

SECTION XII
2002 1/2 CENT SALES TAX
BUDGET

Budget Administrator:
Budget Supervisor:

Jules Gaudin
Lawrence Lilly

2002 ½ Cent Sales Tax Budget

The 2002 Half-Cent Sales Tax Fund is used to account for the sales tax collections that were authorized by the parish voters in November 2001. These sales tax collections are dedicated to providing a raise for teachers as well as additional teachers. A reserve fund was also established to sustain the raises and staffing should tax collections decrease due to a poor economy.

2002 ½ Cent Sales Tax Budget

▸ *Budget*

▸ *Teachers Paid From 2002 Half-Cent Sales Tax (2002-2003)*

▸ *Teachers Paid From 2002 Half-Cent Sales Tax (2003-2004)*

▸ *Half-Cent Sales Tax Increase Proposition and
Administrative Plan*

2002 ½ Cent Sales Tax Budget

Budget

Lafayette Parish School System
2002 Teacher Tax
Fiscal Year 2001-2002

<u>Account</u>	<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
	Sales Tax Collections	\$ 8,000,000	\$ 6,289,279	\$ (1,710,721)
	Interest on Reserve	45,000	(1,037)	(46,037)
	Total Revenues:	<u>8,045,000</u>	<u>6,288,242</u>	<u>(1,756,758)</u>
Expenditures				
2002	Teacher Raise/Step Increase	4,882,076	-	-
	Base Salary	-	3,975,611	-
	Benefits @ 14.55%	-	548,488	-
	Sub-Total:	<u>4,882,076</u>	<u>4,524,099</u>	<u>357,977</u>
2402	Targeted Instructional Counseling	-	-	-
2502	Professional Development	-	-	-
2602	Incentive Compensation	-	-	-
2702	Lower Class Size	-	-	-
2802	Extra Instruction	-	-	-
	Sub-Total:	<u>-</u>	<u>-</u>	<u>-</u>
	Total Expenditures:	<u>4,882,076</u>	<u>4,524,099</u>	<u>357,977</u>
Reserve				
2302	Reserve Addition	<u>\$ 3,162,924</u>	<u>\$ 1,764,143</u>	<u>\$ (1,398,781)</u>
	(Difference of Revenues Minus Expenditures)			

**Lafayette Parish School System
2002 Teacher Tax
Fiscal Year 2002-2003**

<u>Account</u>	<u>Category</u>	<u>Budget</u>	<u>Projected Actual</u>			<u>Variance Favorable (Unfavorable)</u>
			<u>To-Date as of April 30, 2003</u>	<u>To Complete the Current Fiscal Year</u>	<u>Total</u>	
Revenues						
	Sales Tax Collections	\$ 16,441,199	\$ 13,429,301	\$ 2,817,417	\$ 16,246,718	\$ (194,481)
	Interest on Reserve		19,555	3,400	22,955	22,955
	Total Revenues :	<u>16,441,199</u>	<u>13,448,856</u>	<u>2,820,817</u>	<u>16,269,673</u>	<u>(171,526)</u>
Expenditures						
2002	Teacher Raise/Step Increase	10,941,012				# of FTE 10,941,012
	Base Salary		5,895,081	2,973,837	8,868,918	2130 (8,868,918)
	Benefits @ 14.55%		857,734	432,693	1,290,427	(1,290,427)
	Sub-Total:	<u>10,941,012</u>	<u>6,752,815</u>	<u>3,406,530</u>	<u>10,159,345</u>	<u>781,667</u>
2402	Targeted Instructional Counseling	434,551	314,662	162,005	476,667	10 (42,116)
2502	Professional Development	1,014,426	831,088	-	831,088	- 183,338
2602	Incentive Compensation	300,000	-	-	-	300,000
2702	Lower Class Size	2,535,485	325,982	155,782	481,764	12 2,053,721
2802	Extra Instruction	1,215,725	1,781,541	804,194	2,585,735	58 (1,370,010)
	Sub-Total:	<u>5,500,187</u>	<u>3,253,273</u>	<u>1,121,981</u>	<u>4,375,254</u>	<u>1,124,933</u>
	Total Expenditures:	<u>16,441,199</u>	<u>10,006,088</u>	<u>4,528,511</u>	<u>14,534,599</u>	<u>1,906,600</u>
Reserve						
2302	Reserve Addition	\$ -	\$ 3,442,768	\$ (1,707,694)	\$ 1,735,074	\$ (2,078,126)
	(Difference of Revenues Minus Expenditures)					

Lafayette Parish School System
2002 Teacher Tax
2-Year Summary

<u>Account</u>	<u>Category</u>	<u>Actual FY 01-02</u>	<u>Projected FY 02-03</u>	<u>Total</u>
Revenues				
	Sales Tax Collections	\$ 6,289,279	\$ 16,246,718	\$ 22,535,997
	Interest on Reserve	(1,037)	22,955	21,918
	Total Revenues:	<u>6,288,242</u>	<u>16,269,673</u>	<u>22,557,915</u>
Expenditures				
2002	Teacher Raise/Step Increase			
	Base Salary	3,975,611	8,868,918	12,844,529
	Benefits @ 14.55%	548,488	1,290,427	1,838,915
	Sub-Total:	<u>4,524,099</u>	<u>10,159,345</u>	<u>14,683,444</u>
2402	Targeted Instructional Counseling	-	476,667	476,667
2502	Professional Development	-	831,088	831,088
2602	Incentive Compensation	-	-	-
2702	Lower Class Size	-	481,764	481,764
2802	Extra Instruction	-	2,585,735	2,585,735
	Sub-Total:	<u>-</u>	<u>4,375,254</u>	<u>4,375,254</u>
	Total Expenditures:	<u>4,524,099</u>	<u>14,534,599</u>	<u>19,058,698</u>
Reserve				
2302	Reserve Addition	<u>\$ 1,764,143</u>	<u>\$ 1,735,074</u>	<u>\$ 3,499,217</u>
	(Difference of Revenues Minus Expenditures)			

**Lafayette Parish School System
2002 Teacher Tax
Fiscal Year 2003-2004**

<u>Account</u>	<u>Category</u>	<u>Adopted 03-04 Budget</u>	<u>Changes</u>	<u>Final 03/04 Budget</u>	<u># of FTE</u>
Revenues					
	Sales Tax Collections	\$ 16,588,382	\$ -	\$ 16,588,382	
	Interest on Reserve	22,000	-	22,000	
	Total Revenue	<u>16,610,382</u>	<u>-</u>	<u>16,610,382</u>	
Expenditures					
2002	Teacher Raise/Step Increase				
	Base Salary	8,917,058	-	8,917,058	
	Benefits @ 14.55%	1,297,302	-	1,297,302	
	Sub-total:	<u>10,214,360</u>	<u>-</u>	<u>10,214,360</u>	2142
2402	Targeted Instructional Counseling	476,667	-	476,667	10
2502	Professional Development	1,000,000	(500,000) (1)	500,000	-
2602	Incentive Compensation	-	-	-	-
2702	Lower Class Size	2,267,927	500,000 (2)	2,767,927	61
2802	Extra Instruction	2,650,378	-	2,650,378	58
	Sub-total:	<u>6,394,972</u>	<u>-</u>	<u>6,394,972</u>	
	Total Expenditures:	<u>16,609,332</u>	<u>-</u>	<u>16,609,332</u>	
Reserve					
2302	Reserve Addition	<u>\$ 1,050</u>	<u>\$ -</u>	<u>\$ 1,050</u>	
	(Difference of Revenues Minus Expenditures)				

(1) This budget adjustment will reduce the number of optional inservice days from 2 to 1

(2) This will allow the lowering of class size in 4th grade per Board action of 06/04/03

**Lafayette Parish School System
2002 Teacher Tax
Fiscal Year 2003-2004**

DRAFT
Revised 5/30/03

<u>Account</u>	<u>Category</u>	<u>Actual FY 01-02</u>	<u>Projected FY 02-03</u>	<u>Total</u>	<u>Projected FY 03-04</u>	<u># of FTE</u>
Revenues						
	Sales Tax Collections	\$ 6,289,279	\$ 16,246,718	\$ 22,535,997	\$ 16,588,382	
	Interest on Reserve	(1,037)	22,955	21,918	22,000	
	Total Revenue	<u>6,288,242</u>	<u>16,269,673</u>	<u>22,557,915</u>	<u>16,610,382</u>	
Expenditures						
2002	Teacher Raise/Step Increase					
	Base Salary	3,975,611	8,868,918	12,844,529	8,916,108	
	Benefits @ 14.55%	548,488	1,290,427	1,838,915	1,297,302	
	Sub-total:	<u>4,524,099</u>	<u>10,159,345</u>	<u>14,683,444</u>	<u>10,214,360</u>	2142
2402	Targeted Instructional Counseling	-	476,667	476,667	476,667	10
2502	Professional Development	-	831,088	831,088	1,000,000	-
2602	Incentive Compensation	-	-	-	-	-
2702	Lower Class Size	-	481,764	481,764	2,267,927	51
2802	Extra Instruction	-	2,585,735	2,585,735	2,650,378	58
	Sub-total:	<u>-</u>	<u>4,375,254</u>	<u>4,375,254</u>	<u>6,394,972</u>	
	Total Expenditures:	<u>4,524,099</u>	<u>14,534,599</u>	<u>19,058,698</u>	<u>16,609,332</u>	
Reserve						
2302	Reserve Addition	<u>\$ 1,764,143</u>	<u>\$ 1,735,074</u>	<u>\$ 3,499,217</u>	<u>\$ 1,050</u>	
	(Difference of Revenues Minus Expenditures)					

2002 ½ Cent Sales Tax Budget

Teachers Paid From 2002 Half-Cent Sales Tax (2002-2003)




LAFAYETTE PARISH SCHOOL SYSTEM

P. O. Drawer 2158 • Lafayette, Louisiana 70502-2158 • 337-236-6800

September 19, 2002

TO: Donald Garber, Payroll Supervisor

FROM: Lawrence Lilly, Director 
Human Resources Division

TOPIC: Teachers To Be Paid From The 2002 Half-Cent Sales Tax

The following is a summary of additional teachers allocated by the Board for new instructional initiatives or programs allowed by the sales tax language.

1. **Acadiana High** got five (5) extra teachers, three (3) in mathematics and two (2) in English because of the new pupil-teacher ratio (PTR) in mathematics and English, as approved by the Board. Acadiana was also given six (6) additional teachers from the Teacher Allocation Appeals. (Total 11)
2. **Carencro High** got six (6) extra teachers, three (3) in mathematics and three (3) in English because of the new pupil-teacher ratio (PTR) in mathematics and English as approved by the Board. Carencro High was also given four (4) additional teachers because of Teaming. (Total 10)
3. **Comeaux High** got four (4) extra teachers, two (2) in mathematics and two (2) in English because of the new pupil-teacher ratio (PTR) in mathematics and English as approved by the Board. An additional seven (7) teachers were allocated to Comeaux because of the 4 x 8 Block Scheduling Pilot Program for the 2002-2003 school year. In keeping with the Board approved pupil-teacher ratio of having math and English teachers teach no more than 125 students in the 4 x 8 Block Schedule, an additional two (2) teachers were needed, one (1) in mathematics and (1) in English. Two (2) additional teachers, one (1) in social studies and one (1) in science were needed to comply with the Board approved new pupil-teacher ratio in social studies and science in the 4 x 8 Block Schedule. (Total 15)
4. **Lafayette High** got five (5) extra teachers, three (3) in mathematics and two (2) in English because of the new pupil-teacher ratio (PTR) in mathematics and English as approved by the Board. They also got three (3) additional teachers from the Teacher Allocation Appeals (Total 8)

5. **Northside High** got four (4) extra teachers, two (2) in mathematics and two (2) in English because of the new pupil-teacher ratio (PTR) in mathematics and English as approved by the Board. One (1) additional teacher was allocated because of piloting the 4 x 8 Block Schedule for the 2002-2003 school year. They also got one (1) additional teacher to comply with the Board approved pupil-teacher (PTR) ratio in social studies. (Total 6)
6. **L. J. Alleman Middle** got one (1) additional teacher in language arts because of the new Board approved pupil-teacher ratio (PTR) in language arts. (Total 1)
7. **Broussard Middle** got one (1) additional teacher in mathematics because of the new Board approved pupil-teacher ratio in math. (Total 1)
8. **Judice Middle** got one (1) additional teacher in language arts because of the new Board approved pupil-teacher ratio (PTR) in language arts. (Total 1)
9. **Scott Middle** got two (2) additional teachers, one (1) in mathematics and one (1) in language arts because of the new Board approved pupil-teacher ratio (PTR) in math and language arts. (Total 2)
10. **Youngsville Middle** got two (2) additional teachers, one (1) in mathematics and one (1) in language arts because of the new Board approved pupil-teacher ratio (PTR) in math and language arts. (Total 2)
11. **Vermilion Elementary** got two (2) additional teachers one (1) in 2nd grade and one (1) in 4th grade because of the new pupil-teacher ratio of 15/1 at Vermilion Elementary. Due to the appeals process, eight (8) additional teachers were hired: one (1) as the Curriculum Coordinator; one (1) as a Lead Math Teacher and six (6) as certified teacher/tutors; one (1) in each grade, K-5. Two (2) additional half-time teachers were added, one in elementary physical education and one in resource. (Total 11)
12. **L. Leo Judice Elementary** got an additional one-half (1/2) time reading teacher because of the appeals process. (Total 1/2)
13. **J. W. James Elementary** got one (1) additional teacher in elementary physical education due to the appeals process. (Total 1)

Attached you will find a listing of all the teachers with their school assignment and a code indicating the reason they should be charged to the 2002 sales tax. If you need additional information or have any questions, please feel free to contact me at your convenience.

CC: James H. Easton, Ed. D , Superintendent
 Jules Gaudin, Assistant Superintendent
 Burnell Lemoine, Assistant Superintendent
 Jean Caruthers, Assistant Director

**TEACHERS FUNDED BY THE 2002 SALES TAX
2002-2003**

Note: Teachers designated by (*) have one-half of their salaries and benefits charged to the 2002 Sales Tax.

	SCHOOL	TEACHER	SUBJECT/GRADE	Code
1	Acadiana High	Lashanda Coward	Math	M
2		Cozette Manfre	Math	M
3		Mary Bettis Lee	English	E
4		Stephen Hurst	English	E
5		Maxia Hutchinson	Business	A
6		Jeanena Spill Dieterich	English	A
7		Jimmie Red	Math	M
8		Wanda Sherer	Social Studies	A
9		Tina Cappel	Social Studies	A
10		Nancy Doucet	Biology	A
11		Melanie Nassar	Chemistry	A
12	Carencro High	Stephanie Verret	Math	M
13		Barry Trahan	English	E
14		Margaret Landry	English	E
15		Leslie Carloss	English	E
16		Anthony Depa	Math	M
17		Ashley Cahill	Math	M
18		Carolyn Garrett	Physical Science	T
19		Patrick Loughlin	Physical Science	T
20		Frances Bull	Social Studies	T
21		Nina Kraus	English	T
22	Comeaux High	Debra Williams	Math	M
23		Jamie Owens	Math	M

	SCHOOL	TEACHER	SUBJECT/GRADE	Code
24		Aimee Thibodeaux	English	E
25		Eva Guillot	English	E
26		Donald Thornton	Social Studies	4x8
27		Durwood Thibodeaux	Social Studies/Spanish	4x8
28		Chad Farris	Business	4x8
29		Emily Delahoussaye	Art	4x8
30		Patsy Foster	Family and Consumer Science	4x8
31		Lisa Grills Jones	Speech	4x8
32		Robert Gautreaux	Agriculture Science	4x8
33		Joel Armentor	Social Studies	PTR
34		Katherine Duex	Science	PTR
35		Paul Broussard	Math	PTR
36		Brenda Rice	English	PTR
37	Lafayette High	Julia Hiatt	Math/Band	M
38		Dr. Alverna Champion	Math	M
39		Rebecca Navarette	English	E
40		Jose Enrique Garcia	Spanish	A
41		Dale Gauthier	Math	M
42		Maria Managan	English	E
43		Janice Taylor	Psychology	A
44		Gregory Chiasson	Biology	A
45	Northside High	Lawrence Dupre	Math	M
46		Yvette Breaux	English	E
47		Lisa Wyant	English	E
48		Berwick Hamilton	Social Studies	4x8
49		Bobbie LaGrange	Math	M
50		Cecil Hebert	Agriculture Science	4x8

	SCHOOL	TEACHER	SUBJECT/GRADE	Code
51	L. J. Alleman	Tanya Clark	Language Arts	PTR
52	Broussard Middle	Joan Wick	Math	PTR
53	Judice Middle	Renee Hernandez	Language Arts	PTR
54	Scott Middle	Courtney Matthews	Language Arts	PTR
55		Amy Guidry	Math	PTR
56	Youngsville Middle	Molly Chaisson	Language Arts	PTR
57		Josie Abington	Math	PTR
58	Vermilion Elem	Courtney Sheen	2nd Grade	PTR
59		Charles West	4th Grade	PTR
60		Lerrie Cockrell	Lead Math Teacher	A
61		Carey Lemoine	Curriculum Coordinator	A
62		Denise Boudreaux	Teacher/Tutor	A
63		Mary Veron	Teacher/Tutor	A
64		Patricia Ohlmeyer	Teacher/Tutor	A
65		Lesley Harst	Teacher/Tutor	A
66		Aline Santa Cruz	Teacher/Tutor	A
67		Glenda LeBlanc	Teacher/Tutor	A
68		*Ricky Vicknair	1/2 P. E. Teacher	A
69		*Nancy Dear	1/2 Resource Teacher	A
70	L. Leo Judice	*Paula Guidry	1/2 Reading Teacher	A
71	J. Wallace James	Pamela Burzynski	Physical Education	A
	GRAND TOTAL	69 1/2		

M- MATH
E- ENGLISH
A- APPEALS PROCESS
PTR - BOARD APPROVED PUPIL TEACHER RATIO
T- TEAMING
4x8 - BLOCK SCHEDULING

2002 ½ Cent Sales Tax Budget

Teachers Paid From 2002 Half-Cent Sales Tax (2003-2004)




LAFAYETTE PARISH SCHOOL SYSTEM

P. O. Drawer 2158 • Lafayette, Louisiana 70502-2158 • 337-236-6800

June 26, 2003

TO: James Easton, Ed. D.,
Superintendent

FROM: Lawrence P. Lilly, Director 
Human Resource Division

SUBJECT: Teachers To Be Payed From The 2002 Half-Cent Sales Tax

The following is a summary of additional teachers allocated by the Board for new instructional initiatives or programs allowed by the sales tax language for the 2003-2004 school year. I will discuss this memo in detail with Mr. Gaudin when he returns on Monday. If any changes are made, I will notify you immediately.

1. Acadiana High will get twelve (12) additional teachers because of the new pupil-teacher ratio. Six (6) of these twelve (12) teachers are from last years' (2002-2003) teacher allocation appeals. (Total 12)
2. W. D. Smith Career Center will get two (2) additional teachers. One (1) for Cosmetology and one (1) for Fashion Design. (Total 2)
3. Carencro High will get four (4) extra teachers because of Teaming. They will also get one (1) additional teacher because of the new pupil-teacher ratio. Six (6) teachers will also be charged to the 2002 half-cent sales tax because of the pupil-teacher ratio for 2002-2003. (Total 11)
4. Comeaux High will get seven (7) additional teachers because of the 4 X 8 Block Scheduling. Four (4) teachers will also be charged to the 2002 half-cent sales tax because of the pupil-teacher ratio for 2002-2003. (Total 11)
5. Lafayette High will get twelve and one-half (12.5) additional teachers because of the new pupil-teacher ratio. Five (5) of these twelve teachers are from the pupil-teacher ratio of 2002-2003. (Total 12.5)

6. Northside will get one (1) additional teacher because of the 4 X 8 Block Scheduling. Five (5) of these teachers will be charged to the half-cent sales tax because of the pupil-teacher ratio for 2002-2003. (Total 6)
7. Acadian Middle will get two (2) additional teachers because of the new pupil teacher ratio, one (1) in grade 5 and one (1) in grades 6-7. (Total 2)
8. Alleman will get two (2) additional teachers because of the new pupil-teacher ratio in grades 6-7. They also got one-half (1/2) alternative education teacher last year. (Total 2.5)
9. Paul Breaux will get three (3) additional teachers in grades 6-7 because of the new pupil-teacher ratio. (Total 3)
10. Broadmoor will get two (2) additional teachers because of the new pupil-teacher ratio, one (1) in K and one (1) in 2nd. (Total 2)
11. Broussard Middle will get one (1) additional teachers in grades 6-7 because of the new pupil-teacher ratio. (Total 1)
12. Charles Burke will get two (2) additional teachers. One in grade 2 and one in grade 4 because of the new pupil-teacher ratio. (Total 2)
13. Carencro Middle will get four (4) additional teachers in grades 6-8 because of the new pupil-teacher ratio. (Total 4)
14. Drexel will get one (1) additional teacher in grade 3 because of the new pupil-teacher ratio. (Total 1)
15. Evangeline will get one (1) additional teacher in grade 4 because of the new pupil-teacher-ratio. (Total 1)
16. Gallet will get three (3) additional teachers because of the new pupil-teacher ratio. One (1) each in grades 1, 3 and 4. (Total 3)
17. J. W. James will get two and one half (2.5) additional teachers. One (1) in Elementary PE, one (1) for a Drama Teacher and one-half (.5) for a piano teacher. They also got one (1) additional teacher in Elementary PE last year through the appeals process. (Total 3.5)
18. Lafayette Middle will get three (3) additional teachers in grade 6-8 because of the new pupil-teacher ratio. (Total 3)

19. Lindon will get one (1) additional teacher in Grade 4 because of the new pupil-teacher-ratio. (Total 1)
20. E. A. Martin Middle will get three (3) additional teachers in grade 6-8 because of the new pupil-teacher ratio. (Total 3)
21. Milton Elementary got one-half (.5) alternative education teacher last year. (Total .5)
22. S. J. Montgomery will get one (1) additional teacher in grade 4 because of the new pupil-teacher-ratio. (Total 1)
23. Moss Middle will get six (6) additional teachers in grades 6-8 because of the new pupil-teacher ratio. (Total 6)
24. Ossun Elementary will get one (1) additional teacher in grade 4 because of the new pupil-teacher-ratio. (Total 1)
25. Plantation Elementary will get two (2) additional teachers because of the new pupil-teacher ratio. One (1) each in grades 1 and 4. (Total 2)
26. Prairie Elementary will get ten (10) additional teachers, three (3) in K, two (2) in 1st, one (1) in 2nd, two (2) in 3rd, one (1) in 4th, and one (1) in 5th because of the new pupil-teacher ratio. (Total 10)
27. Ridge Elementary will get one additional teacher in grade 4 because of the new pupil-teacher-ratio. (Total 1)
28. Scott Middle will get three (3) additional teachers in grades 6-8 because of the new pupil-teacher ratio. (Total 3)
29. Vermilion Elementary got eleven (11) additional teachers last school year (2002-2003) and will have the same number of teachers for 2003-2004. Two (2) additional teachers, one each in grades 2 and 4 because of the new pupil-teacher ratio of 15/1 at Vermilion Elementary. Due to the appeals process, eight (8) additional teachers were hired:
 - one (1) as the Curriculum Coordinator;
 - one (1) as the Lead Math Teacher; and
 - six (6) as certified teacher/tutors
 one (1) in grade, K-5.
 Two (2) additional half-time teachers were added, one in elementary physical education and one in resource. (Total 11)
30. Westside Elementary will get one (1) additional teacher in grade 4 because of the new pupil-teacher-ratio. (Total 1)

31. Woodvale Elementary will get two (2) additional teachers because of the new pupil-teacher ratio. One each in grades 2 and 4. (Total 2)
32. Youngsville Middle got one-half (1/2) alternative teacher last year. (Total 1/2)

- NOTE:
1. A total of 125.5 teachers should be charged to the 2002 half-cent sales tax for the 2003-2004 school year at an approximate cost of \$4,769,000.
 2. This is an increase of 55.5 teachers over the 2002-2003 school year at an approximate cost of \$2,109,000.
 3. The following schools had no teachers charged to the 2002 half-cent sales tax during the 2002-2003 school year, but have teachers charged for the 2003-2004 school year:

Acadian Middle	- 2 teacher
Paul Breaux	- 3 teachers
Broadmoor	- 2 teachers
Burke	- 1 teacher
Carencro Middle	- 3 teachers
Career Center	-2 teachers
Drexel	- 1 teachers
Evangeline	- 1 teacher
Gallet	- 2 teachers
Lafayette Middle	- 1 teacher
Lindon	- 1 teacher
Edgar Martin	- 3 teachers
Montgomery	- 1 teacher
N. P. Moss	- 6 teachers
Ossun	- 1 teacher
Plantation	- 2 teachers
Prairie	- 10 teachers
Ridge	- 1 teacher
Scott	- 3 teachers
Westside	- 1 teacher
Woodvale	- 2 teachers

If additional information is needed, please advise.

cc: Jules Gaudin, Assistant Superintendent
 Burnell Lemoine, Assistant Superintendent of Instruction
 Charles Dennis, Director of Schools
 Jean Caruthers, Assistant Director of Human Resources

2002 ½ Cent Sales Tax Budget

*Half-Cent Sales Tax Increase Proposition and
Administrative Plan*

Election of November 17, 2001

½ Cent Sales Tax Increase Proposition and Administrative Plan

CLASSROOM TEACHER SALES TAX PROPOSITION

SUMMARY: AUTHORITY FOR THE LAFAYETTE PARISH SCHOOL BOARD TO LEVY AN ADDITIONAL 1/2% SALES AND USE TAX DEDICATED TO PAYING THE COSTS OF SALARIES AND RELATED BENEFITS OF CLASSROOM TEACHERS, AND THE ESTABLISHMENT OF A TEACHER SALARY RESERVE FUND.

Shall the Parish School Board of the Parish of Lafayette, State of Louisiana (the "School Board"), under the provisions of Article VI, Section 29 of the 1974 Louisiana Constitution, La. R.S. 33:2721.6, and other constitutional and statutory authority supplemental thereto, be authorized to levy and collect an additional tax of one-half of one percent (1/2%) (the "Tax"), upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and on sales of services in the Parish of Lafayette, all as defined in La. R.S. 47:301 to 47:317, inclusive, except that as provided by Act 2 of the Regular Session of the Louisiana Legislature of 1982, the Tax shall not be collected on food and prescription drug items presently exempted from state sales and use taxes under La. R.S. 47:305, with the avails or proceeds of said Tax (after paying the reasonable and necessary costs and expenses of collecting and administering the Tax) as available, being dedicated to paying the costs of 1) providing for classroom teacher salaries and related benefits and equal percentage increases in same and 2) to establish a Teacher Salary Reserve Fund with the annual interest earnings to be paid to classroom teachers as a 13th check in each fiscal year?

2001 Sales Tax Proposition

Administrative Plan

Revenues

A ½ cent sales tax, which exempts food and drugs, will currently generate approximately \$16 million annually. Because this tax is before the voters on November 17th, the earliest that we can begin collecting the tax is January 1, 2002. Therefore we shall only receive approximately \$8 million during our first fiscal year of collection (i.e. July 1, 2001 through June 30, 2002). Thereafter, our subsequent fiscal year collections will be approximately \$16 million provided that the local economy stays the same. Naturally, if the economy grows or shrinks then our collections will grow or dwindle proportionately.

Tax Dedications

The tax is dedicated to "...1) providing for classroom teacher salaries and related benefits and equal percentage increases in same, and 2) to establish a Teacher Salary Reserve Fund with the annual interest earnings to be paid to classroom teachers as a 13th check in each fiscal year."

Listed below is a description of each category of the tax dedications as well as the specific administrative plans to comply with the tax dedications:

1. **"Classroom Teacher Salaries and Related Benefits"**

This category is defined to include the following:

- a. Salaries of classroom teachers involved in providing lower class size instruction.
- b. Salaries of classroom teachers involved in providing extra instruction where needed.
- c. Incentive compensation for classroom teacher salaries for teaching students in high poverty schools.
- d. Providing additional professional development for all classroom teachers.
- e. Classroom salaries for targeted comprehensive instructional counseling.

The Administration endorses the concept of reactivating the Blue Ribbon Committee (BRC) and intends to work closely with the BRC to further develop

specific plans in each of the above categories. The BRC will consist of (but not be limited to) at least the following incorporators:

1. University of Louisiana, Lafayette
2. Greater Lafayette Chamber of Commerce
3. Diocese of Lafayette
4. Lafayette Economic Development Authority
5. The Black Ministerial Alliance
6. The Superintendent of the Lafayette Parish School System

2. “Equal Percentage Increases in Same”

(i.e. classroom teacher salaries) – This category is defined to include the following:

- a. Percentage increases (i.e. raises) for all classroom teachers as defined by the State Department of Education. These raises would include 2144 regular and special education teachers and would include any full-time employee of the parish school board who is engaged to provide instruction directly and regularly to students in any elementary, secondary, or special education school setting including a librarian, an assessment teacher, a speech therapist, and a counselor: one who is not an administrator; and who has successfully completed the Teacher Assistance and Assessment Program or who is not required to participate in the Teacher Assistance and Assessment Program.
- b. Equal Percentage Increases can be an equal number of step increases for all eligible teachers on the salary scale as well as an equal percentage salary increase for all eligible teachers, exclusive of the step increase(s). A combination of both step increase and an equal percentage increase(s) is permissible. Those eligible teachers, as defined above in 2(a) who are employed by the Lafayette Parish School System on or subsequent to January 1, 2002, shall participate in the proceeds of this proposition.
- c. The raise will include the salary increase and related benefits which will be limited to state and federal mandates which are state retirement tax, federal FICA tax, and Medicare tax.
- d. In order to enhance teacher retention and recruitment, the initial raise will be given in January 2002. A second raise will be given as part of establishing the Teacher Salary Schedule for the 2002-2003 school year. The raises will be as follows and are explained more fully in the schedules attached:

January 2002	5.65% on average, including step
September 2002*	5.65% on average, including step

* The first check for the 2002-2003 school year is paid on September 30, 2002.

3. **“Establish a Teacher Salary Reserve Fund with the annual interest earnings to be paid to classroom teachers as a 13th check in each fiscal year”**

This category will be as follows:

It is vital that we establish the reserve before we fully commit revenues to the other dedicated purposes. In the first two fiscal years a reserve fund will be established equal to \$5 million. The reserve fund will not be used unless the local economy declines and annual sales tax collections fall below the \$16 million mark. Thereupon we shall draw from the reserve fund to sustain the Tax dedications. Eventually, when the economy recovers we shall attempt to restore the reserve fund to the \$5 million level. If the economy grows and is strong for a series of years it is possible that we may increase the amount of the reserve fund beyond the initial level in order to prepare us for any severe long-term downturn in the economy. Additionally, if the reserve fund grows beyond \$5 million due to good economic times, then we may periodically draw the reserve fund down to a reasonable level by giving teachers a one-time supplemental paycheck from the excess in the reserve fund.

Use of the reserve fund shall be governed by the School Board’s existing policy on General Fund Reserves (Policy File DM). The reserve fund shall earn interest. All interest earned on the reserve fund shall be paid annually to eligible classroom teachers as a 13th check*.

***Interest Earnings Distribution Check (i.e. 13th Check)**

Assuming a 3% interest earnings on the Reserve Fund. Therefore, the value of the annual Interest Earnings Distribution Check (i..e. 13th check) for individual teachers will be approximately as follows:

<u>Period</u>	<u>Interest Earnings</u>	<u>Approx. # of Staff</u>	<u>Individual Check</u>
FY 01-02	\$ 45,000	2144	\$ 20.99
FY 02-03	\$ 125,000	2144	\$ 58.30
FY 03-04	\$ 150,000	2144	\$ 69.96
Thereafter	\$ 150,000	2144	\$ 69.96

**TEACHER TAX INITIATIVE
CASH FLOW**

SUMMARY PLAN

	FY 01-02 (SIX MOS)	FY 02-03	FY 03-04	EXAMPLE SCENARIO	
				FY 04-05	FY 05-06
<u>REVENUES:</u>					
1/2 CENT SALES TAX	\$ 8,000,000	\$ 16,000,000	\$ 16,000,000	\$ 15,000,000	\$ 17,000,000
Interest on Reserve Fund	\$ 45,000	\$ 125,000	\$ 150,000	\$ 150,000	\$ 150,000
Total Revenues available	<u>\$ 8,045,000</u>	<u>\$ 16,125,000</u>	<u>\$ 16,150,000</u>	<u>\$ 15,150,000</u>	<u>\$ 17,150,000</u>
<u>EXPENDITURES:</u>					
TEACHER RAISES:					
Jan, '02 - 5.65%(with step)	\$ 2,441,038	\$ 4,882,076	\$ 4,882,076	\$ 4,882,076	\$ 4,882,076
Sept, '02 - 5.65%(with step)		\$ 4,882,076	\$ 4,882,076	\$ 4,882,076	\$ 4,882,076
sub-total	<u>\$ 2,441,038</u>	<u>\$ 9,764,152</u>	<u>\$ 9,764,152</u>	<u>\$ 9,764,152</u>	<u>\$ 9,764,152</u>
CLASSROOM SALARIES	\$ 1,656,962	\$ 5,137,848	\$ 6,235,848	\$ 6,235,848	\$ 6,235,848
RESERVE FUND	\$ 3,902,000	\$ 1,098,000	\$ -	\$ (1,000,000)	\$ 1,000,000
13th CHECK*	\$ 45,000	\$ 125,000	\$ 150,000	\$ 150,000	\$ 150,000
Total Expenditures	<u>\$ 8,045,000</u>	<u>\$ 16,125,000</u>	<u>\$ 16,150,000</u>	<u>\$ 15,150,000</u>	<u>\$ 17,150,000</u>

Note : The above projection assumes that the current number of teachers will stay the same or decrease.

***Interest Earnings Distribution Check (i.e. 13th check)**

Assuming a 3% interest earnings on the Reserve Fund. Therefore, the value of the annual Interest Earnings Distribution Check (i.e. 13th check) for individual teachers will be approximately as follows:

<u>Period</u>	<u>Interest Earnings</u>	<u>Approx. # of Staff</u>	<u>Individual Check</u>
FY 01-02	\$ 45,000	2144	\$ 20.99
FY 02-03	\$ 125,000	2144	\$ 58.30
FY 03-04	\$ 150,000	2144	\$ 69.96
Thereafter	\$ 150,000	2144	\$ 69.96