications to CBA of July 1, 2003-June 30, 2006	5. The District shall pay a member of the bargaining unit an additional thirty-five cents (\$.35) per hour each month providing they used no sick or personal leave (paid or unpaid) during the month except that the use of up to three (3) days of sick leave for the death of an employee's father, mother, brother, sister, spouse, child, or member of the employee's household shall not count against the employee from being paid this additional thirty five cents (\$.35) per hour. This provision shall apply to all AESOP bargaining unit members beginning with the first day of their second year of consecutive employment with the district in a bargaining unit position occupied for that period of time.	
(Tentative) CBA of July 1, 2006-June 30, 2008	5. The District shall pay a member of the bargaining unit an additional thirty-five cents (\$.35) per hour each month providing they used no sick or personal leave (paid or unpaid) during the month except that the use of up to three (3) days of sick leave for the death of an employee's father, mother, brother, sister, spouse, child, or member of the employee's household; an absence for reason of being called	Tentative CBA approved by School Board on 5/14/07 and by

<p>PERIODICAL OVERVIEW OF "ATTENDANCE (MERIT) INCENTIVE PROVISION IN THE COLLECTIVE BARGAINING AGREEMENT BETWEEN SDPBC AND THE ASSOCIATION OF EDUCATIONAL SECRETARIES AND OFFICE PROFESSIONALS (AESOP) Collective Bargaining Agreements (CBA)</p>	<p>Article 6 – Compensation and Benefits, Section A – Pay Schedule</p>	<p>AESOP on 5/29/07.</p>
<p>2008 Modifications to the CBA of July 1, 2006-June 30, 2008</p>	<p>for or serving on a jury, for "light duty" associated with a Workers' Compensation claim: an approved TDE that takes the employee away from his/her regular work site to attend a District approved training; or using approved compensatory time shall not count against the employee being paid this additional thirty-five cents (\$0.35) per hour. This provision shall apply to all AESOP bargaining unit members beginning with the first day of their second year of consecutive employment with the district in a bargaining unit position occupied for that period of time.</p> <p>5. <u>Attendance Incentive:</u> Effective January 1, 2008, the District shall pay a member of the bargaining unit an additional three-five-cents (\$0.35) one dollar (\$1.00) per hour worked each month providing they used no sick or personal leave (paid or unpaid) during the month except that the use of up to three (3) days of sick leave for the death of an employee's father, mother, brother, sister, spouse, child, or member of the employee's household; an absence for reason of being called for or serving on a jury, for "light duty" associated with a Workers' Compensation claim: an approved TDE that takes the employee away from his/her regular work site to attend a District approved training; or using approved compensatory time shall not count against the employee being paid this additional three-five-cents (\$0.35) one dollar (\$1.00) per hour. This provision shall apply to all AESOP bargaining unit members beginning with the first day of their second year of consecutive employment with the District in a bargaining unit position occupied for that period of time; however, an employee with at least one (1) year of service with the District who becomes a member of the Association's bargaining unit without a break in service with the District will be eligible for this benefit.</p> <p><i>Note: Amendment provides 2% salary increase, effective 01/01/08.</i></p>	<p>Approved by School Board on 5/14/08.</p>
<p>CBA of January 1, 2009 –December 31, 2011</p>	<p>Retains same wording as provided for in the above 2008 Modifications to the CBA of July 1, 2006-June 30, 2008</p>	<p>Approved by School Board on 3/05/09.</p>
<p>CBA of January 1, 2012 –December 31, 2013 (and Tentative CBA)</p>	<p>Deletes the above Attendance Incentive from the CBA.</p>	<p>Approved by School Board on 01/09/13.</p>
<p>CBA of January 1, 2014 –December 31, 2016</p>	<p>No provision for Attendance Incentive provided for in the CBA or any modifications submitted in 2015 or 2016 for Board approval.</p>	<p>Approved by School Board on 01/09/13; salary modifications approved to the CBA by the Board on 6/17/15 and 5/16/16.</p>

² Former Board Member Carrie Hill submitted the following written question to District Administration: What is the financial impact of changing the attendance incentive from 35 cents per hour to \$1 per hour and what is that average percentage increase for this change on the average employee salary in the unit: District Administration's Answer: The actual financial impact may fluctuate based on the number of employees that qualify for this monthly incentive. Based on past participation rates, the estimated financial impact to the FY2008 budget is \$681,125. The individual percentage increase based on the bargaining unit's average salary could range from 0% to 4.9% dependent on attendance and eligibility. See QAAESOP attached to Board Agenda Item Detail of May 14, 2008.

³ The School Board's Agenda Cover Item #16, for its January 9, 2015 meeting, provides under the "Description" in paragraph 2 the following: 2. AESOP agreed to eliminate its Attendance Incentive Plan to assist in funding the \$.72 per hour increase stated above. Given the uniform \$.72 increase to the hourly rate, the effective salary percentage increase will vary based on the employees' current salary level. The average salary increase across the employee group is 5%. After considering the elimination of the attendance incentive, the net increase to base salary is 2%.

Case # 16-444
Watson B. Duncan
Merit Pay

Exhibit # 5

June 20, 2001 School Board Meeting,
Approving Merit Pay for Confidential
Employees for the 2001 – 2002 school year

Board Meeting Date: June 20, 2001



Agenda Item: 7A-4
(REVISION #2)

*SCHOOL DISTRICT OF PALM BEACH COUNTY
BOARD AGENDA ITEM SUMMARY*

**APPROVAL OF NON-BARGAINING UNIT
CONFIDENTIAL AND MISCELLANEOUS EMPLOYEES PROPOSAL**

I recommend the Board approve the Non-Bargaining Unit Confidential and Miscellaneous Employees Proposal, as submitted, for the 2001-2002 school year.

† Incentive Pay

Level I - Confidential employees shall be entitled to receive the same Incentive Awards as Article 6, Section D, ABSOP (*Attachment A*).

OR

Level II - Confidential employees who obtain a Certified Professional Secretary (CPS) rating shall earn an annual supplement of \$500.

Level III - Confidential employees who earn an Associates Degree from an accredited institution shall earn an annual supplement of \$1000. *This degree must be related to the employee's current position or the degree must be related to a higher level position that the employee intends to seek as a promotion within the school district.*

Level IV - Confidential employees who earn a Bachelors Degree from an accredited institution shall earn an annual supplement of \$1500. *This degree must be related to the employee's current position or the degree must be related to a higher level position that the employee intends to seek as a promotion within the school district.*

† Supplements for Miscellaneous Employees

Miscellaneous employees who earn an Associates Degree shall earn an annual supplement of \$1000. *This degree must be related to the employee's current position or the degree must be related to a higher level position that the employee intends to seek as a promotion within the school district.*

Miscellaneous employees who earn a Bachelors Degree shall earn an annual supplement of \$1500. *This degree must be related to the employee's current position or the degree must be related to a higher level position that the employee intends to seek as a promotion within the school district.*

† *Multi-Year Contract

Confidential employees shall receive a two-year contract.

Section A - New Hires: Effective with the 2000/2001 school year, any new hires will receive a one-year appointment and will be subject to a 90 day probationary period.

** Section B - Current Confidential Employees: Effective with the 2001/2002 school year, all current Confidential Employees with three years of continuous fully satisfactory service will receive a two-year contract. Confidential employees will have their two-year contracts renewed when they expire if their service has been fully satisfactory and are recommended by their supervisor (principal or department head).

Section C - Placement of Confidential Employees: If a change in department head or principal occurs, the approval of the Chief Personnel Officer, Executive Director, or Area Superintendent is needed if it is necessary to displace the current Confidential Employee. The Superintendent, Chief Academic Officer (CAO), or Chief Operating Officer (COO) will be excluded from this agreement; however, will honor, in principle, the spirit of the agreement. An immediate and good faith effort will be made by Personnel Services to find a comparative position for the Confidential Employee. Confidential Employees will remain on their current placement within the confidential salary schedule for the fiscal year following the change.

Merit Pay: Confidential Employees shall continue to be entitled to receive the same merit payments which are currently given to ABSOP employees as outlined in the ABSOP contract, Article 6, pp. 26 and 27 (*Attachment B*).

Payment for degree supplements shall be determined by the Chief Personnel Officer or their designee.

**This provision is only effective after a determination by the Board's Chief Counsel that the Board has legal authority to enter into this two-year contract.*

- **NOTE:
- (1) Eligible employees may receive only one supplement annually.
 - (2) Employees will not receive a supplement for a degree that is required by the job description for the position the employee currently holds.
 - (3) The supplement will be the difference between the job requirement and supplement.

SECTION D - PAYROLL DEDUCTION

1. The Board and the Association agree that payroll deduction services which are within the control of the Board and accruing to employees, shall continue through this contract. The specific deduction types are: Credit Union, Tax Sheltered Annuities, Health Insurance, United Way, Income Protection, and additional Life Insurance.

2. Unless stated to the contrary in other sections of this agreement, the amount deducted from the employee's salary shall be voluntary and no charge shall be made to the individual employee for these payroll deduction services.

3. Payroll deduction for Association dues is provided for under Section C - Dues Deduction, of this Article.

SECTION E - ACCESS TO FULTON-HOLLAND EDUCATIONAL SERVICES CENTER

The Association will be provided with three (3) entrance pass cards.

ARTICLE 6 - COMPENSATION AND BENEFITS

SECTION A - PAY SCHEDULE

1. (a) Should the Board ratify a wage increase for the FY 2001-2002 School Year with other bargaining units which is a greater percentage than the Association negotiated wage increase, the Board and/or Association may request to reopen negotiations only on such issues. For the FY 2001-2002 School Year only, in the event the Board ratifies a lower percentage with other bargaining than agreed to between Association and the District for the FY 2001-2002 School Year, no negative adjustment will be made to the wage increase.

(b) Effective July 1, 2000, employees shall be granted a general wage increase of 2.5% based on the salary schedule effective January 1, 2000, as reflected in Appendix A. This increase is in addition to the step increment that was effective July 1, 2000, approximately 2.5%. The additional wage increase shall be distributed as follows:

- (1) All employees shall receive an across the board wage increase of 1.29%.
- (2) All employees who receive an overall satisfactory FY1999-2000 school year evaluation who have 10 or more years of continuous services in this District shall advance one (1) step on the salary scale in addition to the step increment earned July 1, 2000 and the 1.29% across the board wage increase. The additional step is equivalent to 1.21%.
- (3) The additional wage increase on top of the July 1, 2000, approximate 2.5% step increment is 2.5%.

(c) Any bargaining unit member at the maximum step of the Pay Plan will have their salary frozen and re-graded. Accordingly, no bargaining unit employee at Step 25 is eligible for a step increase based on an overall satisfactory annual performance evaluation or any increase in pay that will put them outside the salary scale.

26

(d) Only bargaining unit members who were employed at the ratification and Board approval are entitled to the retroactive pay increase.

(e) The July 1, 2000, retroactive pay increase will include an additional across the board 0.5% for all bargaining unit employees.

(f) Effective July 1, 2001, bargaining unit employees shall be granted a 4.0% wage increase to be applied in the following manner:

(1) Only those employees who receive an overall satisfactory FY 2000-2001 end of the school year evaluation shall receive one (1) step increase.

(2) The remainder of the 4.0% wage increase, after receipt of the performance step, shall be applied to all employees in an across the board wage increase.

2. An employee hired to work in the summer school program shall be paid at that employee's hourly rate of pay in effect during the contract period immediately preceding the summer school program, provided the employee was employed in the same or related job classification during that period.

3. School Police dispatchers who work either the 3 p.m. - 11 p.m. shift or the 11 p.m. - 7 a.m. shift and are unable to take a lunch break shall receive a five percent (5%) increase above their present hourly rate only while working the shifts noted herein.

4. Employees who are serving medically complex students during the regular or summer school, will be paid an additional \$1.00 per hour while so employed and assigned. The additional \$1.00 per hour shall apply only to employees who are assigned on a regular basis to a student who requires unique procedures as defined herein. These procedures include but are not limited to: maintaining gastrostomy tubes, observing the use of nebulizers, lifting immobile students, finger stick for use of glucometers, oral suctioning and suctioning of tracheotomy tubes, changing diapers, catheterization, and colostomy bags and other similar functions. Approval will be given in writing by the Department of ESE or designee. Proper training will be provided to the employees.

An additional fifty cents (\$.50) per hour shall be provided to Paraprofessionals who are assigned to a defined SEH unit on a full-time basis in regular or summer school. This additional 50 cents (\$.50) shall not be available to Paraprofessionals who are in regular classes with SEH mainstreamed students.

5. The district shall pay a member of the bargaining unit an additional thirty-five cents (\$.35) per hour each month, providing they used no sick or personal leave (paid or unpaid) during the month. This provision shall apply to all bargaining unit members beginning with the first day of their second year of consecutive employment with the district in a bargaining unit position occupied for that period of time.

6. Community school secretaries, media clerks, other office personnel and data management services employees, and school police dispatchers who work half or more of their regular work hours at a time other than the hours of 8:00 a.m. to 4:30 p.m. shall be paid a differential of twenty-five cents (\$.25) per hour worked.

27

Case # 16-444

Watson B. Duncan

Merit Pay

Exhibit # 6

December 12, 2012 School Board Meeting –
Confidential Employees Attendance
Incentive Program reduced from \$1.00
per/hour to \$.50 per hour



THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
BOARD AGENDA ITEM SUMMARY

Approval of Revised Salary Schedule for Confidential Employees

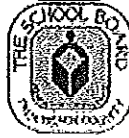
I recommend the School Board approve the revised salary schedule for Confidential employees as submitted.

Discussions with the School Administrators Association resulted in a proposal with details as follows:

- Confidential employees will be granted a 2% 'net' base salary increase effective July 1, 2012. ('net' 2% refers to: 3.5% base salary increase minus 1.5% value of reduced attendance incentive funding).
- * ➤ Confidential employees' attendance incentive program will be reduced from \$1.00 per/hour to \$.50 per/hour effective January 1, 2013. Use of annual leave will not be counted against ability to earn incentive.
- Confidential employees will receive a one-time lump sum payment of \$500.
- The Confidential salary schedule will be adjusted such that step increments will be removed, leaving an open range minimum to maximum pay schedule. This will:
 1. Provide flexible alternative to existing longevity-only based pay structure.
 2. Establish a foundation for administering best practices in compensation including:
 - a) flexibility to provide both traditional across the board increases as well as merit based base pay increases if so desired, and
 - b) ability to address market issues specific to particular jobs,
 - c) ability to adjust new hire rates independent of existing employee compensation rates,
 - d) ability to mitigate issues of wage compression

FINANCIAL IMPACT	
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The financial impact to the School District, including associated fringe benefit costs, is \$218,300 in 'net' recurring funding and \$123,800 in non-recurring one-time payment funds.
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Agenda Item Details

Meeting Dec 12, 2012 - School Board Meeting 12-12-12
 Category New Business
 Subject PD2 School-Based Administrators (SBA) & Non-Bargaining Unit (NBU) Compensation
 Type Action (Consent)

CHAIRMAN READS: Good cause exists for adding this item to the agenda. The decision to make the recommendation is important to the district.

Consider approval of revised salary schedules for School-Based Administrators & Non-Bargaining (NBU) Compensation as follows:

1. School Principals and Assistant Principals will be granted a 2% base salary increase effective July 1, 2012 and will receive a one-time lump sum payment of \$500. (see attachment #1)
2. Administrative/Professional & Managerial Staff Employees will be granted a 2% base salary increase effective July 1, 2012 and will receive a one-time lump sum payment of \$500. (see attachment #2)
3. Miscellaneous Employees will be granted a 2% base salary increase effective July 1, 2012 and will receive a one-time lump sum payment of \$500. (see attachment #3)
4. Confidential Employees will be granted a 2% net base salary increase effective July 1, 2012 and will receive a one-time lump sum payment of \$500. (net refers to: 3.5% base salary increase minus 1.5% value of reduced incentive funding) (see attachment #4)

Recommendation:

I recommend the Board approve the revised salary schedules as submitted.

Contact:

Janis Andrews (Janis.andrews@palmbeachschools.org)

Sandra Gero (Sandra.gero@palmbeachschools.org)

Mark Mitchell (Mark.mitchell@palmbeachschools.org)

Financial Impact:

The financial impact to the School District, including associated fringe benefit costs, is \$2,532,900 in recurring funding, and \$997,300 in non-recurring one-time bonus funds.

PD2 Attachment Item #2.pdf (38 KB)

PD2 Attachment Item #1.pdf (55 KB)

PD2 Attachment Item #4 (1).pdf (38 KB)

PD2 Attachment Item #3.pdf (39 KB)

Q&A.PD2.pdf (83 KB)

Motion & Voting

Motion to move item first on agenda to accommodate speakers present.

Motion by Debra Robinson, second by Frank Barbieri.

Case # 16-444

Watson B. Duncan

Merit Pay

Exhibit # 7

January 9, 2013 School Board Meeting –
AESOP agreed to eliminate Attendance
Incentive Plan

**Agenda Item Details**

Meeting Jan 09, 2013 - Special Meeting 1-09-13
Category Consent Agenda
Subject LAC3 Collective Bargaining Agreement Between SDPBC and The Association of Educational Secretaries And Office Professionals (AESOP) re: Successor 2012-2013 Collective Bargaining Agreement with AESOP
Type Action (Consent)

1. Effective July 1, 2012, the AESOP salary schedules are increased by \$.72 per hour.
2. AESOP agreed to eliminate its Attendance Incentive Plan to assist in funding the \$.72 per hour increase stated above. Given the uniform \$0.72 increase to the hourly rate, the effective salary percentage increase will vary based on the employees' current salary level. The average salary increase across the employee group is 5%. After considering the elimination of the attendance incentive, the net increase to base salary is 2%.
3. The Contract can be reopened on the 2012-2013 salary settlement should State funding for FY14 prove to be inadequate to fund the economic provisions of the new Contract; OR should the District incur a liability prior to June 30, 2013, as a result of the final judicial or legislative resolution of the Florida Supreme Court case Scott vs. Williams.
4. All half-time through full-time employees represented by AESOP who were on active status on October 22, 2012, and who remain a half-time through full-time employees of the District on the date this negotiated Contract is approved/adopted by the School Board will be paid a one-time bonus of \$500, minus standard deductions.
5. Effective January 1, 2013, Paraprofessionals represented by AESOP who are responsible for medically complex students and those assigned to EB/D units will receive an increase of \$.50 per hour to the additional hourly rate they already receive for working with these special needs children.
6. The Insurance Benefit provisions negotiated earlier in coalition bargaining are included in this new AESOP Agreement effective January 1, 2013.
7. The Grievance Procedure in the new agreement has been updated and amended.
8. Full-time AESOP represented employees who enroll their children in any of the District's After School Child Care Programs will be granted a 25% discount on the hourly rate charges by these programs to the general public.
9. AESOP retains the right to demand bargaining over the impact of revised job descriptions on wages, hours and terms and conditions of employment.

10. The parties agree there will be no discrimination against employees based on their membership or non-membership in the Association; and the District will abide by its policies relating to bullying and the harassment of employees represented by AESOP.

Recommendation:

Having received notice and verification that the AESOP bargaining unit has voted to ratify this Agreement, I recommend that the School Board approve the successor 2012-2013 two-year SDPBC - AESOP Collective Bargaining Agreement.

Contact:

Michael J. Burke mike.burke@palmbeachschools.org

Van V. Ludy van.ludy@palmbeachschools.org

Financial Impact:

The financial impact to the School District, including associated fringe benefit costs, is \$1,210,620 in recurring funds and \$1,076,500 in non-recurring, one-time funds.

[AESOP Tentative Agreement - 2012-2013 \(1\).pdf \(1,086 KB\)](#)

Board Action
January 09, 2013

ARTICLE 6 - COMPENSATION AND BENEFITS
SECTION A - PAY SCHEDULE (contn'd)

liability as part of the final judicial or legislative resolution of the matter of Florida Supreme Court Case #SC 12-520: Rick Scott vs. George Williams et.al.

Otherwise, the parties shall consider this Agreement binding through December 31, 2013 and will reopen negotiations September 2013 for a successor Agreement.

2. 6. An employee hired to work in the summer school program shall be paid at that employee's hourly rate of pay in effect during the contract period immediately preceding the summer school program, provided the employee was employed in the same job classification during that period.
3. 7. School Police dispatchers who work either the 3 p.m. - 11 p.m. shift or the 11 p.m. - 7 a.m. shift and are unable to take a lunch break shall receive a five percent (5%) increase above their present hourly rate only while working the shifts noted herein.
4. 8. (a) Effective January 1, 2013, Employees who are assigned to serve medically complex students during regular or summer school will be paid an additional ~~\$4.50~~ 2.00 per hour while so employed and assigned. The ~~\$4.50~~ 2.00 per hour shall apply only to employees who are assigned on a regular basis to medically complex student(s) who require(s) unique procedures as defined herein. These procedures include but are not limited to: maintaining gastrostomy tubes, observing the use of nebulizers, lifting immobile students, finger stick for use of glucometers, oral suctioning of tracheotomy tubes, catheterization changing diapers, and/or colostomy bags and other similar functions. Approval will be given in writing by the ESE Department or designee. Proper training(s) will be provided to the employees so assigned.
- (b) Effective January 1, 2013, Paraprofessional employees who are assigned to a defined Emotionally/Behaviorally Disordered (E/BD) self-contained unit on a full-time basis in regular or summer school will be paid an additional ~~seventy-five one dollar and 25 cents (\$1.25 75)~~ one dollar and 25 cents (\$1.25 75) per hour. These ~~This additional~~ seventy-five one dollar and 25 cents (\$1.25 75) per hour shall not be available to Paraprofessionals who are in regular classes with E/BD mainstreamed students. Approval will be given in writing by the Department of ESE or designee. Proper training(s) will be provided to the paraprofessional(s) so assigned.

~~ATTENDANCE INCENTIVE: Effective January 1, 2008, the District shall pay a member of the bargaining unit an additional one dollar (\$1.00) per hour worked each month providing they used no sick leave or personal leave (paid or unpaid) during the month except that the use of up to three (3) days of sick leave for the death of an employee's father, mother, brother, sister, spouse, child or member of the employee's household; an absence for reason of being called for or serving on a jury, for "light duty" associated with a Workers' Compensation claim; an approved TDE that takes the employee away from his/her regular work site to attend a District approved training; or using approved compensatory time shall not count against the employee from being paid this additional one dollar (\$1.00) per hour. This provision shall apply to all bargaining unit members beginning with the first day of their second year of consecutive employment with the District in a bargaining unit position occupied for that period of time; however, an employee with at least one (1) year of service with the District who becomes a member of the Association's bargaining unit without a break in service with the District will be eligible for this benefit.~~

5. —



ARTICLE 6 - COMPENSATION AND BENEFITS

SECTION A - PAY SCHEDULE (cont'd)

~~Unless otherwise agreed to by the parties through the negotiations process, the Paragraph immediately above will be deleted effective August 1, 2014.~~

~~In addition to their regular pay the District shall pay a member of the bargaining unit one dollar (\$1.00) per hour worked each month providing they use no sick leave, annual leave or personal leave (paid or unpaid) during the month except that the use of up to three (3) days of sick leave for the death of an employee's father, mother, brother, sister, spouse, child or member of the employee's immediate household; an absence for reason of being called for or serving on a jury, for "light duty" associated with a Workers Compensation claim; an approved TDE that takes the employee from his/her regular work site to attend a District approved training; or using approved compensatory time shall not count against the employee for being paid this additional one dollar (\$1.00) per hour. This provision shall apply to all bargaining unit employees with the first day of their second year of consecutive employment with the District in a bargaining unit position occupied for that period of time; however, an employee with at least one (1) year of service with the District who becomes a member of the Association's bargaining unit without a break in service with the District will be eligible for this benefit.~~

- ~~6.~~ 9. Community school secretaries, media clerks, other office personnel and data management services employees, and school police dispatchers who work half or more of their regular work hours at a time other than the hours of 8:00 a.m. to 4:30 p.m. shall be paid a differential of twenty-five cents (\$.25) per hour worked.
- ~~7.~~ 10. Each employee assigned to work at least a 190-day calendar shall be paid in 26 equal installments to be issued every other Friday beginning on a Friday selected annually by the District and deposited in the employee's choice of a financial institution. Employees assigned to work less than a 190-day calendar will be paid on 22 equal installments to be issued every other Friday beginning on a Friday annually selected by the District and deposited in the employee's choice of a financial institution.
- ~~8.~~ 11. If a Friday pay-date falls on a date the District is closed, that paycheck will be electronically deposited no later than on the Friday the District is closed unless such Friday is a banking holiday. In such cases, the paycheck will be electronically deposited no later than on the last preceding day that is not a banking holiday. Both the Association and the District strongly encourage all employees to take advantage of and to sign-up for the electronic deposit of their paychecks. The District's Payroll Office will work with employees who do not have an account at a financial institution to establish an account(s) with the Credit Union. Current employees electing not to sign-up for the electronic deposit of their paychecks, will be paid by an alternative method determined by the District that may or may not follow this pay schedule. The Association recognizes that the District has established as a pre-condition of employment that all new employees will be paid via the electronic deposit of their paychecks as stated herein. Employees who have signed-up for electronic deposit shall remain on this method of payment.
- ~~9.~~ 12. The Association shall appoint two (2) representatives to provide input on topics that will be addressed by the District's *ad hoc* Payroll Advisory Committee. One topic of the *ad hoc* PeopleSoft Payroll Advisory Committee will be to make an annual recommendation to the Chief Operating Officer of the first Friday paycheck date of each school year for employees who are less than 12 month employees. Another topic to be addressed by this Committee will be to recommend to the District the best means of communicating in advance with all employee

ARTICLE 6 - COMPENSATION AND BENEFITS

SECTION A - PAY SCHEDULE (cont'd)

groups the payroll schedules for the ensuing school year. The Association representatives will be provided a TDE at District expense to attend meetings of this Committee when such meetings are scheduled during regular duty hours.

13. The parties agree to continue the District's attendance/payroll time tracking system whereby all employees are required to log-in and log-out by using an individual magnetic employee identification swipe card/badge, by using a computer terminal and/or using some other identification time & attendance devices/procedures approved by the District when they arrive at and depart from their work location(s); including logging out and logging in for the employee's lunch period. is temporarily suspended, but may be reinstated at any time by the District after giving prior notice to affected employees and the Association.

~~10.~~ 14. (a) ~~The District implemented a paperless payroll effective November 2009 after giving written notice to the Association and to employees in the Association's bargaining unit. Thereafter e~~ Employees do not receive a paper pay stub, but are able to access their payroll stub and other payroll information including their Federal W-2 annual earnings Statement by going to a District website and, after entering their user name and password, employees can view and retrieve their individual payroll information. The District, after giving prior written notice to the Association and to employees in the Association's bargaining unit, may implement the provisions contained in the following paragraphs when it deems appropriate:

(b) The parties recognize the right of the District to require the electronic deposit of the paychecks of all employees in the Association's bargaining unit as set forth above; however, the District has not mandated such electronic deposits and will not do so without first giving the Association and each affected employee at least forty-five (45) calendar days advance notice of its intent to implement electronic deposits for all employees in the Association's bargaining unit. The District will work with those employees who do not have an account with a financial institution to establish an account(s) with the Credit Union to provide for these electronic deposits. Until such time the District requires electronic deposits of paychecks of all employees in the Association's bargaining unit, those employees who do not have electronic deposit will be paid via US Mail so that they receive their mailed paychecks no later than on or soon after each normal Friday pay date.

~~14.~~ 15. (a) The parties agree to continue the previously established joint committee comprised of four (4) representatives of the Association and four (4) representatives of the District to study and make recommendations concerning the desirability and feasibility of establishing a Performance Pay Program for Association represented employees and to separately study and make recommendations concerning the desirability and feasibility of providing reimbursement to an employee who is asked to drive his/her personal vehicle on school business and that vehicle is vandalized and/or personal property of the employee is stolen from the vehicle while on school business. The parties also agree to review and study District job titles, classifications, policies and practices. The committee will also address pay comparability issues. The committee will endeavor to issue a report and recommendations to the Superintendent of Schools and Association President on or before August 31 July 1, 2008 13.

(b) The parties further agree to conduct a classification and pay equity study for selected positions in the AESOP bargaining unit by August December 1, of each year. The parties further agree that the findings of this study for AESOP positions, including but not limited to Instructional Technical Support Assistants, and Treasurers I & II (School Fiscal Coordinators I & II) and Community Language Facilitators (CLFs) shall be given priority consideration when the District's budget stabilizes and additional financial resources become available to

ARTICLE 6 - COMPENSATION AND BENEFITS

SECTION A - PAY SCHEDULE (cont'd)

address any identified pay inequities.

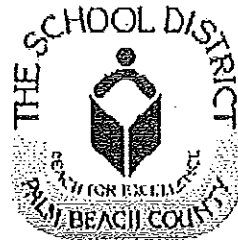
42. 16. An AESOP represented employee who agrees to be assigned by his/her Principal to any supplemental position listed in Appendix B of the Collective Bargaining Agreement (CBA) between the District and the Palm Beach County Classroom Teachers Association (CTA) for which he/she is qualified as determined by the Principal and who can perform the duties of such supplemental position after his/her regularly assigned work hours, may be assigned to such position and paid the supplemental salary listed in Appendix B of the CTA/District CBA for that supplemental position upon the successful completion of the duties and responsibilities related to that supplemental position as determined by the Principal. Such employment for a supplemental position is separate and not a part of the employee's regular employment and time worked to fulfill the responsibilities of said supplemental position shall neither be paid at the employee's regular rate of pay nor count as overtime hours worked. It is understood that any such assignment may be terminated without recourse by the Principal at any time. It is further understood that the Principal may ask an AESOP represented employee to fill such supplemental position only after the Principal has determined that no CTA represented employee at the school is qualified to perform the responsibilities of that specific supplemental position or if no qualified CTA represented employee wishes to fill that supplemental position. Nothing herein requires the Principal to fill a CTA supplemental position with an AESOP represented employee. A list of these supplemental positions and corresponding salary categories can be viewed on the District's website in Appendix B of the CTA Collective Bargaining Agreement.

**TENTATIVE AGREEMENT ON A
2012-2013 SUCCESSOR
COLLECTIVE BARGAINING AGREEMENT**

BETWEEN

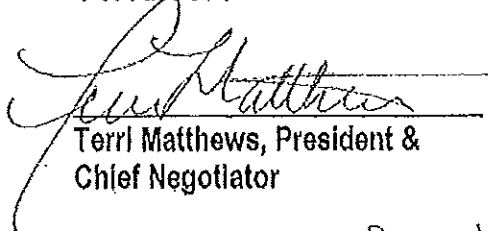
**THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
AND**

**THE ASSOCIATION OF EDUCATIONAL SECRETARIES
and
OFFICE PROFESSIONALS (AESOP)**

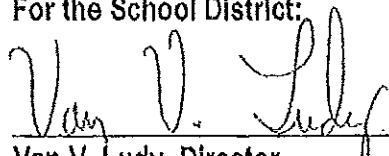


DECEMBER 5, 2012

For AESOP:


Terri Matthews, President &
Chief Negotiator

For the School District:


Van V. Ludy, Director
Labor Relations & Chief Negotiator

December 5, 2012
Date

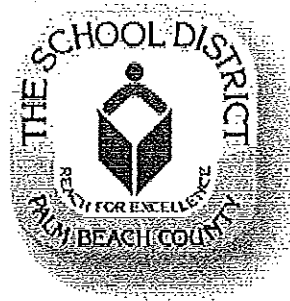
COLLECTIVE BARGAINING AGREEMENT

BETWEEN

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA

AND

**THE ASSOCIATION OF EDUCATIONAL SECRETARIES
and
OFFICE PROFESSIONALS (AESOP)**



January 1, 2012 – December 31, 2013

ARTICLE 6 - COMPENSATION AND BENEFITS
SECTION A - PAY SCHEDULE

- 1(a) ~~The parties agree that no bargaining unit employee shall be granted a step increase on the salary schedule unless the step increase is specifically negotiated and agreed to between the parties.~~
- (b) ~~The parties agree to review various salary structure alternatives for Association represented employees with the goal of implementing an alternative structure effective January 1, 2012.~~
1. (c) The parties agree to continue the January 1, 2009~~11~~ salary schedules for the period January 1, 2010~~12~~ through December ~~June 31~~ 30, 2010~~12~~. The annual base salary of a bargaining unit member as of December ~~January 31, 2009~~11~~~~ shall be the annual base salary paid to said employee for through June 30, 2010~~12~~. The January 1, 2010~~12~~ through June 30, 2012 salary schedules are attached as Appendix A1. The parties agree that these Appendix A1, salary schedules are not subject to further modifications or change until January July 1, 2011~~12~~ and further agree that future modifications or changes to these salary schedules will be effective January 1, of any given year unless otherwise agreed to by the parties as set forth in paragraph 2 below.
2. The parties agree that effective July 1, 2012 the annual base salaries of all employees shall be increased across the board by seventy-two (\$.72) per hour and these seventy-two cents (\$.72) per hour increased Salary Schedules are attached as Appendix A 2. Each employee who remains an employee of the District on the date the School Board adopts this Agreement will be paid from the increased Appendix A 2 Salary Schedules on a go forward basis and for each duty day they were on paid status, retroactive to July 1, 2012. Those individuals who are no longer employees of the District on the date the School Board adopts this Agreement are not entitled to any retroactive pay.
3. The parties further agree that except as provided in 5. below, these the salary schedules in Appendix A 2 are not subject to further modification or change until January 1, 2011~~14~~, and further agree that future modifications or changes to these salary schedules will be effective January 1, of any given year unless otherwise agreed to by the parties.
4. After Association ratification and School Board approval adoption of the this Agreement negotiated amendments to the 2009-2011 Labor Contract, the District will pay a one-time and non-reoccurring bonus of \$500.00, minus standard deductions, to each half-time through full-time bargaining unit employee who, as of October 22, 2012 was an employee of the District and who remains a half-time through full-time employee of the District on the date such bonuses are paid this Agreement is approved by the School Board. If this Agreement is ratified by the Association's bargaining unit on or prior to December 10, 2012, the District will endeavor to pay such bonuses in December of 2012 prior to the winter break. It is understood that an employee who may receive or who has received a one-time bonus in Calendar 2010~~12~~ or 2013 by virtue of being in another bargaining unit not represented by AESOP, will not receive and is barred from receiving a bonus under the provisions of this Agreement.
5. Notwithstanding any other provisions of this Agreement, the parties agree to reopen negotiations regarding the 2012-2013 salary settlement contained herein if:
- a. The percentage increase/decrease of funding per weighted FTE student provided by the Florida Legislature within the Florida Education Finance Program is inadequate to fund the economic provisions of this Agreement for 2013-2014, or
 - b. The School District of Palm Beach County, Florida, prior to June 30, 2013, incurs a financial

Case # 16-444

Watson B. Duncan

Merit Pay

Exhibit # 8

Email Correspondence to Nancy Samuels
(DOA) from Angelette Green (DOI) dated
August 29, 2016

Re: "Merit Pay" for Non-Bargaining C Unit



Angelette Green <angelette.green@palmbeachschools.org>

Assistance/Information Needed "Merit Pay"

2 messages

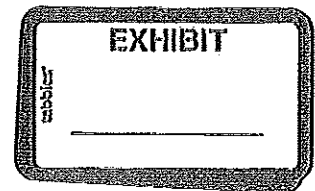
Angelette Green <angelette.green@palmbeachschools.org>
To: Nancy Samuels <nancy.samuels@palmbeachschools.org>

Mon, Aug 29, 2016 at 5:29 PM

Good afternoon Nancy

We are currently looking into a complaint related to "Merit Pay" for the Confidential Secretaries (Non-Bargaining C) unit. Can you give me a call tomorrow to discuss?

Thanks



--
Angelette Green, MPA, PHR
Director of Investigations
Office of Inspector General
3138 Forest Hill Blvd., Suite C-306
West Palm Beach, FL 33406
561-434-8183

Angelette Green <angelette.green@palmbeachschools.org>
To: Nancy Samuels <nancy.samuels@palmbeachschools.org>

Mon, Aug 29, 2016 at 5:42 PM

Good afternoon Nancy

Per our conversation regarding "Merit Pay" for the Confidential Secretaries (Non-Bargaining C) unit.

Question(s):

1. Can you tell me when did Merit Pay first start for the Confidential Secretaries?
2. Did the Board approve the continuance of Attendance Pay (Merit Pay) for Confidential Secretaries after it ended on 12/31/2012 for AESOP (Non-Bargaining A) unit?
3. I am trying to identify a payroll code "Mer" is this related to "Merit Pay".
4. Since Merit Pay is usually tied to performance – why is it coded "Mer" pay and referred to as Merit Pay in the Payroll and Time & Labor Training Manual instead of Attendance Pay?

8/29/2016

School District of Palm Beach County Mail - Assistance/Information Needed *Merit Pay*

Thanks again.

Angelette

[Quoted text hidden]

Case # 16-444

Watson B. Duncan

Merit Pay

Exhibit # 9

Email Correspondence from Nancy Samuel
(DOA) to Angelette Green (DOI)

Dated September 6, 2016

Response: "Merit Pay"



Angelette Green <angelette.green@palmbeachschools.org>

Assistance/Information Needed "Merit Pay"

Nancy Samuels <nancy.samuels@palmbeachschools.org>
To: Angelette Green <angelette.green@palmbeachschools.org>

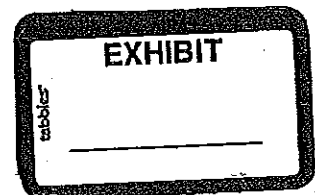
Tue, Sep 6, 2016 at 2:09 PM

Angelette,
I wanted to touch base with you. Many of these questions should be posed to HR, and I believe you are in contact with Lori Barefoot.
I can confirm that MER code is in PeopleSoft as shown below. It is used only for Attendance Merit Pay.
Let me know if you have additional questions once Lori has responded.
Thank you - Nancy

Earnings Code: MER	
Effective Date: 06/23/2007 Status: Active	
Description: ATTENDANCE BASED MERIT PAY	
Short Description: MERIT	
Allowable Employee Types: All	
<input checked="" type="radio"/> Either Hours or Amount OK <input type="radio"/> Both Hours and Amount OK <input type="radio"/> Hours Only <input type="radio"/> Amounts Only <input type="radio"/> Unit/Override Rate <input type="radio"/> Flat Amount	<input checked="" type="radio"/> None <input type="radio"/> Both Hours and Amount <input type="radio"/> Hours Only <input type="radio"/> Amounts Only
<input type="checkbox"/> Hours Distribution <input type="checkbox"/> Administrative Stipend Flag	

[Quoted text hidden]

Nancy-Jo Samuels, C.P.A.
Accounting Director
School District of Palm Beach County
3300 Forest Hill Blvd Ste A-323
West Palm Beach, FL 33406
Phone (561) 434-8096
Fax (561) 434-8473



9/6/2016

School District of Palm Beach County Mail - Assistance/Information Needed *Merit Pay*



Angelette Green <angelette.green@palmbeachschools.org>

Assistance/Information Needed "Merit Pay"

Angelette Green <angelette.green@palmbeachschools.org>
To: Nancy Samuels <nancy.samuels@palmbeachschools.org>

Tue, Sep 6, 2016 at 2:13 PM

Thanks Nancy.
[Quoted text hidden]

Case # 16-444

Watson B. Duncan

Merit Pay

Exhibit # 10

Email Correspondence from Angelette
Green (DOI) to Vicki Evans-Pare (Director of
Labor Relations) Dated August 29, 2016

Re: Inception of Merit Pay for (Non-
Bargaining C) Unit

Case # 16-444

Watson B. Duncan

Merit Pay

Exhibit # 11

Email Correspondence from Angelette.

Green (DOI) to Lorri Barefoot

(Compensation) dated August 30, 2016

Re: History of Merit Pay for

(Non-Bargaining C) Unit



Angelette Green <angelette.green@palmbeachschools.org>

Questions regarding Merit Pay

Angelette Green <angelette.green@palmbeachschools.org>
To: Lori Barefoot <lori.barefoot@palmbeachschools.org>

Tue, Aug 30, 2016 at 1:34 PM

Hello Lori

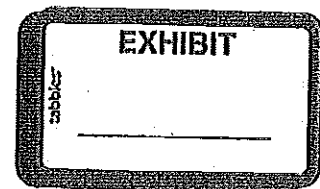
I am trying to track down some information related to Merit Pay (Attendance Pay) for the Confidential Secretaries (Non-Bargaining C) unit and Vicki Evans suggested I check with you. Can you assist with the below questions?

1. Can you tell me when did Merit Pay first start for the Confidential Secretaries?
2. When did the Board approve the continuance of Attendance Pay (Merit Pay) for Confidential Secretaries after it ended on 12/31/2012 for AESOP (Non-Bargaining A) unit?
3. Since Merit Pay is usually tied to performance – Why is it referred to as Merit Pay in the Payroll and Time & Labor Training Manual instead of Attendance Pay as provided in the CBA?

Thanks

Angelette

[Quoted text hidden]





Angelette Green <angelette.green@palmbeachschools.org>

Questions regarding Merit Pay

Lorri Barefoot <lorri.barefoot@palmbeachschools.org>
To: Angelette Green <angelette.green@palmbeachschools.org>
Cc: Mark Mitchell <mark.mitchell@palmbeachschools.org>

Wed, Aug 31, 2016 at 8:54 AM

Hello Angelette,

I can look into your request. It will take some research and I am in the midst of a few competing priorities right now. So I will get to it as soon as I am able, hopefully in the next few days. I hope that is not a problem. I will be in touch.

Regards,

Lorri J. Barefoot, Manager, CCP
Compensation & Employee Information Services
School District of Palm Beach County
3300 Forest Hill Blvd., A-115
West Palm Beach, FL 33406
Phone: 561.357.5910
Phone PX: 25910
Fax: 561.357.1176
Fax PX: 21176

As we receive your requests, please know each will be addressed in appropriate priority order. We thank you in advance for your patience as we diligently work to meet all of your service needs.

[Quoted text hidden]

8/31/2016

School District of Palm Beach County Mail - Questions regarding Merit Pay



Angelette Green <angelette.green@palmbeachschools.org>

Questions regarding Merit Pay

Angelette Green <angelette.green@palmbeachschools.org>
To: Lorri Barefoot <lorri.barefoot@palmbeachschools.org>

Wed, Aug 31, 2016 at 10:42 AM

Thank you.

[Quoted text hidden]

Case # 16-444

Watson B. Duncan

Merit Pay

Exhibit # 12

Email Correspondence from Lorri Barefoot
(Compensation) to Angelette Green (DOI)
dated September 7, 2016

Response: Inception of Merit Pay for
Confidentials



Angelette Green <angelette.green@palmbeachschools.org>

Questions regarding Merit Pay

16-444

Wed, Sep 7, 2016 at 9:24 AM

Lorri Barefoot <lorri.barefoot@palmbeachschools.org>
To: Angelette Green <angelette.green@palmbeachschools.org>
Cc: Rebeca Robinson-Doby <rebeca.robinson@palmbeachschools.org>

Hello Angelette,

For #2, it was taken to the Board on January 3, 2013. Essentially AESOP discontinued the attendance incentive to fund a higher salary agreement increase. Confidentials reduced the attendance incentive rate from \$1.00 to \$.50, also to fund a higher salary agreement increase.

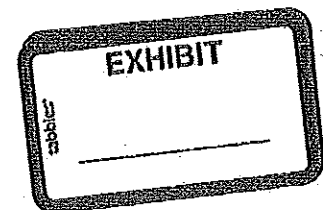
#1 is a bit more difficult to locate, but we'll see what we can find out and will let you know.

Regards,

Lorri J. Barefoot, Manager, CCP
Compensation & Employee Information Services
School District of Palm Beach County
3300 Forest Hill Blvd., A-115
West Palm Beach, FL 33406
Phone: 561.357.5910
Phone PX: 25910
Fax: 561.357.1176
Fax PX: 21176

As we receive your requests, please know each will be addressed in appropriate priority order. We thank you in advance for your patience as we diligently work to meet all of your service needs.

[Quoted text hidden]





Angelette Green <angelette.green@palmbeachschools.org>

Questions regarding Merit Pay

Lorri Barefoot <lorri.barefoot@palmbeachschools.org>
To: Angelette Green <angelette.green@palmbeachschools.org>
Cc: Rebeca Robinson-Doby <rebeca.robinson@palmbeachschools.org>

Tue, Sep 6, 2016 at 3:33 PM

Hi Angelette, we are researching items 1 and 2 for you. The 3rd question would be for the Payroll department (the manual is theirs). I would recommend contacting Bev Backhus as she might know that history. We'll send you items 1 and 2 as soon as we're able.

Regards,

Lorri J. Barefoot, Manager, CCP
Compensation & Employee Information Services
School District of Palm Beach County
3300 Forest Hill Blvd., A-115
West Palm Beach, FL 33406
Phone: 561.357.5910
Phone PX: 25910
Fax: 561.357.1176
Fax PX: 21176

As we receive your requests, please know each will be addressed in appropriate priority order. We thank you in advance for your patience as we diligently work to meet all of your service needs.

[Quoted text hidden]

Case # 16-444
Watson B. Duncan
Merit Pay

Exhibit # 13

Email Correspondence from Lorri Barefoot
(Compensation) to Angelette Green
(Director of Investigations, Inspector
General Office) dated September 8, 2016
Re; June 20, 2001 – Board Meeting



Angelette Green <angelette.green@palmbeachschools.org>

fwd: Message from "RNP002673403E2F"

1 message

Lorri Barefoot <lorri.barefoot@palmbeachschools.org>
To: Angelette Green <angelette.green@palmbeachschools.org>
Cc: Rebeca Robinson-Doby <rebeca.robinson@palmbeachschools.org>

Thu, Sep 8, 2016 at 2:51 PM

Hello Angelette,

For item #3, we were able to locate a Board agenda for June 20, 2001 - Agenda Item: 7A-4 (Revision #2):

Approval of Non-Bargaining Unit Confidential and Miscellaneous Employees Proposal. Under Merit Pay, it states the following:

Confidential Employees shall continue to be entitled to receive the same merit payments which are currently given to AESOP employees as outlined in the AESOP contract, Article 6, pp. 26 and 27.

So this tells us it was at least in place prior to June 20, 2001. This exhausts the resources we have available as far as learning of the initial inception for Confidentials. I believe you can contact Payroll as they are the ones that calculate it for the groups. They may have an initial authorization document somewhere that can get you the true date of inception. I wish we were able to be of more assistance on this question.

Regards,

Lorri J. Barefoot, Manager, CCP
Compensation & Employee Information Services
School District of Palm Beach County
3300 Forest Hill Blvd., A-115
West Palm Beach, FL 33406
Phone: 561.357.5910
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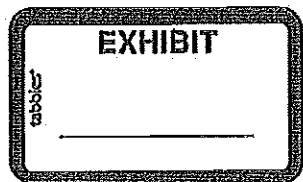
As we receive your requests, please know each will be addressed in appropriate priority order. We thank you in advance for your patience as we diligently work to meet all of your service needs.

----- Forwarded message -----
From: <scanner@palmbeachschools.org>
Date: Thu, Sep 8, 2016 at 2:44 PM
Subject: Message from "RNP002673403E2F"
To: Lorri Barefoot <lorri.barefoot@palmbeachschools.org>

This E-mail was sent from "RNP002673403E2F" (Aficio MP 5002).

Scan Date: 09.08.2016 14:44:02 (-0400)
Queried to: scanner@palmbeachschools.org

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Board Meeting Date: June 20, 2001



Agenda Item: 7A-4
(REVISION #2)

*SCHOOL DISTRICT OF PALM BEACH COUNTY
BOARD AGENDA ITEM SUMMARY*

**APPROVAL OF NON-BARGAINING UNIT
CONFIDENTIAL AND MISCELLANEOUS EMPLOYEES PROPOSAL**

I recommend the Board approve the Non-Bargaining Unit Confidential and Miscellaneous Employees Proposal, as submitted, for the 2001-2002 school year.

† Incentive Pay

Level I - Confidential employees shall be entitled to receive the same Incentive Awards as Article 6, Section D, AESOP (*Attachment A*).

OR

Level II - Confidential employees who obtain a Certified Professional Secretary (CPS) rating shall earn an annual supplement of \$500.

Level III - Confidential employees who earn an Associates Degree from an accredited institution shall earn an annual supplement of \$1000. *This degree must be related to the employee's current position or the degree must be related to a higher level position that the employee intends to seek as a promotion within the school district.*

Level IV - Confidential employees who earn a Bachelors Degree from an accredited institution shall earn an annual supplement of \$1500. *This degree must be related to the employee's current position or the degree must be related to a higher level position that the employee intends to seek as a promotion within the school district.*

† Supplements for Miscellaneous Employees

Miscellaneous employees who earn an Associates Degree shall earn an annual supplement of \$1000. *This degree must be related to the employee's current position or the degree must be related to a higher level position that the employee intends to seek as a promotion within the school district.*

Miscellaneous employees who earn a Bachelors Degree shall earn an annual supplement of \$1500. *This degree must be related to the employee's current position or the degree must be related to a higher level position that the employee intends to seek as a promotion within the school district.*

♦ *Multi-Year Contract

Confidential employees shall receive a two-year contract.

Section A - New Hires: Effective with the 2000/2001 school year, any new hires will receive a one-year appointment and will be subject to a 90 day probationary period.

** Section B - Current Confidential Employees: Effective with the 2001/2002 school year, all current Confidential Employees with three years of continuous fully satisfactory service will receive a two-year contract. Confidential employees will have their two-year contracts renewed when they expire if their service has been fully satisfactory and are recommended by their supervisor (principal or department head).

Section C - Placement of Confidential Employees: If a change in department head or principal occurs, the approval of the Chief Personnel Officer, Executive Director, or Area Superintendent is needed if it is necessary to displace the current Confidential Employee. The Superintendent, Chief Academic Officer (CAO), or Chief Operating Officer (COO) will be excluded from this agreement; however, will honor, in principle, the spirit of the agreement. An immediate and good faith effort will be made by Personnel Services to find a comparative position for the Confidential Employee. Confidential Employees will remain on their current placement within the confidential salary schedule for the fiscal year following the change.

Merit Pay: Confidential Employees shall continue to be entitled to receive the same merit payments which are currently given to AESOP employees as outlined in the AESOP contract, Article 6, pp. 26 and 27 (*Attachment B*).

Payment for degree supplements shall be determined by the Chief Personnel Officer or their designee.

**This provision is only effective after a determination by the Board's Chief Counsel that the Board has legal authority to enter into this two-year contract.*

- **NOTE:
- (1) Eligible employees may receive only one supplement annually.
 - (2) Employees will not receive a supplement for a degree that is required by the job description for the position the employee currently holds.
 - (3) The supplement will be the difference between the job requirement and supplement.

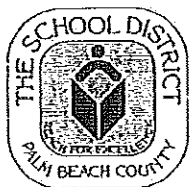
Case # 16-444

Watson B. Duncan

Merit Pay

Exhibit # 14

December 5, 2016 Memo Correspondence
to Michael J. Burke, Chief Financial Officer
and Mark Mitchell, Director of
Compensation & Employee Services



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FLORIDA

OFFICE OF INSPECTOR GENERAL
3318 FOREST HILL BLVD., C-306.
WEST PALM BEACH, FL 33408
(561) 434-7335 FAX: (561) 434-8652
www.palmbeachschools.org

LUNG CHIU, CIG, CPA
INSPECTOR GENERAL

SCHOOL BOARD
CHUCK SHAW, CHAIR
FRANK A. BARBIERI, JR, ESQ, VICE CHAIR
MARCIA ANDREWS
KAREN M. BRILL
DEBRA L. ROBINSON, M.D.
ERICA WHITFIELD.

ROBERT M. AVOSSA, Ed.D., SUPERINTENDENT

CONFIDENTIAL

MEMORANDUM

TO: Michael Burke, Chief Financial Officer
Mark Mitchell, Director of Compensation & Employee Services

FROM: Lung Chiu, ^{KLC} Inspector General

DATE: December 5, 2016

SUBJECT: Office of Inspector General Case No. 16-444
Title of Report: Merit Pay (Attendance Pay)

As a result of a complaint received in this Office, we are conducting an investigation into the Merit Pay (Attendance Pay) for Confidential Secretaries and Miscellaneous employees (Non-Bargaining C) unit. On September 8, 2016, the OIG received attachment #A from Manager Lorri Barefoot. The information received indicates Board Action taken on June 20, 2001 related to Non-Bargaining Unit Confidential and Miscellaneous Employees. The "Merit Pay section states...Confidential Employees shall continue to receive merit payments which are currently given to AESOP employees.... This was approved by the Board for the 2001-2002 school year.

Further research indicates that on January 09, 2013, the School Board approved the deletion of Attendance Incentive from the AESOP Collective Bargaining Agreement and made no mention or provision for the continuance of "Merit Pay" for Confidential Secretaries and Miscellaneous Employees (Non-Bargaining C) units. See attachment #B.

To assist us in this investigation please provide us with the following:

1. Documentation demonstrating the School Board's approval of Attendance Pay (Merit Pay) for Confidential and Miscellaneous employees from inception up to date.
2. Documentation demonstrating the School Board approved the continuance of Attendance Pay (Merit Pay) for Confidential and Miscellaneous employees after it ended on 12/31/2012 for AESOP (Non-Bargaining A) unit.

Please provide this information to us by December 20, 2016.

Page 2 of 2
Subject
Date

In addition, you may meet or otherwise communicate with us to discuss any of the requested information. Should you desire to arrange a meeting, or have any questions, you may contact our Director of Investigations, Angelette Green, at (561) 434-8183.

Cc: Dr. Gonzalo S. LaCava, Chief of Human Resources

Attachments

Board Meeting Date: June 20, 2001



Agenda Item: 7A-4
(REVISION #2)

*SCHOOL DISTRICT OF PALM BEACH COUNTY
BOARD AGENDA ITEM SUMMARY*

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CONFIDENTIAL AND MISCELLANEOUS EMPLOYEES PROPOSAL**

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** Section B - Current Confidential Employees: Effective with the 2001/2002 school year, all current Confidential Employees with three years of continuous fully satisfactory service will receive a two-year contract. Confidential employees will have their two-year contracts renewed when they expire if their service has been fully satisfactory and are recommended by their supervisor (principal or department head).

Section C - Placement of Confidential Employees: If a change in department head or principal occurs, the approval of the Chief Personnel Officer, Executive Director, or Area Superintendent is needed if it is necessary to displace the current Confidential Employee. The Superintendent, Chief Academic Officer (CAO), or Chief Operating Officer (COO) will be excluded from this agreement; however, will honor, in principle, the spirit of the agreement. An immediate and good faith effort will be made by Personnel Services to find a comparative position for the Confidential Employee. Confidential Employees will remain on their current placement within the confidential salary schedule for the fiscal year following the change.

Merit Pay: Confidential Employees shall continue to be entitled to receive the same merit payments which are currently given to AESOP employees as outlined in the AESOP contract, Article 6, pp. 26 and 27 (*Attachment B*).

Payment for degree supplements shall be determined by the Chief Personnel Officer or their designee.

**This provision is only effective after a determination by the Board's Chief Counsel that the Board has legal authority to enter into this two-year contract.*

- **NOTE:
- (1) Eligible employees may receive only one supplement annually.
 - (2) Employees will not receive a supplement for a degree that is required by the job description for the position the employee currently holds.
 - (3) The supplement will be the difference between the job requirement and supplement.

SECTION D - PAYROLL DEDUCTION

1. The Board and the Association agree that payroll deduction services which are within the control of the Board and accruing to employees, shall continue through this contract. The specific deduction types are: Credit Union, Tax Sheltered Annuities, Health Insurance, United Way, Income Protection, and additional Life Insurance.

2. Unless stated to the contrary in other sections of this agreement, the amount deducted from the employee's salary shall be voluntary and no charge shall be made to the individual employee for these payroll deduction services.

3. Payroll deduction for Association dues is provided for under Section C - Dues Deduction, of this Article.

SECTION E - ACCESS TO FULTON-HOLLAND EDUCATIONAL SERVICES CENTER

The Association will be provided with three (3) entrance pass cards.

ARTICLE 6 - COMPENSATION AND BENEFITS

SECTION A - PAY SCHEDULE

1. (a) Should the Board ratify a wage increase for the FY 2001-2002 School Year with other bargaining units which is a greater percentage than the Association negotiated wage increase, the Board and/or Association may request to reopen negotiations only on such issues. For the FY 2001-2002 School Year only, in the event the Board ratifies a lower percentage with other bargaining than agreed to between Association and the District for the FY 2001-2002 School Year, no negative adjustment will be made to the wage increase.

(b) Effective July 1, 2000, employees shall be granted a general wage increase of 2.5% based on the salary schedule effective January 1, 2000, as reflected in Appendix A. This increase is in addition to the step increment that was effective July 1, 2000, approximately 2.5%. The additional wage increase shall be distributed as follows:

(1) All employees shall receive an across the board wage increase of 1.25%.

(2) All employees who receive an overall satisfactory FY1999-2000 school year evaluation who have 10 or more years of continuous services in this District shall advance one (1) step on the salary scale in addition to the step increment earned July 1, 2000 and the 1.25% across the board wage increase. The additional step is equivalent to 1.21%.

(3) The additional wage increase on top of the July 1, 2000, approximate 2.5% step increment is 2.5%.

(c) Any bargaining unit member at the maximum step of the Pay Plan will have their salary frozen and red-lined. Accordingly, no bargaining unit employee at Step 25 is eligible for a step increase based on an overall satisfactory annual performance evaluation or any increase in pay that will put them outside the salary scale.

(d) Only bargaining unit members who were employed at the ratification and Board approval are entitled to the retroactive pay increase.

(e) The July 1, 2000, retroactive pay increase will include an additional across the board 0.5% for all bargaining unit employees.

(f) Effective July 1, 2001, bargaining unit employees shall be granted a 4.0% wage increase to be applied in the following manner:

(1) Only those employees who receive an overall satisfactory FY 2000-2001 end of the school year evaluation shall receive one (1) step increase.

(2) The remainder of the 4.0% wage increase, after receipt of the performance step, shall be applied to all employees in an across the board wage increase.

2. An employee hired to work in the summer school program shall be paid at that employee's hourly rate of pay in effect during the contract period immediately preceding the summer school program, provided the employee was employed in the same or related job classification during that period.

3. School Police dispatchers who work either the 3 p.m. - 11 p.m. shift or the 11 p.m. - 7 a.m. shift and are unable to take a lunch break shall receive a five percent (5%) increase above their present hourly rate only while working the shifts noted herein.

4. Employees who are serving medically complex students during the regular or summer school, will be paid an additional \$1.00 per hour while so employed and assigned. The additional \$1.00 per hour shall apply only to employees who are assigned on a regular basis to a student who requires unique procedures as defined herein. These procedures include but are not limited to: maintaining gastrostomy tubes; observing the use of nebulizers; lifting immobile students; finger stick for use of glucometers; oral suctioning and suctioning of tracheostomy tubes; changing diapers, catheterization, and colostomy bags and other similar functions. Approval will be given in writing by the Department of ESE or designee. Proper training will be provided to the employees.

An additional fifty cents (\$.50) per hour shall be provided to Paraprofessionals who are assigned to a defined SEH unit on a full-time basis in regular or summer school. This additional 50 cents (\$.50) shall not be available to Paraprofessionals who are in regular classes with SEH mainstreamed students.

5. The district shall pay a member of the bargaining unit an additional thirty-five cents (\$.35) per hour each month providing they used no sick or personal leave (paid or unpaid) during the month. This provision shall apply to all bargaining unit members beginning with the first day of their second year of consecutive employment with the district in a bargaining unit position occupied for that period of time.

6. Community school secretaries, media clerks, other office personnel and data management services employees, and school police dispatchers who work half or more of their regular work hours at a time other than the hours of 8:00 a.m. to 4:30 p.m. shall be paid a differential of twenty-five cents (\$.25) per hour worked.



Agenda Item Details

Meeting	Jan 09, 2013 - Special Meeting 1-09-13
Category	Consent Agenda
Subject	LAC3 Collective Bargaining Agreement Between SDPBC and The Association of Educational Secretaries And Office Professionals (AESOP) re: Successor 2012-2013 Collective Bargaining Agreement with AESOP
Type	Action (Consent)

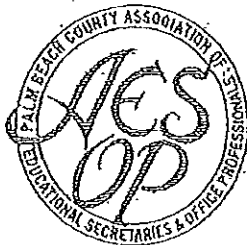
1. Effective July 1, 2012, the AESOP salary schedules are increased by \$.72 per hour.
2. AESOP agreed to eliminate its Attendance Incentive Plan to assist in funding the \$.72 per hour increase stated above. Given the uniform \$.72 increase to the hourly rate, the effective salary percentage increase will vary based on the employees' current salary level. The average salary increase across the employee group is 5%. After considering the elimination of the attendance incentive, the net increase to base salary is 2%.
3. The Contract can be reopened on the 2012-2013 salary settlement should State funding for FY14 prove to be inadequate to fund the economic provisions of the new Contract; OR should the District incur a liability prior to June 30, 2013, as a result of the final judicial or legislative resolution of the Florida Supreme Court case Scott vs. Williams.
4. All half-time through full-time employees represented by AESOP who were on active status on October 22, 2012, and who remain a half-time through full-time employees of the District on the date this negotiated Contract is approved/adopted by the School Board will be paid a one-time bonus of \$500, minus standard deductions.
5. Effective January 1, 2013, Paraprofessionals represented by AESOP who are responsible for medically complex students and those assigned to EB/D units will receive an increase of \$.50 per hour to the additional hourly rate they already receive for working with these special needs children.
6. The Insurance Benefit provisions negotiated earlier in coalition bargaining are included in this new AESOP Agreement effective January 1, 2013.
7. The Grievance Procedure in the new agreement has been updated and amended.
8. Full-time AESOP represented employees who enroll their children in any of the District's After School Child Care Programs will be granted a 25% discount on the hourly rate charges by these programs to the general public.
9. AESOP retains the right to demand bargaining over the impact of revised job descriptions on wages, hours and terms and conditions of employment.
10. The parties agree there will be no discrimination against employees based on their membership or non-membership in the Association; and the District will abide by its policies relating to bullying and the harassment of employees represented by AESOP.

**TENTATIVE AGREEMENT ON A
2012-2013 SUCCESSOR
COLLECTIVE BARGAINING AGREEMENT**

BETWEEN

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
AND

THE ASSOCIATION OF EDUCATIONAL SECRETARIES
and
OFFICE PROFESSIONALS (AESOP)

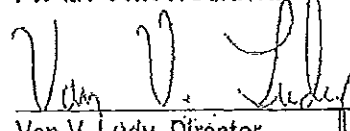


DECEMBER 5, 2012

For AESOP:


Terri Matthews, President &
Chief Negotiator

For the School District:


Van V. Lidy, Director
Labor Relations & Chief Negotiator

December 5, 2012
Date

COLLECTIVE BARGAINING AGREEMENT

BETWEEN

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA

AND

THE ASSOCIATION OF EDUCATIONAL SECRETARIES
and
OFFICE PROFESSIONALS (AESOP)



January 1, 2012 – December 31, 2013

Table of Contents

PREAMBLE 1

ARTICLE 1..... 2

 SECTION A - DEFINITIONS 2

 SECTION B - RECOGNITION 2

 SECTION C - NEGOTIATIONS 4

 SECTION D - MANAGEMENT RIGHTS 6

 SECTION E - COOPERATION 6

ARTICLE 2 - GRIEVANCE PROCEDURE..... 8

ARTICLE 3 - EMPLOYEE RIGHTS AND RESPONSIBILITIES 12

 SECTION A - WORK YEAR AND WORKING HOURS 12

 SECTION B - PERSONNEL PROCEDURES 14

 SECTION C - PROGRESSIVE DISCIPLINE 23

 SECTION D - EMPLOYEE PROTECTION..... 24

ARTICLE 4 - LEAVE..... 27

 SECTION A - ANNUAL LEAVE 27

 SECTION B - SICK LEAVE 28

 SECTION C - MATERNITY LEAVE/RECOVERY 31

 SECTION D - CHILD CARE LEAVE - UNPAID 31

 SECTION E - JURY DUTY LEAVE 32

 SECTION F - WITNESS SERVICE..... 32

 SECTION G - MILITARY LEAVE 32

 SECTION H - POLITICAL LEAVE 33

 SECTION I - HOLIDAYS 33

 SECTION J - RELIGIOUS HOLIDAY OBSERVANCE..... 33

ARTICLE 5 - ASSOCIATION RIGHTS AND RESPONSIBILITIES 34

 SECTION A - RIGHTS OF EMPLOYEES/ASSOCIATION 34

 SECTION B - ASSOCIATION PROFESSIONAL LEAVE..... 35

 SECTION C - DUES DEDUCTIONS FOR ASSOCIATION DUES 36

 SECTION D - PAYROLL DEDUCTION (OTHER THAN FOR ASSOCIATION DUES DEDUCTIONS) 37

 SECTION E - ACCESS TO FULTON-HOLLAND EDUCATIONAL SERVICES CENTER..... 37

ARTICLE 6 - COMPENSATION AND BENEFITS 38

 SECTION A - PAY SCHEDULE 38

ARTICLE 6 - COMPENSATION AND BENEFITS 39

 SECTION A - PAY SCHEDULE (CONT'D) 39

 SECTION B - HEALTH, DENTAL, LIFE AND VISION INSURANCE..... 43

 SECTION C - EDUCATIONAL INCENTIVE AWARDS..... 52

 SECTION D - IN-COUNTY TRAVEL 55

 SECTION E - EMPLOYEE ASSISTANCE PROGRAM (EAP)..... 55

APPENDIX A-1 52

AESOP SALARY SCHEDULES - EFFECTIVE JANUARY 1, 2012..... 52

APPENDIX A-2 57

AESOP SALARY SCHEDULES (RATE INCREASE OF \$.77 P/HR)- EFFECTIVE JULY 1, 2012..... 57

APPENDIX B - MOU - FINGERPRINTING 57

ATTACHMENT B

APPENDIX C – AESOP JOB CLASSIFICATION SCHEDULE..... 58
APPENDIX D – GRIEVANCE REPORT..... 61

ARTICLE 6 - COMPENSATION AND BENEFITS
SECTION A - PAY SCHEDULE (contn'd)

liability as part of the final judicial or legislative resolution of the matter of Florida Supreme Court Case #SC 12-520: Rick Scott vs. George Williams et.al.

Otherwise, the parties shall consider this Agreement binding through December 31, 2013 and will reopen negotiations September 2013 for a successor Agreement.

2. ~~6.~~ An employee hired to work in the summer school program shall be paid at that employee's hourly rate of pay in effect during the contract period immediately preceding the summer school program, provided the employee was employed in the same job classification during that period.
3. ~~7.~~ School Police dispatchers who work either the 3 p.m. - 11 p.m. shift or the 11 p.m. - 7 a.m. shift and are unable to take a lunch break shall receive a five percent (5%) increase above their present hourly rate only while working the shifts noted herein.
4. ~~8.~~ (a) Effective January 1, 2013, Employees who are assigned to serve medically complex students during regular or summer school will be paid an additional ~~\$1.50~~ 2.00 per hour while so employed and assigned. The ~~\$1.50~~ 2.00 per hour shall apply only to employees who are assigned on a regular basis to medically complex student(s) who require(s) unique procedures as defined herein. These procedures include but are not limited to: maintaining gastrostomy tubes, observing the use of nebulizers, lifting immobile students, finger stick for use of glucometers, oral suctioning of tracheotomy tubes, catheterization changing diapers, and/or colostomy bags and other similar functions. Approval will be given in writing by the ESE Department or designee. Proper training(s) will be provided to the employees so assigned.
- (b) Effective January 1, 2013, Paraprofessional employees who are assigned to a defined Emotionally/Behaviorally Disordered (E/BD) self-contained unit on a full-time basis in regular or summer school will be paid an additional ~~seventy-five one dollar and 25 cents (\$1.25 75)~~ per hour shall not be available to Paraprofessionals who are in regular classes with E/BD mainstreamed students. Approval will be given in writing by the Department of ESE or designee. Proper training(s) will be provided to the paraprofessional(s) so assigned.

~~ATTENDANCE INCENTIVE: Effective January 1, 2008, the District shall pay a member of the bargaining unit an additional one dollar (\$1.00) per hour worked each month providing they used no sick leave or personal leave (paid or unpaid) during the month except that the use of up to three (3) days of sick leave for the death of an employee's father, mother, brother, sister, spouse, child or member of the employee's household; an absence for reason of being called for or serving on a jury, for "light duty" associated with a Workers' Compensation claim; an approved IDE that takes the employee away from his/her regular work site to attend a District approved training; or using approved compensatory time shall not count against the employee from being paid this additional one dollar (\$1.00) per hour. This provision shall apply to all bargaining unit members beginning with the first day of their second year of consecutive employment with the District in a bargaining unit position occupied for that period of time; however, an employee with at least one (1) year of service with the District who becomes a member of the Association's bargaining unit without a break in service with the District will be eligible for this benefit.~~

5.

ARTICLE 6 - COMPENSATION AND BENEFITS

SECTION A - PAY SCHEDULE (cont'd)

~~Unless otherwise agreed to by the parties through the negotiations process, the Paragraph immediately above will be deleted effective August 1, 2011.~~

~~In addition to their regular pay the District shall pay a member of the bargaining unit one dollar (\$1.00) per hour worked each month providing they use no sick leave, annual leave or personal leave (paid or unpaid) during the month except that the use of up to three (3) days of sick leave for the death of an employee's father, mother, brother, sister, spouse, child or member of the employee's immediate household; an absence for reason of being called for or serving on a jury, for "light duty" associated with a Workers Compensation claim; an approved TDE that takes the employee from his/her regular work site to attend a District approved training; or using approved compensatory time shall not count against the employee for being paid this additional one dollar (\$1.00) per hour. This provision shall apply to all bargaining unit employees with the first day of their second year of consecutive employment with the District in a bargaining unit position occupied for that period of time; however, an employee with at least one (1) year of service with the District who becomes a member of the Association's bargaining unit without a break in service with the District will be eligible for this benefit.~~

6. 9. Community school secretaries, media clerks, other office personnel and data management services employees, and school police dispatchers who work half or more of their regular work hours at a time other than the hours of 8:00 a.m. to 4:30 p.m. shall be paid a differential of twenty-five cents (\$.25) per hour worked.
7. 10. Each employee assigned to work at least a 190-day calendar shall be paid in 26 equal installments to be issued every other Friday beginning on a Friday selected annually by the District and deposited in the employee's choice of a financial institution. Employees assigned to work less than a 190-day calendar will be paid on 22 equal installments to be issued every other Friday beginning on a Friday annually selected by the District and deposited in the employee's choice of a financial institution.
8. 11. If a Friday pay-date falls on a date the District is closed, that paycheck will be electronically deposited no later than on the Friday the District is closed unless such Friday is a banking holiday. In such cases, the paycheck will be electronically deposited no later than on the last preceding day that is not a banking holiday. Both the Association and the District strongly encourage all employees to take advantage of and to sign-up for the electronic deposit of their paychecks. The District's Payroll Office will work with employees who do not have an account at a financial institution to establish an account(s) with the Credit Union. Current employees electing not to sign-up for the electronic deposit of their paychecks, will be paid by an alternative method determined by the District that may or may not follow this pay schedule. The Association recognizes that the District has established as a pre-condition of employment that all new employees will be paid via the electronic deposit of their paychecks as stated herein. Employees who have signed-up for electronic deposit shall remain on this method of payment.
9. 12. The Association shall appoint two (2) representatives to provide input on topics that will be addressed by the District's *ad hoc* Payroll Advisory Committee. One topic of the *ad hoc* PeopleSoft Payroll Advisory Committee will be to make an annual recommendation to the Chief Operating Officer of the first Friday paycheck date of each school year for employees who are less than 12 month employees. Another topic to be addressed by this Committee will be to recommend to the District the best means of communicating in advance with all employee

ARTICLE 6 - COMPENSATION AND BENEFITS

SECTION A - PAY SCHEDULE (cont'd)

groups the payroll schedules for the ensuing school year. The Association representatives will be provided a TDE at District expense to attend meetings of this Committee when such meetings are scheduled during regular duty hours.

13. The parties agree to continue the District's attendance/payroll time tracking system whereby all employees are required to log-in and log-out by using an individual magnetic employee identification swipe card/badge, by using a computer terminal and/or using some other identification time & attendance devices/procedures approved by the District when they arrive at and depart from their work location(s), including logging out and logging in for the employee's lunch period. Is temporarily suspended, but may be reinstated at any time by the District after giving prior notice to affected employees and the Association.
40. ~~14.~~ (a) ~~The District implemented a paperless payroll effective November 2009 after giving written notice to the Association and to employees in the Association's bargaining unit. Thereafter employees do not receive a paper pay stub, but are able to access their payroll stub and other payroll information including their Federal W-2 annual earnings Statement by going to a District website and, after entering their user name and password, employees can view and retrieve their individual payroll information. The District, after giving prior written notice to the Association and to employees in the Association's bargaining unit, may implement the provisions contained in the following paragraphs when it deems appropriate:~~
- (b) The parties recognize the right of the District to require the electronic deposit of the paychecks of all employees in the Association's bargaining unit as set forth above; however, the District has not mandated such electronic deposits and will not do so without first giving the Association and each affected employee at least forty-five (45) calendar days advance notice of its intent to implement electronic deposits for all employees in the Association's bargaining unit. The District will work with those employees who do not have an account with a financial institution to establish an account(s) with the Credit Union to provide for these electronic deposits. Until such time the District requires electronic deposits of paychecks of all employees in the Association's bargaining unit, those employees who do not have electronic deposit will be paid via US Mail so that they receive their mailed paychecks no later than on or soon after each normal Friday pay date.
44. ~~15.~~ (a) The parties agree to continue the previously established joint committee comprised of four (4) representatives of the Association and four (4) representatives of the District to study and make recommendations concerning the desirability and feasibility of establishing a Performance Pay Program for Association represented employees and to separately study and make recommendations concerning the desirability and feasibility of providing reimbursement to an employee who is asked to drive his/her personal vehicle on school business and that vehicle is vandalized and/or personal property of the employee is stolen from the vehicle while on school business. The parties also agree to review and study District job titles, classifications, policies and practices. The committee will also address pay comparability issues. The committee will endeavor to issue a report and recommendations to the Superintendent of Schools and Association President on or before ~~August 31~~ July 1, 2008 13.
- (b) The parties further agree to conduct a classification and pay equity study for selected positions in the AESOP bargaining unit by ~~August~~ December 1, of each year. The parties further agree that the findings of this study for AESOP positions, including but not limited to Instructional Technical Support Assistants, and Treasurers I & II (School Fiscal Coordinators I & II) and Community Language Facilitators (CLFs) shall be given priority consideration when the District's budget stabilizes and additional financial resources become available to

ARTICLE 6 • COMPENSATION AND BENEFITS

SECTION A • PAY SCHEDULE (cont'd)

address any identified pay inequities.

42. 16. An AESOP represented employee who agrees to be assigned by his/her Principal to any supplemental position listed in Appendix B of the Collective Bargaining Agreement (CBA) between the District and the Palm Beach County Classroom Teachers Association (CTA) for which he/she is qualified as determined by the Principal and who can perform the duties of such supplemental position after his/her regularly assigned work hours, may be assigned to such position and paid the supplemental salary listed in Appendix B of the CTA/District CBA for that supplemental position upon the successful completion of the duties and responsibilities related to that supplemental position as determined by the Principal. Such employment for a supplemental position is separate and not a part of the employee's regular employment and time worked to fulfill the responsibilities of said supplemental position shall neither be paid at the employee's regular rate of pay nor count as overtime hours worked. It is understood that any such assignment may be terminated without recourse by the Principal at any time. It is further understood that the Principal may ask an AESOP represented employee to fill such supplemental position only after the Principal has determined that no CTA represented employee at the school is qualified to perform the responsibilities of that specific supplemental position or if no qualified CTA represented employee wishes to fill that supplemental position. Nothing herein requires the Principal to fill a CTA supplemental position with an AESOP represented employee. A list of these supplemental positions and corresponding salary categories can be viewed on the District's website in Appendix B of the CTA Collective Bargaining Agreement.



OFFICE OF INSPECTOR GENERAL

ACKNOWLEDGMENT OF RECEIPT

Date: 12/6/2016

I hereby acknowledge the receipt of the following documents related to OIG
Case # 16-444

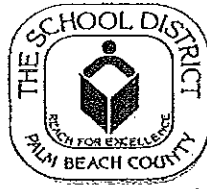
1. Referral to Department/Agency: Mark Mitchell, Director of Compensation & Employee Services
2. Investigative Report done by the OIG
3. Preliminary Investigation done by the OIG
4. Audit related to _____

Mark Mitchell

Signature of Department Representative

12/6/16
Date Received

*This receipt is to be retained by the OIG and placed with the designated Case File



OFFICE OF INSPECTOR GENERAL

ACKNOWLEDGMENT OF RECEIPT

Date: 12/6/2016

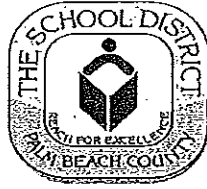
I hereby acknowledge the receipt of the following documents related to OIG
Case # 16-444

1. Referral to Department/Agency: Michael Burke, Chief Financial Officer
2. Investigative Report done by the OIG
3. Preliminary Investigation done by the OIG
4. Audit related to _____

Michael Burke
Signature of Department Representative

12-6-16
Date Received

*This receipt is to be retained by the OIG and placed with the designated Case File



OFFICE OF INSPECTOR GENERAL

ACKNOWLEDGMENT OF RECEIPT

Date: 12/7/2016

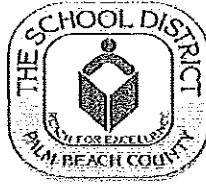
I hereby acknowledge the receipt of the following documents related to OIG Case # 16-444

1. Referral to Department/Agency: Dr. Gonzalo La Cava, Chief of Human Resources
2. Investigative Report done by the OIG
3. Preliminary Investigation done by the OIG
4. Audit related to _____

N. Greenaway
Signature of Department Representative

12/7/2016
Date Received

*This receipt is to be retained by the OIG and placed with the designated Case File



OFFICE OF INSPECTOR GENERAL

ACKNOWLEDGMENT OF RECEIPT

Date: 12/6/2016

I hereby acknowledge the receipt of the following documents related to OIG
Case # 16-444

1. Referral to Department/Agency: Mark Mitchell, Director of Compensation & Employee Services
2. Investigative Report done by the OIG
3. Preliminary Investigation done by the OIG
4. Audit related to _____

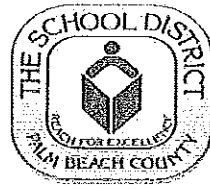
Matthew

Signature of Department Representative

12/6/16

Date Received

*This receipt is to be retained by the OIG and placed with the designated Case File



OFFICE OF INSPECTOR GENERAL

ACKNOWLEDGMENT OF RECEIPT

Date: 12/6/2016

I hereby acknowledge the receipt of the following documents related to OIG
Case # 16-444

1. Referral to Department/Agency: Michael Burke, Chief Financial Officer
2. Investigative Report done by the OIG
3. Preliminary Investigation done by the OIG
4. Audit related to _____

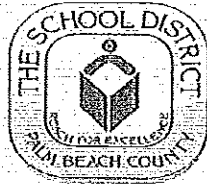
Susan Stanina

Signature of Department Representative

12-6-16

Date Received

*This receipt is to be retained by the OIG and placed with the designated Case File



OFFICE OF INSPECTOR GENERAL

ACKNOWLEDGMENT OF RECEIPT

Date: 12/9/2016

I hereby acknowledge the receipt of the following documents related to OIG
Case # 16-444

1. Referral to Department/Agency: Dr. Gonzalo La Cava, Chief of Human Resources
2. Investigative Report done by the OIG
3. Preliminary Investigation done by the OIG
4. Audit related to _____

N. Greenaway
Signature of Department Representative

12/7/2016
Date Received

*This receipt is to be retained by the OIG and placed with the designated Case File

Case # 16-444
Watson B. Duncan
Merit Pay

Exhibit # 15

December 7, 2016 Email Response from
Lorri Barefoot
To
Mark Mitchell



Angelette Green <angelette.green@palmbeachschools.org>

JIG Case # 16-444: Merit Pay

1 message

Lorri Barefoot <lorri.barefoot@palmbeachschools.org>
 To: Angelette Green <angelette.green@palmbeachschools.org>
 Cc: Mark Mitchell <mark.mitchell@palmbeachschools.org>

Wed, Dec 7, 2016 at 12:06 PM

Good morning Angelette,

Please find attached supporting documentation for your information request. Pages 1 through 3 demonstrate the Board's approved continuance of the reduced Merit Pay for NBU Confidential employees in December 2012 and the discontinuance of the merit pay for AESOP employees in January 2013.

Page 1: School Board Meeting 12-12-12, Agenda Item #66. Under 'Description' please see item #4 referencing the 'reduced incentive' for NBU Confidential employees.

Page 2: Item #4 of School Board Meeting 12-12-12. Under 'Board Agenda Item Summary' please see bullet #2 detailing the incentive reduction of the previous \$1.00 per hour to the proposed \$.50 per hour to be effective January 1, 2013 upon Board approval. *

Page 3: Special Meeting 1-09-13, Agenda Item #16. Under 'Description' please see item #2 referencing AESOP's agreement to eliminate the Attendance Incentive Plan. (Further detail supporting this change is found in the Attachment B Item that was previously provided to the CFO by the OIG on this matter.)

We were unable to locate documentation detailing the inception date of Merit Pay for NBU Confidential employees. Pages 4 through 6, however, demonstrate the Board provided a 'continuance' of the AESOP Merit Pay provisions for NBU Confidential employees in June 2001. Therefore, we know that Merit Pay had at least been in place for these employees prior to that date. *

Pages 4 and 5: School Board Meeting 6/20/01, Agenda Item 7A-4 (Revision #2). Under 'Board Agenda Item Summary' please see page 5, section titled 'Merit Pay' stating that, "Confidential Employees shall continue to be entitled to receive the same merit payments which are currently given to AESOP employees as outlined in the AESOP contract, Article 6, pp. 26 and 27..."


Page 6: Article 6, Section A, Pay Schedule. Please see item #5, page 27 referencing the AESOP contract's provisions for Merit Pay (attendance).

I believe this satisfies all of your information requests regarding this case at this time with the exception of the inception of Merit Pay for NBU Confidential employees. Please let us know if there is any additional assistance we may provide.

Regards,

Lorri J. Barefoot, Manager, CCP
 Compensation & Employee Information Services
 School District of Palm Beach County
 3300 Forest Hill Blvd., A-115
 West Palm Beach, FL 33406
 Phone: 561.357.5910
 Phone PX: 25910
 Fax: 561.357.1176
 Fax PX: 21176

As we receive your requests, please know each will be addressed in appropriate priority order. We thank you in advance for your patience as we diligently work to meet all of your service needs.

 Office of IG Case #16-444_HR Response.pdf
321K



The School District of Palm Beach County

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School Board Meeting 12-12-12
Agenda Item #66

Title

PD2 School-Based Administrators (SBA) & Non-Bargaining Unit (NBU) Compensation

Description

CHAIRMAN READS: Good cause exists for adding this item to the agenda. The decision to make the recommendation is important to the district.

Consider approval of revised salary schedules for School-Based Administrators & Non-Bargaining (NBU) Compensation as follows:

1. School Principals and Assistant Principals will be granted a 2% base salary increase effective July 1, 2012 and will receive a one-time lump sum payment of \$500. (see attachment #1)
2. Administrative/Professional & Managerial Staff Employees will be granted a 2% base salary increase effective July 1, 2012 and will receive a one-time lump sum payment of \$500. (see attachment #2)
3. Miscellaneous Employees will be granted a 2% base salary increase effective July 1, 2012 and will receive a one-time lump sum payment of \$500. (see attachment #3)
4. Confidential Employees will be granted a 2% net base salary increase effective July 1, 2012 and will receive a one-time lump sum payment of \$500. (net refers to: 3.5% base salary increase minus 1.5% value of reduced incentive funding) (see attachment #4)

Recommendation

I recommend the Board approve the revised salary schedules as submitted.

My Contact

Janis Andrews (Janis.andrews@palmbeachschools.org)
Sandra Gero (Sandra.gero@palmbeachschools.org)
Mark Mitchell (Mark.mitchell@palmbeachschools.org)

Financial Impact

The financial impact to the School District, including associated fringe benefit costs, is \$2,532,900 in recurring funding, and \$997,300 in non-recurring one-time bonus funds.

Page 1



**THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
BOARD AGENDA ITEM SUMMARY**

Approval of Revised Salary Schedule for Confidential Employees

I recommend the School Board approve the revised salary schedule for Confidential employees as submitted.

Discussions with the School Administrators Association resulted in a proposal with details as follows:

- Confidential employees will be granted a 2% 'net' base salary increase effective July 1, 2012. ('net' 2% refers to: 3.5% base salary increase minus 1.5% value of reduced attendance incentive funding).
- Confidential employees' attendance incentive program will be reduced from \$1.00 per/hour to \$.50 per/hour effective January 1, 2013. Use of annual leave will not be counted against ability to earn incentive. *
- Confidential employees will receive a one-time lump sum payment of \$500.
- The Confidential salary schedule will be adjusted such that step increments will be removed, leaving an open range minimum to maximum pay schedule. This will:
 1. Provide flexible alternative to existing longevity-only based pay structure.
 2. Establish a foundation for administering best practices in compensation including:
 - a) flexibility to provide both traditional across the board increases as well as merit based base pay increases if so desired, and
 - b) ability to address market issues specific to particular jobs,
 - c) ability to adjust new hire rates independent of existing employee compensation rates,
 - d) ability to mitigate issues of wage compression

page 2

FINANCIAL IMPACT

The financial impact to the School District, including associated fringe benefit costs, is \$218,300 in 'net' recurring funding and \$123,800 in non-recurring one-time payment funds.



The School District of Palm Beach County

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Special Meeting 1-09-13
Agenda Item #16

Title

LAC3 Collective Bargaining Agreement Between SDPBC and The Association of Educational Secretaries And Office Professionals (AESOP) re: Successor 2012-2013 Collective Bargaining Agreement with AESOP

Description

1. Effective July 1, 2012, the AESOP salary schedules are increased by \$.72 per hour.
2. AESOP agreed to eliminate its Attendance Incentive Plan to assist in funding the \$.72 per hour increase stated above. Given the uniform \$.72 increase to the hourly rate, the effective salary percentage increase will vary based on the employees' current salary level. The average salary increase across the employee group is 5%. After considering the elimination of the attendance incentive, the net increase to base salary is 2%. X
3. The Contract can be reopened on the 2012-2013 salary settlement should State funding for FY14 prove to be inadequate to fund the economic provisions of the new Contract; OR should the District incur a liability prior to June 30, 2013, as a result of the final judicial or legislative resolution of the Florida Supreme Court case Scott vs. Williams.
4. All half-time through full-time employees represented by AESOP who were on active status on October 22, 2012, and who remain a half-time through full-time employees of the District on the date this negotiated Contract is approved/adopted by the School Board will be paid a one-time bonus of \$500, minus standard deductions.
5. Effective January 1, 2013, Paraprofessionals represented by AESOP who are responsible for medically complex students and those assigned to EB/D units will receive an increase of \$.50 per hour to the additional hourly rate they already receive for working with these special needs children.
6. The Insurance Benefit provisions negotiated earlier in coalition bargaining are included in this new AESOP Agreement effective January 1, 2013.
7. The Grievance Procedure in the new agreement has been updated and amended.
8. Full-time AESOP represented employees who enroll their children in any of the District's After School Child Care Programs will be granted a 25% discount on the hourly rate charges by these programs to the general public.
9. AESOP retains the right to demand bargaining over the impact of revised job descriptions on wages, hours and terms and conditions of employment.
10. The parties agree there will be no discrimination against employees based on their membership or non-membership in the Association; and the District will abide by its policies relating to bullying and the harassment of employees represented by AESOP.

page 3

Board Meeting Date: June 20, 2001



Agenda Item: 7A-4
(REVISION #2)

*SCHOOL DISTRICT OF PALM BEACH COUNTY
BOARD AGENDA ITEM SUMMARY*

**APPROVAL OF NON-BARGAINING UNIT
CONFIDENTIAL AND MISCELLANEOUS EMPLOYEES PROPOSAL**

I recommend the Board approve the Non-Bargaining Unit Confidential and Miscellaneous Employees Proposal, as submitted, for the 2001-2002 school year. ** 1 year ?*

† Incentive Pay

Level I - Confidential employees shall be entitled to receive the same Incentive Awards as Article 6, Section D, ABSOP (*Attachment A*).

OR

Level II - Confidential employees who obtain a Certified Professional Secretary (CPS) rating shall earn an annual supplement of \$500.

Level III - Confidential employees who earn an Associates Degree from an accredited institution shall earn an annual supplement of \$1000. *This degree must be related to the employee's current position or the degree must be related to a higher level position that the employee intends to seek as a promotion within the school district.*

Level IV - Confidential employees who earn a Bachelors Degree from an accredited institution shall earn an annual supplement of \$1500. *This degree must be related to the employee's current position or the degree must be related to a higher level position that the employee intends to seek as a promotion within the school district.*

† Supplements for Miscellaneous Employees

Miscellaneous employees who earn an Associates Degree shall earn an annual supplement of \$1000. *This degree must be related to the employee's current position or the degree must be related to a higher level position that the employee intends to seek as a promotion within the school district.*

Miscellaneous employees who earn a Bachelors Degree shall earn an annual supplement of \$1500. *This degree must be related to the employee's current position or the degree must be related to a higher level position that the employee intends to seek as a promotion within the school district.*

Page 4

† *Multi-Year Contract

Confidential employees shall receive a two-year contract.

Section A - New Hires: Effective with the 2000/2001 school year, any new hires will receive a one-year appointment and will be subject to a 90 day probationary period.

** Section B - Current Confidential Employees: Effective with the 2001/2002 school year, all current Confidential Employees with three years of continuous fully satisfactory service will receive a two-year contract. Confidential employees will have their two-year contracts renewed when they expire if their service has been fully satisfactory and are recommended by their supervisor (principal or department head).

Section C - Placement of Confidential Employees: If a change in department head or principal occurs, the approval of the Chief Personnel Officer, Executive Director, or Area Superintendent is needed if it is necessary to displace the current Confidential Employee. The Superintendent, Chief Academic Officer (CAO), or Chief Operating Officer (COO) will be excluded from this agreement; however, will honor, in principle, the spirit of the agreement. An immediate and good faith effort will be made by Personnel Services to find a comparative position for the Confidential Employee. Confidential Employees will remain on their current placement within the confidential salary schedule for the fiscal year following the change.

Merit Pay: Confidential Employees shall continue to be entitled to receive the same merit payments which are currently given to ABSOP employees as outlined in the ABSOP contract, Article 6, pp. 26 and 27 (*Attachment B*). *

Payment for degree supplements shall be determined by the Chief Personnel Officer or their designee.

**This provision is only effective after a determination by the Board's Chief Counsel that the Board has legal authority to enter into this two-year contract.*

- **NOTE:
- (1) Eligible employees may receive only one supplement annually.
 - (2) Employees will not receive a supplement for a degree that is required by the job description for the position the employee currently holds.
 - (3) The supplement will be the difference between the job requirement and supplement.

page 5

SECTION D - PAYROLL DEDUCTION

1. The Board and the Association agree that payroll deduction services which are within the control of the Board and accruing to employees, shall continue through this contract. The specific deduction types are: Credit Union, Tax Sheltered Annuities, Health Insurance, United Way, Income Protection, and additional Life Insurance.
2. Unless stated to the contrary in other sections of this agreement, the amount deducted from the employee's salary shall be voluntary and no charge shall be made to the individual employee for these payroll deduction services.
3. Payroll deduction for Association dues is provided for under Section C - Dues Deduction, of this Article.

SECTION E - ACCESS TO FULTON-HOLLAND EDUCATIONAL SERVICES CENTER

The Association will be provided with three (3) entrance pass cards.

ARTICLE 6 - COMPENSATION AND BENEFITS

SECTION A - PAY SCHEDULE

1. (a) Should the Board ratify a wage increase for the FY 2001-2002 School Year with other bargaining units which is a greater percentage than the Association negotiated wage increase, the Board and/or Association may request to reopen negotiations only on such issues. For the FY 2001-2002 School Year only, in the event the Board ratifies a lower percentage with other bargaining than agreed to between Association and the District for the FY 2001-2002 School Year, no negative adjustment will be made to the wage increase.
(b) Effective July 1, 2000, employees shall be granted a general wage increase of 2.5% based on the salary schedule effective January 1, 2000, as reflected in Appendix A. This increase is in addition to the step increment that was effective July 1, 2000, approximately 2.5%. The additional wage increase shall be distributed as follows:
 - (1) All employees shall receive an across the board wage increase of 1.29%.
 - (2) All employees who receive an overall satisfactory FY 1999-2000 school year evaluation who have 10 or more years of continuous services in this District shall advance one (1) step on the salary scale in addition to the step increment earned July 1, 2000 and the 1.29% across the board wage increase. The additional step is equivalent to 1.21%.
 - (3) The additional wage increase on top of the July 1, 2000, approximate 2.5% step increment is 2.5%.

- (c) Any bargaining unit member at the maximum step of the Pay Plan will have their salary frozen and re-lined. Accordingly, no bargaining unit employee at Step 25 is eligible for a step increase based on an overall satisfactory annual performance evaluation or any increase in pay that will put them outside the salary scale.

26

Page 6

- (d) Only bargaining unit members who were employed at the ratification and Board approval are entitled to the retroactive pay increase.

- (e) The July 1, 2000, retroactive pay increase will include an additional across the board 0.5% for all bargaining unit employees.

- (f) Effective July 1, 2001, bargaining unit employees shall be granted a 4.0% wage increase to be applied in the following manner:

(1) Only those employees who receive an overall satisfactory FY 2000-2001 end of the school year evaluation shall receive one (1) step increase.

(2) The remainder of the 4.0% wage increase, after receipt of the performance step, shall be applied to all employees in an across the board wage increase.

2. An employee hired to work in the summer school program shall be paid at that employee's hourly rate of pay in effect during the contract period immediately preceding the summer school program, provided the employee was employed in the same or related job classification during that period.

3. School Police dispatchers who work either the 3 p.m. - 11 p.m. shift or the 11 p.m. - 7 a.m. shift and are unable to take a lunch break shall receive a five percent (5%) increase above their present hourly rate only while working the shifts noted herein.

4. Employees who are serving medically complex students during the regular or summer school, will be paid an additional \$1.00 per hour while so employed and assigned. The additional \$1.00 per hour shall apply only to employees who are assigned on a regular basis to a student who requires unique procedures as defined herein. These procedures include but are not limited to: maintaining gastrostomy tubes, observing the use of nebulizers, lifting immobile students, finger stick for use of glucometers, oral suctioning and suctioning of tracheostomy tubes, changing diapers, catheterization, and colostomy bags and other similar functions. Approval will be given in writing by the Department of ESE or designee. Proper training will be provided to the employees.

An additional fifty cents (\$.50) per hour shall be provided to Paraprofessionals who are assigned to a defined SEH unit on a full-time basis in regular or summer school. This additional 50 cents (\$.50) shall not be available to Paraprofessionals who are in regular classes with SEH mainstreamed students.

5. The district shall pay a member of the bargaining unit an additional thirty-five cents (\$.35) per hour each month, providing they used no sick or personal leave (paid or unpaid) during the month. This provision shall apply to all bargaining unit members beginning with the first day of their second year of consecutive employment with the district in a bargaining unit position occupied for that period of time.

6. Community school secretaries, media clerks, other office personnel and data management services employees, and school police dispatchers who work half or more of their regular work hours at a time other than the hours of 8:00 a.m. to 4:30 p.m. shall be paid a differential of twenty-five cents (\$.25) per hour worked.

27

Case # 16-444

Watson B. Duncan

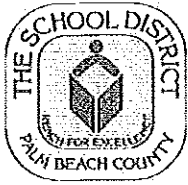
Merit Pay

Exhibit # 16

January 11, 2017 Memo Correspondence
(2nd Request)

to

CFO Michael J. Burke



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FLORIDA

OFFICE OF INSPECTOR GENERAL
3318 FOREST HILL BLVD., C-306.
WEST PALM BEACH, FL 33406
(561) 434-7335 FAX: (561) 434-8652
www.palmbeachschools.org

LUNG CHIU, CIG, CPA
INSPECTOR GENERAL

SCHOOL BOARD
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FRANK A. BARBIERI, JR., ESQ.
KAREN M. BRILL
BARBARA McQUINN
ERICA WHITFIELD

ROBERT M. AVOSSA, Ed.D., SUPERINTENDENT

CONFIDENTIAL

MEMORANDUM

TO: Mike Burke, Chief Financial Officer

FROM: Lung Chiu, Inspector General

DATE: January 11, 2017

SUBJECT: Office of Inspector General Case No. 16-444
Title of Report: Merit Pay (Attendance Pay) 2nd Request

The OIG is attempting to finalize its investigation into Attendance Pay— Merit Pay for Confidential/Miscellaneous Employees. To obtain all the facts necessary for closure of this investigation, we need some input and assistance from you. Can you please provide us with budget documentation demonstrating the School Board approved the continuance of Attendance (Merit Pay) for Confidential and Miscellaneous employees (NBU) after it ended on 12/31/2012 for AESOP?

As part of our investigation, we were able to locate a budget document dated June 9, 2010 from a School Board Budget Retreat "General Fund Operating & Capital Projects Budget that shows a line item (#46) for the "Confidentials (\$1 per hr., no sick leave) expense. (See attached Item #1)

From our records and the assistance of Department of Compensation, we were able to locate a Board document dated December 12, 2012 related to Confidential Employees' Attendance Incentive Program. (See attached Item #2)

In light of the above, the OIG is requesting budget documentation demonstrating the Board's approval of continued Attendance (Merit Pay) for Confidential and Miscellaneous employees (NBU) for the time period of January 1, 2013 thru December 30, 2016.

Also, attached is a copy of our first request dated December 5, 2016 for your reference. (See Item #3)

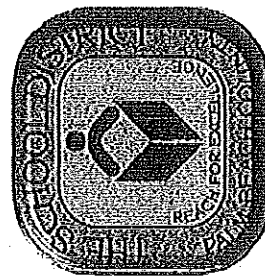
Please provide this information to us by January 20, 2017, as we are preparing to issue 20 day notices to the affected parties, in accordance with School Board Policy 1.092, (6) (iv).

Thank you for your assistance. If you should have any questions, please contact me or Angelette Green at 48183.

School Board Budget Retreat
General Fund Operating &
Capital Projects Budget

June 9, 2010

Item # 1



FY2011

Line #	Description	G/F FTE	Monthly contribution	Current Annual Exp.	Scenario			
					A Balance Current Shortfall	B Balance w/Class Size	C Balance w/Salary Reserve	D Salary Reserve & Class Size
32	NSU Employee Groups (< 12 months)				0	0	0	0
33	Assistant Principals (< 12 months) *			\$118,891	0	0	0	0
34	Miscellaneous & Staff (Level 14-16)			76,769	0	0	0	0
34	Sub-total NSU < 12 months			\$195,660	0	0	0	0
35	Barcaining Units (12 mo. employees)				0	0	0	0
36	FPSU-SEU			\$250,984	0	0	0	0
37	AEOSOP			56,467	0	0	0	0
37	Sub-total - BU 12 month employees			\$307,451	0	0	0	0
38	Barcaining Units (< 12 months)				0	0	0	0
39	Classroom Teachers Assoc. (CTA)			\$3,719,072	-1	0	0	(11,157,216)
40	FPSU-SEU			204,882	0	0	0	0
41	AEOSOP			196,157	0	0	0	0
42	Police Benevolent Assoc. (PBA)			35,064	0	0	0	0
42	Sub-total BU < 12 months			\$4,155,175	0	0	0	(11,157,216)
43	TOTAL FURLOUGHS			\$5,097,841	(\$781,001)	(\$5,427,362)	(\$1,708,290)	(\$12,855,506)
44	Employee Health Insurance				\$0	\$0	\$0	\$25
44	Health Insurance - Employee Contribution			17,790	\$0	\$0	\$0	(\$5,319,000)
45	Employee Attendance Incentives (Merit Pay)				(a)	Reduce 50%	Eliminate 100%	Eliminate 100%
46	AEOSOP (\$1 per hr. no sick leave)			2,438	(\$737,293)	(\$346,616)	(\$1,893,231)	(\$1,893,231)
47	Confidentials (\$1 per hr. no sick leave)			239	(168,210)	(210,262)	(420,524)	(420,524)
48	FPSU (Bus Drivers - \$175 month, no sick)			691	630,000	(315,000)	(630,000)	(630,000)
49	FPSU (Bus Attendants - \$1 per hr. no sick)			284	170,830	(85,415)	(170,830)	(170,830)
50	FPSU (Custodians - \$0.70 per hr. no sick)			1,487	1,027,628	(513,814)	(1,027,628)	(1,027,628)
51	FPSU (Paras, Food Services, CDAs - \$0.35 & \$0.25 per hr)			1,609	365,922	(365,922)	(365,922)	(365,922)
51	Sub-total Attendance Incentives			\$4,508,135	(\$925,502)	(\$2,071,107)	(\$4,508,135)	(\$4,508,135)
51	(a) Include Annual Leave usage in determining employee attendance for month.							
52	Schools:				Impact	FTE	Impact	FTE
53	School Improvement (Reduce alloc. per std from \$5 to \$3 based on state decrease)				(\$340,929)	(\$340,929)	(\$340,929)	(\$340,929)
54	8th Period Day - "D" high schools. Eliminate from gen fund, fund through ARRA				(2,017,036)	(2,017,036)	(2,017,036)	(2,017,036)
55	SAU - right sizing to categorical funding level.				(2,383,020)	(2,383,020)	(2,383,020)	(2,383,020)
56	Reduction in above allocation staff				(3,316,825)	(3,316,825)	(3,316,825)	(3,316,825)
57	Discontinue PSAT/SAT/ACT free testing				(1,054,272)	(1,054,272)	(1,054,272)	(1,054,272)
58	Extra duty days: Elem 4/AP: Secondary 2/GC				(757,150)	(757,150)	(757,150)	(757,150)
59	Substitute - shortened day 6.5 hrs.				(765,682)	(765,682)	(765,682)	(765,682)
60	Substitute - Professional Development Allocation - reduce from 3 to 2 days per mth.				(1,052,111)	(1,052,111)	(1,052,111)	(1,052,111)
61	School Monitors				(7,221,345)	(7,221,345)	(7,221,345)	(7,221,345)
62	Media Clerks (elem. & secondary)				(3,781,094)	(3,781,094)	(3,781,094)	(3,781,094)
63	Fine Arts & Non-Coro Teachers				(26,213,220)	(26,213,220)	(26,213,220)	(26,213,220)
64	Nurses - Reduced staffing by 34 nurses				(2,550,000)	(2,550,000)	(2,550,000)	(2,550,000)
65	High School Secretary Clerks - Cap Allocation at 6 positions				(584,368)	(584,368)	(584,368)	(584,368)
66	School Police Aides (District funded)				(407,430)	(407,430)	(407,430)	(407,430)
67	Athletic & Extracurricular Supplements - Reduce 10% - 20%			\$12,204,500	(1,220,450)	(1,220,450)	(1,220,450)	(1,220,450)
68	School Age Child Care (SACC) - Overhead % to District - Increase 5% - 10%				(1,050,000)	(1,050,000)	(1,050,000)	(1,050,000)
68	Sub-total School Based Reductions				(\$9,929,874)	(71.0)	(\$27,461,711)	(601.0)
68	Total School G/F FY10 Budgets			1,036,034,322	Reduction %			
69	TOTAL REDUCTIONS				(\$26,597,291)	(176.0)	(\$48,629,050)	(670.0)
70	BUDGET SURPLUS(SHORTFALL)				(\$504,697)	(\$163,784)	\$344,645	\$549,623

Note: FTE (full time equivalent) = 8 hours per day or 7.5 hours per day for CTA employees.



THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
BOARD AGENDA ITEM SUMMARY

Approval of Revised Salary Schedule for Confidential Employees

I recommend the School Board approve the revised salary schedule for Confidential employees as submitted.

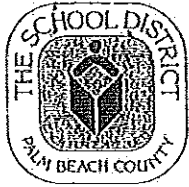
Discussions with the School Administrators Association resulted in a proposal with details as follows:

- Confidential employees will be granted a 2% 'net' base salary increase effective July 1, 2012. ('net' 2% refers to: 3.5% base salary increase minus 1.5% value of reduced attendance incentive funding).
- * ➤ Confidential employees' attendance incentive program will be reduced from \$1.00 per/hour to \$.50 per/hour effective January 1, 2013. Use of annual leave will not be counted against ability to earn incentive.
- Confidential employees will receive a one-time lump sum payment of \$500.
- The Confidential salary schedule will be adjusted such that step increments will be removed, leaving an open range minimum to maximum pay schedule. This will:
 1. Provide flexible alternative to existing longevity-only based pay structure.
 2. Establish a foundation for administering best practices in compensation including:
 - a) flexibility to provide both traditional across the board increases as well as merit based base pay increases if so desired, and
 - b) ability to address market issues specific to particular jobs,
 - c) ability to adjust new hire rates independent of existing employee compensation rates,
 - d) ability to mitigate issues of wage compression

Item #2

FINANCIAL IMPACT

The financial impact to the School District, including associated fringe benefit costs, is \$218,300 in 'net' recurring funding and \$123,800 in non-recurring one-time payment funds.
--



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FLORIDA

OFFICE OF INSPECTOR GENERAL
3318 FOREST HILL BLVD., C-306,
WEST PALM BEACH, FL 33406
(561) 434-7335 FAX: (561) 434-8652
www.palmbeachschools.org

LUNG CHIU, CIG, CPA
INSPECTOR GENERAL

SCHOOL BOARD
CHUCK SHAW, CHAIR
FRANK A. BARBIERI, JR, ESQ, VICE CHAIR
MARCIA ANDREWS
KAREN M. BRILL
DEBRA L. ROBINSON, M.D.
ERICA WHITFIELD.

ROBERT M. AVOSSA, Ed.D., SUPERINTENDENT

CONFIDENTIAL

Item #3

MEMORANDUM

TO: Michael Burke, Chief Financial Officer
Mark Mitchell, Director of Compensation & Employee Services

FROM: Lung Chiu, Inspector General ^{KLC}

DATE: December 5, 2016

SUBJECT: Office of Inspector General Case No. 16-444
Title of Report: Merit Pay (Attendance Pay)

As a result of a complaint received in this Office, we are conducting an investigation into the Merit Pay (Attendance Pay) for Confidential Secretaries and Miscellaneous employees (Non-Bargaining C) unit. On September 8, 2016, the OIG received attachment #A from Manager Lorri Barefoot. The information received indicates Board Action taken on June 20, 2001 related to Non-Bargaining Unit Confidential and Miscellaneous Employees. The "Merit Pay section states...Confidential Employees shall continue to receive merit payments which are currently given to AESOP employees.... This was approved by the Board for the 2001-2002 school year.

Further research indicates that on January 09, 2013, the School Board approved the deletion of Attendance Incentive from the AESOP Collective Bargaining Agreement and made no mention or provision for the continuance of "Merit Pay" for Confidential Secretaries and Miscellaneous Employees (Non-Bargaining C) units. See attachment #B

To assist us in this investigation please provide us with the following:

1. Documentation demonstrating the School Board's approval of Attendance Pay (Merit Pay) for Confidential and Miscellaneous employees from inception up to date.
2. Documentation demonstrating the School Board approved the continuance of Attendance Pay (Merit Pay) for Confidential and Miscellaneous employees after it ended on 12/31/2012 for AESOP (Non-Bargaining A) unit.

Please provide this information to us by December 20, 2016.

Page 2 of 2

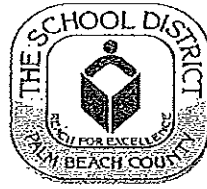
Subject

Date

In addition, you may meet or otherwise communicate with us to discuss any of the requested information. Should you desire to arrange a meeting, or have any questions, you may contact our Director of Investigations, Angelette Green, at (561) 434-8183.

Cc: Dr. Gonzalo S. LaCava, Chief of Human Resources

Attachments



OFFICE OF INSPECTOR GENERAL

ACKNOWLEDGMENT OF RECEIPT

Date: 1/12/2017

I hereby acknowledge the receipt of the following documents related to OIG
Case # 16-444

1. Referral to Department/Agency: Mike Burke, Chief Financial Officer
2. Investigative Report done by the OIG
3. Preliminary Investigation done by the OIG
4. Audit related to _____

Susan Plummer
Signature of Department Representative

1/12/16
Date Received

*This receipt is to be retained by the OIG and placed with the designated Case File

Case # 16-444

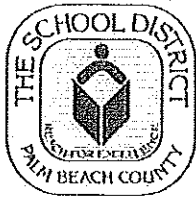
Watson B. Duncan

Merit Pay

Exhibit # 17

January 12, 2017 response from CFO

Michael J. Burke



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FL

CHIEF FINANCIAL OFFICE
3300 FOREST HILL BOULEVARD, C-316
WEST PALM BEACH, FL 33406

PHONE: 561-434-8584 / FAX: 561-357-7585
WWW.PALMBEACHSCHOOLS.ORG/CFO

MICHAEL J. BURKE
CHIEF FINANCIAL OFFICER

ROBERT M. AVOSSA, Ed.D.
SUPERINTENDENT

RECEIVED
JAN 12 2017

INSPECTOR GENERAL

MEMORANDUM

TO: Lung Chiu, Inspector General

FROM: Michael J. Burke, Chief Financial Officer *MJB*

DATE: January 12, 2017

SUBJECT: MERIT PAY (ATTENDANCE PAY) RESPONSE

The December 12, 2012 agenda item regarding the "Approval of Revised Salary Schedule for Confidential Employees" is the salient document in this investigation. The School Board adopted the original budget for FY13 (2012-13 school year) on September 5, 2012. This budget included allocations for all employee salaries based on current labor contracts and prior year actual expenditure data, with some adjustments for forecasted employee attrition and vacancy rates. Attached is a copy of the adopted FY13 budget submitted to the Florida Department of Education. Budgeted salaries, including merit or attendance pay, are reported by fund and function.

The Board's subsequent approval of a revised salary schedule for Confidential employees on December 12, 2012 clearly explained the various salary adjustments for this employee group including a 2% increase to the base salary, reduction in attendance incentive pay from \$1 per hour to \$0.50 per hour effective January 1, 2013, and a one-time lump sum payment of \$500. I believe it is worth noting the FY13 salary settlement for AESOP provided a larger increase to the base salary (\$.72 per hour or 5% on average) in return for elimination of the attendance incentive (-3% on average). The overall recurring net impact to AESOP salaries was 2% which is comparable to the settlements with Confidential and other non-instructional employees for FY13.

The FY13 budget was amended throughout the year as needed to cover the actual salary costs incurred. The Board receives and approves budget amendments on a monthly basis. The document you provided from a June 9, 2010 Board Budget Retreat reflects a planning document utilized to forecast various budget scenarios for FY2011. The various scenarios and possible adjustments to employee compensation through furloughs or reductions to attendance incentives were presented as potential alternatives to reach a balanced budget. Many of these options involving employee compensation if pursued, would have been subject to collective bargaining.

Please let me know if you have any questions or require additional information.

MJB/sms

Attachment

Cc: Dr. Gonzalo LaCava
Mark Mitchell
Heather Knust

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY
 DISTRICT SUMMARY BUDGET
 Fiscal Year 2012-2013

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certification of Taxable Value of Property in County by Property Appraiser

133,036,112,620.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES

	Nonvoted	Voted	Total
1. Required Local Effort	5.2570		5.2570
2. Prior Period Funding Adjustment Millage	0.0230		0.0230
3. Discretionary Operating	0.7020		0.7020
4. Critical Operating Needs			
5. Additional Operating		0.2500	0.2500
6. Additional Capital Improvement			
7. Local Capital Improvement	1.5000		1.5000
8. Discretionary Capital Improvement	0.0460		0.0460
9. Critical Capital Outlay Needs			
10. Debt Service			
TOTAL MILLS	7.5280	0.2500	7.7780

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	6,000.00
Reserve Officers Training Corps (ROTC)	3191	660,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	666,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	5,700,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal through State	3299	
Total Federal Through State And Local	3200	5,700,000.00
STATE:		
Florida Education Finance Program (FRFP)	3310	188,759,226.00
Workforce Development	3315	18,633,199.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	162,569.00
Adults With Disabilities	3318	760,481.00
CO & DS Withheld for Administrative Expense	3323	102,000.00
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	270,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	205,099,101.00
School Recognition Funds	3361	8,888,725.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	2,812,891.00
Preschool Projects	3372	
Reading Programs	3373	
Full Service Schools	3378	
Other Miscellaneous State Revenue	3399	420,000.00
Total State	3300	425,928,192.00
LOCAL:		
District School Taxes	3411	795,917,815.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	40,000.00
Excess Fees	3423	
Tuition (Non-Resident)	3424	
Rent	3425	984,880.00
Interest, Including Profit On Investment	3430	640,000.00
Gifts, Grants and Bequests	3440	1,650,000.00
Adult General Education Course Fees	3461	550,000.00
Postsecondary Vocational Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees	3467	150,000.00
Financial Aid Fees	3468	
Other Student Fees	3469	1,560,000.00
Preschool Program Fees	3471	350,000.00
Prekindergarten Early Intervention Fees	3472	
School Age Child Care Fees	3473	24,000,000.00
Other School, Course, and Class Fees	3479	
Miscellaneous Local Sources	3490	22,327,614.00
Total Local	3400	848,270,309.00
TOTAL ESTIMATED REVENUES		1,280,564,501.00
OTHER FINANCING SOURCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	82,845,643.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	82,845,643.00
TOTAL OTHER FINANCING SOURCES		82,845,643.00
Fund Balance, July 1, 2012	2800	166,666,832.45
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		1,530,076,976.45

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2013

SECTION II. GENERAL FUND - FUND 100 (Continued)

Account Number	APPROPRIATIONS	Total	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses
5000	Instruction	963,350,384.34	598,618,979.65	157,718,227.07	195,894,215.83		99,911,858.03	773,857.56	10,966,736.70
6100	Personnel Services	41,546,303.00	29,201,628.00	9,002,587.00	3,204,040.00	3,000.00	133,653.00	2,285.00	
6200	Instructional Media Services	18,930,488.24	12,931,344.00	4,385,690.00	231,478.00	13,945.00	225,799.74	1,128,914.50	16,377.06
6300	Instruction and Curriculum Development Services	28,488,761.00	21,407,201.00	6,375,792.50	3,943,855.00		256,011.50	38,434.00	16,363.00
6400	Instructional Staff Training Services	12,385,103.79	6,771,807.62	1,968,146.38	427,437.79		1,407,078.00	40,097.00	2,070,646.00
6500	Instructional Related Technology	5,780,510.00	3,060,099.00	1,347,506.00	1,338,298.00		31,351.00	5,297.00	160.00
7100	General Administration	6,782,251.00	3,490,471.00	922,971.00	770,805.00	1,500.00	35,984.00	5,511.00	3,555,207.00
7200	School Administration	5,234,085.00	3,644,206.00	875,040.00	546,589.00	20,443.00	100,865.00	5,471.00	35,411.00
7300	School Administration and Construction	92,128,549.78	70,079,926.26	21,115,791.74	314,756.10		679,239.71	8,245.97	20,911.00
7400	Facilities Acquisition and Construction	298,711.00	240,475.00	57,576.00	300.00				
7500	Financial Services	5,515,910.00	3,774,576.00	1,139,946.00	552,648.00		32,807.00	1.00	22,896.00
7600	Food Service								
7700	Central Services	14,882,896.00	8,556,531.00	2,815,663.00	666,302.60	64,948.00	1,894,035.00	40,744.00	144,619.00
7800	Public Transportation Services	43,294,293.00	27,621,564.00	10,436,728.00	562,397.06	9,162,650.00	179,448.00	40,300.00	398,002.00
7900	Operation of Plant	126,658,023.06	41,183,209.00	17,550,939.20	27,151,862.00	34,578,131.80	3,180,039.20	85,975.56	5,929,064.00
8100	Maintenance of Plant	67,729,497.00	29,177,933.00	9,282,809.00	17,217,951.37	1,148,305.00	10,552,106.00	303,996.63	137,094.00
8200	Administrative Technology Services	8,158,176.00	3,854,680.00	1,137,779.25	1,053,482.00		48,602.76	27,413.00	36,821.00
9100	Community Services	37,976,092.02	9,363,323.88	5,764,843.27	971,947.00	310,200.00	12,688,207.65	570,379.20	8,211,191.92
9200	Debt Service	150,000.00							150,000.00
9200	Other Capital Outlay								
	TOTAL APPROPRIATIONS	1,478,883,527.03	868,946,549.41	281,577,937.71	165,800,883.29	46,223,122.00	90,693,773.58	3,032,991.42	26,701,049.62
9200	Transfer Out								
9300	To Capital Projects Funds	40,500.00							
9400	To Special Revenue Funds								
9500	To Permanent Funds								
9600	To Internal Service Funds								
9700	To Enterprise Funds								
9700	Total Transfers Out	80,500.00							
	TOTAL OTHER FINANCING USES	80,500.00							
2710	Nondependent Fund Balance, June 30, 2013								
2720	Expendable Fund Balance, June 30, 2013								
2740	Committed Fund Balance, June 30, 2013								
2740	Assigned Fund Balance, June 30, 2013								
2750	Unassigned Fund Balance, June 30, 2013	51,112,949.42							
2700	TOTAL ENDING FUND BALANCE	51,112,949.42							
	TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE	1,530,076,976.45							

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	52,090,000.00
USDA Donated Commodities	3265	3,500,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	55,590,000.00
<i>STATE:</i>		
School Breakfast Supplement	3337	450,000.00
School Lunch Supplement	3338	485,000.00
Other Miscellaneous State Revenue	3399	
Total State	3300	935,000.00
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	100,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	16,310,000.00
Other Miscellaneous Local Sources	3495	176,000.00
Total Local	3400	16,586,000.00
TOTAL ESTIMATED REVENUES		73,111,000.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund Transfer	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2012	2800	23,307,181.67
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		96,418,181.67

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
FUND 410 (CONTINUED)

Page 5

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	18,196,376.00
Employee Benefits	200	9,855,074.00
Purchased Services	300	10,455,855.00
Energy Services	400	3,006,000.00
Materials and Supplies	500	31,124,000.00
Capital Outlay	600	4,119,200.00
Other Expenses	700	1,359,500.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS	7600	78,116,005.00
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2013	2710	
Restricted Fund Balance, June 30, 2013	2720	
Committed Fund Balance, June 30, 2013	2730	
Assigned Fund Balance, June 30, 2013	2740	
Unassigned Fund Balance, June 30, 2013	2750	18,302,176.67
TOTAL ENDING FUND BALANCE	2700	18,302,176.67
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		96,418,181.67

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION IV. SPECIAL REVENUE FUNDS - OTHER
FEDERAL PROGRAMS - FUND 420

Page 6

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	446,535.60
Total Federal Direct	3100	446,535.60
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Vocational Education Acts	3201	1,688,740.00
Medicaid	3202	
Workforce Investment Act	3220	
Math & Science Partnerships - Title II, Part B	3226	
Drug Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	38,282,100.00
Elementary and Secondary Education Act, Title I	3240	58,958,593.00
Adult General Education	3251	2,398,869.00
Vocational Rehabilitation	3253	
Federal Through Local	3280	33,169.00
Miscellaneous Federal Through State	3299	11,260,742.60
Total Federal Through State And Local	3200	112,622,213.60
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	292,500.00
Total State	3300	292,500.00
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Gifts, Grants & Bequests	3440	841,827.52
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	841,827.52
TOTAL ESTIMATED REVENUES		114,203,076.72
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2012	2800	1,290,041.33
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		115,493,118.05

DISTRICT SCHOOLS BOARD OF PALM BEACH COUNTY
 DISTRICT SECONDARY BUDGET
 For Fiscal Year Ending June 30, 2013

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

Account	Number	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses
APPROPRIATIONS									
Instruction	5000	48,850,106.66	22,999,748.08	7,635,970.46	9,703,925.23		6,152,855.19	1,536,657.65	701,169.45
Pupil Personnel Services	6100	10,085,433.36	8,573,671.32	2,378,453.51	439,821.45		553,312.19	93,007.04	49,258.90
Instructional Media Services	6200	21,725.00					300.00	21,275.00	
Instruction and Curriculum Development Services	6300	19,970,628.64	14,057,040.10	4,370,486.60	721,172.12		265,100.13	148,200.60	6,408.00
Instructional Staff Training Services	6400	26,413,153.46	15,658,014.39	4,620,997.81	1,750,400.24		1,859,018.59	40,581.31	482,441.00
Instructional Related Technology	6500	26,756.00	16,600.00	10,156.00					
Board	7100	50,037.91			50,037.91				
General Administration	7200	4,335,378.34		2,006.22	100.00				4,334,176.34
School Administration	7300	40,924.22	38,016.00						
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Custodial Services	7700	1,480,509.43	141,080.00	45,074.00	138,315.00		4,352.00	1,154,666.43	2,064,207.00
Pupil Transportation Services	7800	2,195,552.00	1,400.00	375.00	118,870.00	10,500.00	2,800.00		
Operation of Plant	7900	4,230.00					2,651.81		
Maintenance of Plant	8100	2,636.99			2,636.99				
Administrative Technology Services	8200						10,480.00		
Administrative Services	9100	56,503.00			35,510.00			1,501.00	
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		111,533,086.05	59,495,732.28	19,465,321.82	12,985,747.93	10,500.00	8,850,062.92	3,155,890.31	7,502,950.79
OTHER FINANCING USES									
Transfers Out: (Funding 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Personnel Funds	960								
To Internal Services Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2013	2710								
Restricted Fund Balance, June 30, 2013	2720	1,939,912.00							
Committed Fund Balance, June 30, 2013	2730								
Assigned Fund Balance, June 30, 2013	2740								
Unassigned Fund Balance, June 30, 2013	2750								
TOTAL ENDING FUND BALANCE	2700	3,959,912.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		115,493,118.05							

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2013

SECTION V. SPECIAL REVENUE FUNDS -
 TARGETED ARRA STIMULUS FUNDS - FUND 432

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Individuals with Disabilities Education Act (IDEA)	3230	
Elementary and Secondary Education Act, Title I	3240	1,927,230.00
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	1,927,230.00
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Gifts, Grants & Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		1,927,230.00
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2012	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		1,927,230.00

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2013

SECTION V. SPECIAL REVENUE FUNDS - TARGETED AREA STIMULUS FUNDS - FUND 432

APPROPRIATIONS	Account Number	Total	Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance & Supplies	Capital Outlay	Other Expenses
			100	200	300	400	500	600	700
Instruction	5000	1,680,155.66	1,471,171.86	112,697.50			94,284.00		
Pupil Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	96,875.00	77,600.00	19,375.00					
Instructional Related Technology	6500								
Board	7100								
General Administration	7200	77,858.54							77,858.54
School Administration	7300	72,340.30	67,200.00	5,140.30					
Facilities Acquisition and Construction	7400								
Visual Services	7500								
Food Services	7600								
Central Services	7700								
Pupil Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Dist. Services	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,927,230.00	1,617,871.86	137,213.60			94,284.00		77,858.54
OTHER FINANCING USES									
Transfer Out (Function 9700)									
To General Fund	810								
To Dist. Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfer Out	9700								
TOTAL OTHER FINANCING USES									
Nonrepayable Fund Balance, June 30, 2013	2710								
Revolving Fund Balance, June 30, 2013	2720								
Committed Fund Balance, June 30, 2013	2730								
Unassigned Fund Balance, June 30, 2013	2740								
Unassigned Fund Balance, June 30, 2013	2750								
TOTAL ENDING FUND BALANCE	2700	1,927,230.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		1,927,230.00							

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION V. SPECIAL REVENUE FUNDS -
OTHER ARRA STIMULUS GRANTS - FUND 433

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Other Food Services	3269	
Miscellaneous Federal Through State	3299	4,829.08
Total Federal Through State And Local	3200	4,829.08
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Gifts, Grants & Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		4,829.08
<i>OTHER FINANCING SOURCES:</i>		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2012	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		4,829.08

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2013

SECTION V. SPECIAL REVENUE FUNDS - OTHER AREA STIMULUS GRANTS - FUND 453

ACCOUNT	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses
APPROPRIATIONS	Totals							
Instruction	2000	100	200	300	400	500	600	700
Pupil Personnel Services	6100							
Instructional Media Services	6200							
Instruction and Curriculum Development Services	6300							
Instructional Staff Training Services	6400			4,829.08				
Instructional Related Technology	6500							
Board	7100							
General Administration	7200							
School Administration	7300							
Facilities Acquisition and Construction	7400							
Fiscal Services	7500							
Food Services	7600							
Central Services	7700							
Pupil Transportation Services	7800							
Maintenance of Plant	7900							
Maintenance of Plant	8100							
Administrative Technology Services	8200							
Community Services	9100							
Desk Service	9200							
Other Capital Outlay	9300							
TOTAL APPROPRIATIONS				4,829.08				
OTHER FINANCING USES								
Transfer Out: (Function 9700)								
To General Fund	910							
To Debt Service Funds	920							
To Capital Project Funds	930							
Interfund	950							
To Permanent Funds	960							
To Internal Service Funds	970							
To Enterprise Funds	980							
Total Transfer Out	9700							
TOTAL OTHER FINANCING USES								
Nonspendable Fund Balance, June 30, 2013	2710							
Restricted Fund Balance, June 30, 2013	2720							
Committed Fund Balance, June 30, 2013	2730							
Assigned Fund Balance, June 30, 2013	2740							
Unassigned Fund Balance, June 30, 2013	2750							
TOTAL ENDING FUND BALANCE	2700							
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE				4,829.08				

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2013

SECTION V. SPECIAL REVENUE FUNDS -
 RACE TO THE TOP - FUND 434

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Race to the Top	3214	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Gifts, Grants & Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2012	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2013

SECTION V. SPECIAL REVENUE FUNDS - RACE TO THE TOP - FUND 404

Account Number	Total	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses
APPROPRIATIONS								
Instruction	5000							
Pupil Personnel Services	6100							
Instructional Media Services	6200							
Instructional and Curriculum Development Services	6300							
Instructional Staff Training Services	6400							
Instructional Related Technology	6500							
Boards	7100							
General Administration	7200							
School Administration	7300							
Facilities Acquisition and Construction	7400							
Fiscal Services	7500							
Food Services	7600							
Counsel Services	7700							
Pupil Transportation Services	7800							
Operation of Plant	7900							
Maintenance of Plant	8100							
Administrative Technology Services	8200							
Community Services	9100							
Debt Service	9200							
Other Capital Outlay	9300							
TOTAL APPROPRIATIONS								
OTHER FINANCING USES:								
Transfer Out (Purcison 1700)	910							
To General Fund	920							
To Debt Service Funds	930							
To Capital Projects Funds	950							
Incentive	960							
To Permanent Funds	970							
To Internal Service Funds	980							
To Enterprise Funds	990							
Total Transfers Out	9700							
TOTAL OTHER FINANCING USES								
Nonspendable Fund Balance, June 30, 2013	2710							
Restricted Fund Balance, June 30, 2013	2720							
Committed Fund Balance, June 30, 2013	2730							
Assigned Fund Balance, June 30, 2013	2740							
Unassigned Fund Balance, June 30, 2013	2750							
TOTAL ENDING FUND BALANCE	2700							
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE								

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2013

SECTION V. SPECIAL REVENUE FUNDS -
 EDUCATION JOBS ACT - FUND 435

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Jobs Act	3215	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Gifts, Grants & Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2012	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2013

SECTION V. SPECIAL REVENUE FUNDS - EDUCATION JOBS ACT - FUND 65

Account Number	Salaries	Employee Benefits	Purchasing Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses
APPROPRIATIONS							
Instruction	100	200	300	400	500	600	700
Pupil Personnel Services							
Instructional Media Services							
Instruction and Curriculum Development Services							
Instructional Staff Training Services							
Instructional Related Technology							
Board							
General Administration							
School Administration							
Facilities Acquisition and Construction							
Food Services							
Food Services							
General Services							
Pupil Transportation Services							
Operation of Plant							
Maintenance of Plant							
Administrative Technology Services							
Community Services							
Other Services							
Other Capital Outlay							
TOTAL APPROPRIATIONS							
OTHER FINANCING USES:							
<i>Transfer Out: (Function 9700)</i>							
To General Fund							
To Debt Service Funds							
To Capital Projects Fund							
Interfund							
To Permanent Funds							
To Internal Service Funds							
To Enterprise Funds							
Total Transfer Out							
TOTAL OTHER FINANCING USES							
Nonspendable Fund Balance, June 30, 2012							
Reassigned Fund Balance, June 30, 2012							
Committed Fund Balance, June 30, 2012							
Assigned Fund Balance, June 30, 2012							
TOTAL ENDING FUND BALANCE							
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE							

Account Number	Salaries	Employee Benefits	Purchasing Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses
TOTALS							
910							
920							
930							
980							
960							
970							
990							
9700							
2710							
2720							
2730							
2740							
2750							
2700							

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION VI, SPECIAL REVENUE FUND - MISCELLANEOUS - FUND 490

Page 16

ESTIMATED REVENUES	Account Number	
Federal Through Local	3280	
Interest, Including Profit on Investment	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2012	7800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		
APPROPRIATIONS		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instructional Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7400	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Other Capital Outlay	9300	
TOTAL APPROPRIATIONS		
OTHER FINANCING USES:		
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2013	2710	
Restricted Fund Balance, June 30, 2013	2720	
Committed Fund Balance, June 30, 2013	2730	
Assigned Fund Balance, June 30, 2013	2740	
Unassigned Fund Balance, June 30, 2013	2750	
TOTAL ENDING FUND BALANCE	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2013

SECTION VII. DEBT SERVICE FUNDS

Account Number	Totals	210 SBE & COBI Bonds	220 Special Aut Bonds (Base Trust)	230 Section 1011.14-15 F.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	260 Other Debt Service	299 ARBA Economic Stim. Debt Svc.
ESTIMATED REVENUES								
FEDERAL DIRECT SOURCES:								
3190 Other Federal Direct	3,511,813.50							3,511,813.50
3100 Total Federal Direct Sources	3,511,813.50							3,511,813.50
FEDERAL THROUGH STATE SOURCES:								
3200 Other Federal Through State								
3200 Total Federal Through State Sources								
STATE SOURCES:								
3321 CO & DS Directaid		5,730,861.69						
3322 CO & DS Withhold for SBE/COBI Bonds								
3324 Core of Trusty SBE/COBI Bonds								
3325 Interest on Underbonded CO & DS								
3326 SBE/COBI Bond Interest								
3341 Teacher Commission Fund								
3380 Total State Sources	5,730,861.69	5,730,861.69						
LOCAL SOURCES:								
3412 District Debt Service Taxon								
3413 Local Sales Tax								
3421 Tax Redemption								
3423 Business Fees								
3425 Rent								
3430 Interest, including Profits on Investment								
3440 Gifts, Grants, and Requests								
3400 Total Local Sources								
TOTAL ESTIMATED REVENUES	9,242,675.19	5,730,861.69						3,511,813.50
OTHER FINANCING SOURCES:								
3710 Issuance of Bonds								
3720 Loans								
3730 Proceeds of Certificates of Participation	78,135,043.75						78,135,043.75	
Transfers In:								
3610 From General Fund								
3610 From Capital Projects Funds								
3640 From Special Projects Funds	148,000,000.00						147,853,128.50	146,871.50
3650 Endowment (Debt Service Only)								
3660 From Permanent Funds								
3670 From Internal Service Funds								
3690 From Enterprise Funds								
3600 Total Transfers In	148,000,000.00						147,853,128.50	146,871.50
TOTAL OTHER FINANCING SOURCES	226,135,043.75						225,988,172.25	146,871.50
Fund Balance, July 1, 2012	107,532,247.93	792,134.80					106,044,611.23	107,601.39
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES	342,910,066.85	6,522,996.49					332,052,783.48	4,354,286.88

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2013

SECTION VII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds (Race Track)	230 Section 1011.14-15 F.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stim. Debt Svc.
<i>Debt Service: (Function 2200)</i>									
Redemption of Principal	710	138,753,249.94	4,280,069.04					134,531,549.94	
Interest	720	90,824,272.19	1,536,319.52					89,287,952.67	3,653,910.60
Fees and Fees	730	3,968,835.89						3,928,713.81	39,142.78
Miscellaneous Expenses	790								
TOTAL APPROPRIATIONS	9200	233,576,658.06	5,816,319.52					224,074,386.26	3,683,922.28
OTHER FINANCING USES:									
<i>Transfer Out: (Function 2700)</i>									
To General Fund	010								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfer Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balances, June 30, 2013	2710								
Restricted Fund Balances, June 30, 2013	2720	109,333,408.79	704,676.97					107,928,397.22	670,334.60
Committed Fund Balances, June 30, 2013	2730								
Assigned Fund Balances, June 30, 2013	2740								
Unassigned Fund Balances, June 30, 2013	2750	109,333,408.79	704,676.97					107,928,397.22	670,334.60
TOTAL ENDING FUND BALANCES	2700	109,333,408.79	704,676.97					107,928,397.22	670,334.60
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		342,910,066.85	6,522,996.49					332,022,783.48	4,354,256.88

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY
 DISTRICT BUDGETARY REPORT
 For Year Ending June 30, 2013

SECTION VII CAPITAL PROJECTS FUNDS (Continued)

Account Number	Amount	Totals	310	320	330	340	350	360	370	380	390	399
			Capital Outlay Fund Items (2210)	Special Aid Bonds (Revenue)	Section 2011.14-15 P.S. Loans	Public Education Cap Outlay (0750)	Plant Bonds	Capital Outlay & Bond Service Funds	Cap. Improvement Funds (011710)	Voted Capital Improvements	Other Capital Projects	ASBA/Boards/Non-Profits
Appropriation (Revenue 7400700)												
200 (Other Revenue)	46.42								46.42			
206 (Auto-Vital) Grants (Non-Commod.)		176,645,973.55							176,645,973.55			
600 Building and Plant Payment		22,127,907.79							22,127,907.79			
600 Building, Furnish, and Equipment		468,902.48							468,902.48			
600 Major Vehicles (excluding Trucks)		948,116.31							948,116.31			
600 Land		1,228,612.97							1,228,612.97			
600 Improvements Other Than Buildings		2,020,200.00	4,096,148.11						2,020,200.00			
600 Remodeling and Renovation		1,980,111.24							1,980,111.24			
600 Computer Software												
700 Redesign of Physical												
700 Rental												
700 Date and Time												
TOTAL APPROPRIATIONS		277,671,184.91	4,096,244.51					81,487.56	277,649,652.55			26,135,283.11
OTHER FINANCING USER												
Transfer Out (Revenue 7700)												
To Council Plant		25,885,483.00							25,885,483.00			
To Debt Service Funds		146,029,000.00							146,029,000.00			
To Special Revenue Funds												
To Bond (Capital Projects O/M)												
To Improvement Funds												
To Interest Service Funds												
To Subordinate Bonds												
To Subordinate Debt												
TOTAL OTHER FINANCING USER		171,914,483.00							171,914,483.00			
TOTAL OTHER FINANCING USER		171,914,483.00							171,914,483.00			
Nonexpendable Fund Balances, June 30, 2013		15,844,027.71							15,844,027.71			
Capital Asset Reserve, June 30, 2013												
Commodity Price (Utilities, June 30, 2013)												
Assigned Fund Balances, June 30, 2013		15,844,027.71							15,844,027.71			
TOTAL ENDING FUND BALANCES		54,773,022.80							54,773,022.80			
TOTAL APPROPRIATIONS, OTHER FINANCING USER, AND FUND BALANCES		513,091,829.93	4,096,244.51					3,177,107.09	276,669,235.55		175,165,644.07	26,135,283.11

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION IX. PERMANENT FUND - FUND 000

Page 21

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2012	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		
APPROPRIATIONS		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instructional Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7400	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Debt Service	9200	
Other Capital Outlay	9300	
TOTAL APPROPRIATIONS		
OTHER FINANCING USES		
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2013	2710	
Restricted Fund Balance, June 30, 2013	2720	
Committed Fund Balance, June 30, 2013	2730	
Assigned Fund Balance, June 30, 2013	2740	
Unassigned Fund Balance, June 30, 2013	2750	
TOTAL ENDING FUND BALANCE	2760	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2013

SECTION X. ENTERPRISE FUNDS

	Account Number	Total	911 Self-Insured Consortium	912 Self-Insured Consortium	913 Self-Insured Consortium	914 Self-Insured Consortium	915 ARDA Consortium	916 Other Extracurricular Programs	917 Other Extracurricular Programs	
ESTIMATED REVENUES										
OPERATING REVENUES:										
Charged for Services	3481									
Premium Revenue	3482									
Other Operating Revenue	3484									
Total Operating Revenue	3485									
NONOPERATING REVENUES:										
Interest, including Profit on Investment	3490									
Gifts, Grants, and Bequests	3494									
Other Miscellaneous Local Sources	3495									
Loan Recapture	3740									
Gain on Disposition of Asset	3745									
Total Nonoperating Revenue	3780									
Transfers In										
From General Fund	3610									
From Debt Service Fund	3620									
From Capital Projects Fund	3630									
From Special Revenue Funds	3640									
Interfund Transfers (Enterprise Funds Only)	3650									
From Permanent Fund	3660									
From Internal Service Funds	3670									
Total Transfers In	3690									
NG Assess, July 1, 2012	2830									
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET ASSETS										
ESTIMATED EXPENSES										
OPERATING EXPENSES: (Function 9900)										
Salaries	100									
Employee Benefits	200									
Purchased Services	300									
Energy Services	400									
Materials and Supplies	500									
Capital Outlay	600									
Other Expenses (including Depreciation)	700									
Total Operating Expenses										
NONOPERATING EXPENSES: (Function 9910)										
Interest	720									
Loss on Disposition of Assets	810									
Total Nonoperating Expenses										
Transfers Out: (Function 9700)										
To General Fund	910									
To Debt Service Funds	920									
To Capital Projects Funds	930									
To Special Revenue Funds	940									
Interfund Transfers (Enterprise Funds Only)	950									
To Permanent Funds	960									
To Internal Service Funds	970									
Total Transfers Out	9700									
NG Assess, June 30, 2013	2780									
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET ASSETS										

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2013

SECTION XI. INTERNAL SERVICE FUNDS

Account Number	ESTIMATED REVENUES	Totals	711	712	713	714	715	717	718	719
OPERATING REVENUES:										
3481	Charges for Services									
3482	Charges for Sales									
3484	Premium Revenue	190,230,000.00	190,230,000.00							
3489	Other Operating Revenue	5,000,000.00	5,000,000.00							
	Total Operating Revenue	195,230,000.00	195,230,000.00							
NONOPERATING REVENUES:										
3430	Interest, including Profit on Investment									
3440	Gifts, Grants, and Bequests									
3455	Other Miscellaneous Local Sources	400,000.00	400,000.00							
3750	Gain on Disposition of Assets									
	Total Nonoperating Revenue	400,000.00	400,000.00							
	Transfers In:									
3610	From General Fund									
3620	From Debt Service Fund									
3630	From Capital Projects Funds									
3640	From Special Revenue Funds									
3650	Interfund Transfers (Internal Service Funds Only)									
3660	From Permanent Funds									
3690	From Enterprise Funds									
2880	Total Transfers In	33,457,607.43	33,457,607.43							
	Net Assets, July 1, 2012		35,457,607.43							
	TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET ASSETS	231,087,607.43	231,087,607.43							
ESTIMATED EXPENSES										
OPERATING EXPENSES: (Function 9900)										
100	Salaries	603,028.00	603,028.00							
200	Employee Benefits	193,992.00	193,992.00							
300	Purchased Services	450,000.00	450,000.00							
400	Energy Services									
500	Materials and Supplies									
600	Capital Outlay									
700	Other Expenses (including depreciation)	155,419,818.00	155,419,818.00							
	Total Operating Expenses	386,666,238.00	386,666,238.00							
NONOPERATING EXPENSES: (Function 9900)										
720	Interest									
210	Loss on Disposition of Assets									
	Total Nonoperating Expenses									
	Transfers Out: (Function 9700)									
910	To General Fund									
920	To Debt Service Funds									
930	To Capital Projects Funds									
940	To Special Revenue Funds									
950	Interfund Transfers (Internal Service Funds Only)									
960	To Permanent Funds									
990	To Enterprise Funds									
9700	Total Transfer Out									
2760	Net Assets, June 30, 2013	44,409,769.43	44,409,769.43							
	TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET ASSETS	231,087,607.43	231,087,607.43							