

# 2024 Final District Budget

July 1, 2023 - June 30, 2024

Frederick Heid, Superintendent



**POLK COUNTY**  
PUBLIC SCHOOLS  
STUDENTS FIRST



**POLK COUNTY**  
**PUBLIC SCHOOLS**

STUDENTS FIRST

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## SUPERINTENDENT'S MESSAGE

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Greetings,

Welcome to the 2023-24 school year!

At Polk County Public Schools, we're looking forward to another year of student success.

You're probably well aware that we live in one of the fastest growing metro areas in the entire nation. It's our responsibility to make sure we are being efficient and innovative to meet the educational needs of this booming community of more than 114,000 students.

Allow me to highlight just a few of our recent projects:

- PCPS opened two new schools this year — South Pointe Elementary in Winter Haven and Scenic Terrace in Haines City. We're also finishing up a completely revamped campus for Garner Academy in Winter Haven. Meanwhile, work continues on the campus modernization project for Southwest Middle in Lakeland, and Bella Citta's K-8 expansion in Davenport.
- As we expand our physical footprint, we're also increasing the school choice options in our district, by offering more magnet schools, career academies and rigorous academic programs like Cambridge International. Last year we added a second Central Florida Aerospace Academy location (offered through Winter Haven High School), and Southwest Elementary's digital media program is now our first career academy at the elementary level.
- We're now in the second year of our One-to-One Digital Learning Initiative, which provides an internet-accessible device to every PCPS student to supplement their classroom instruction.
- Last year we hosted the inaugural class of Inside PCPS, which brings together community leaders for an in-depth look at the complexities of our school system.
- Outside of the classroom, we've launched Extra Care Getting There, a new public awareness campaign focused on the safety of our student pedestrians.

Our school district is bigger and busier than ever before. It's imperative that we keep up with the growth and change in our community.

Thankfully, we have a talented staff of more than 13,500 employees, in addition to the dedicated volunteers, businesses and community partners who help support our students. I know we'll continue to accomplish great things if we work together.

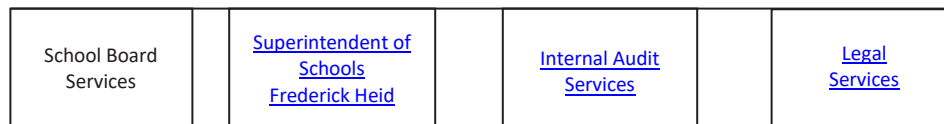
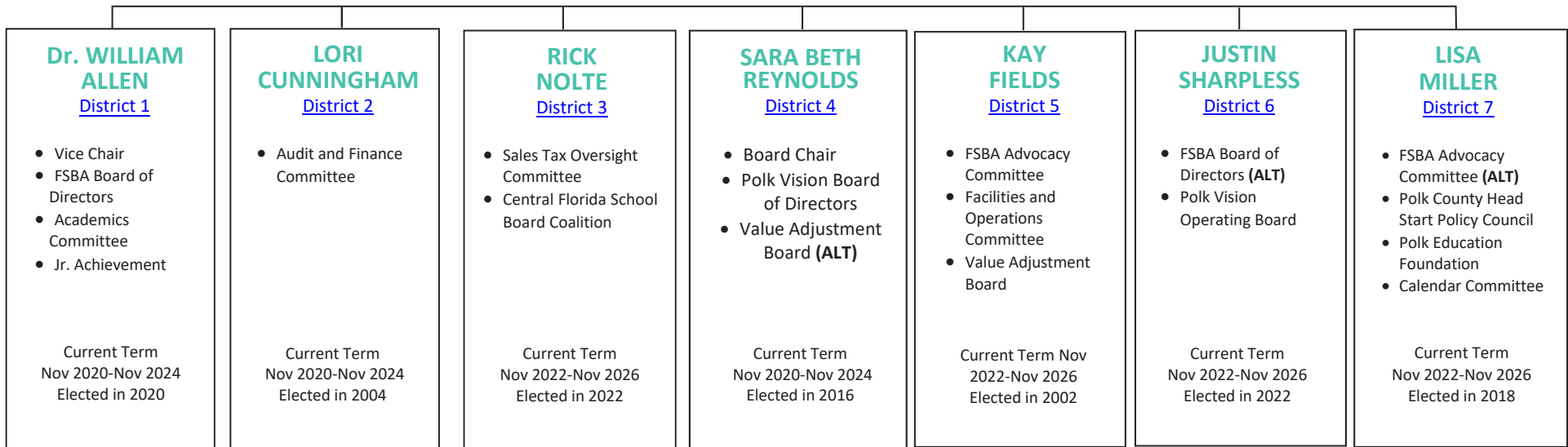
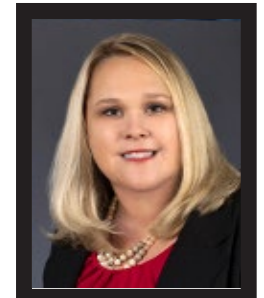
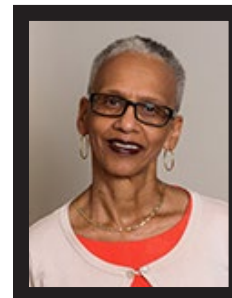
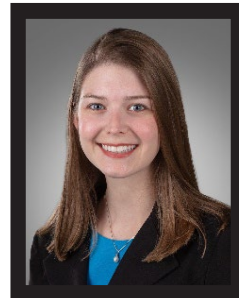
Thank you for taking the time to review this definitive financial publication for PCPS, and learn about our fiscal practices for the upcoming year.



Sincerely,

Frederick R. Heid  
Superintendent  
Polk County Public Schools

## SCHOOL BOARD ORGANIZATION CHART 2023-2024



For more information on the School Board of Polk County Florida Board Members or the Polk County School Board Departments, follow the hyperlinks within the text.



## BUDGET HIGHLIGHTS AND OVERVIEW

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### Polk County Public Schools - At a Glance

Our school district is the seventh (7th) largest in Florida, and the twenty-sixth (26th) largest school district in the United States. We anticipate approximately 123,541 students enrolled for the 2023-24 school year an increase from 116,184 projected from the prior year. Find additional information and highlights about our students and Polk County in the **SUPPLEMENTAL DATA** section under **Polk County at a Glance**.

Our students are served in 174 sites throughout Polk County - 66 elementary; 6 elementary/middle; 9 elementary/middle/high; 19 middle; 5 middle/high; 17 high; 3 technical career centers; 2 adult; 35 charters; 10 alternative education/Department of Juvenile Justice sites; and 2 off-campus Head Start sites (see below). For further information about all of our schools, please visit our website: <https://polkschoolsfl.com/> or see the detailed listing in the **SUPPLEMENTAL DATA** section of this publication.

### Educational Programs Offered

**Prekindergarten** The District serves students from infants through adults, and the parents of the students in our preschool programs. In addition to basic K-12 educational programs, we offer pre-kindergarten and home visitation parenting programs for (1) the children of teen parents who are working towards obtaining their high school diplomas, (2) parenting education for parents of infants and toddlers under the age of three, (3) in classroom services for three and four year old students with identified disabilities, (4) in classroom services for eligible low income and/or at high risk three and four-year old students (5) voluntary prekindergarten programs during the school year and through summer programming There are 21 elementary schools housing 23 Voluntary Prekindergarten (VPK) classrooms serving 400+ children. Additionally, there are 22 Title 1 elementary schools housing 22 PK classrooms serving 405 children. Head Start 942 students are served in 23 elementary schools. Childcare (preschool) is offered at Kathleen High School, Ridge Community High School, Auburndale High School, and Haines City High School as part of Career Academy programs where students can earn college credit toward the field of childcare. Additionally, the exceptional student education program serves approximately 800 preschool aged students with identified disabilities.

**Campus KidCare** is dedicated to providing fun-filled developmentally sound before and after-school care for school children in partnership with seven local childcare providers at 23 sites.



## BUDGET HIGHLIGHTS AND OVERVIEW

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**Summer Learning** is back for Polk County Public Schools! Programs include:

- **Third Grade Program** – This five-hour program, offered at select elementary schools, is designed to support retained 3rd grade students. This program provides students with targeted and intensive reading interventions. The curriculum provides standards-based reading interventions based on the six components of reading: oral language, phonological awareness, phonics, fluency, vocabulary, and comprehension. For more information, please contact your child's school.
- **Middle School Course Recover and High School Credit Recovery** – This summer program, offered at select secondary schools, is designed to support middle school students who need to recover a core course completion and high school students needing to recover a core credit. The secondary Summer Learning at PCPS utilizes Edgenuity. For more information, please contact your child's school.
- **Exceptional Student Education/Extended School Year (ESY)** – This program, located at Doris Sanders, Karen Siegel, and Jean O'Dell Learning Centers, supports students with Individualized Education Plans (IEPs) specifying the need for an extended school year program (specific IEP entry criteria applies).

**Career and Adult Education – Ridge and Traviss Technical Colleges**, offer over 60 programs for both high school and adult students in the following Career Clusters: *Architecture & Construction; Arts, A/V Technology & Communication; Business Management & Administration; Education & Training; Energy; Health Science; Hospitality & Tourism; Human Services; Information Technology; Law; Public Safety & Security; Marketing, Sales & Service; Science, Technology, Engineering & Mathematics (STEM); Transportation, Distribution and Logistics*. Specific programs include: Dental Assisting; Practical Nursing; Surgical Technology; Culinary Arts; Computer Systems Technology; Air Conditioning; Aircraft Airframe Mechanics; Aircraft Powerplant Mechanics; Cosmetology; Heavy Duty Truck and Bus Repair; Accounting Operations; Automotive Service Technology; Auto Collision and Repair; Applied Welding; Drafting; Construction; Administrative Assistant; Medical Administrative Specialist; and Pharmacy Technician. **East and West Area Adult schools** offer over 16 satellite programs to help adults obtain their GED (General Education Diploma), acquire skills necessary to enter or advance in the workforce, or enhance their personal development. More than 10,000 adults are served annually by these four centers.

**Exceptional Student Education (ESE)** provides free and appropriate public education for approximately 14,000 students from preschool through 22 years of age. A continuum of services is provided in the Least Restrictive Environment (LRE) to meet the needs of our students



## BUDGET HIGHLIGHTS AND OVERVIEW

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with exceptionalities as determined by the Individual Education Plan (IEP). Additionally, ESE provides services for approximately 6,000 gifted students in grades 1-12 as determined by the Educational Plan (EP).

**English for Speakers of Other Languages (ESOL)** courses are offered at every school, PreK-12, and also to adult students, both day and evening. More than 80 languages are spoken and nearly 15,000 English Language Learners (ELLs) are served in either the ESOL program or in the monitoring period.

**Polk Virtual School (PVS):** <https://pvs.polkschoolsfl.com> serves students in grades kindergarten through 12th. PVS offers free enrollment in a full-year program featuring the best of tradition and innovation in education. PVS is a Polk County Public School where all students are required to participate in district and state assessments. Students and learning coaches (parents or guardians) receive instructional oversight from highly qualified instructors and have access to the latest technology for online learning. Full-time students are provided Live Lesson schedules identifying when teachers are teaching specific lessons. If a student enrolled at a traditional school is interested in taking an online course with PVS, please see your school counselor. Both public school and home education students are eligible for PVS courses.

### 2023-2024 DISTRICT BUDGET HIGHLIGHTS & FUNDING PRIORITIES

The past several years have been financially challenging for Florida school districts. Although revenues are slowly improving, we continue to grapple with restrictions placed on revenue by the legislature. In 2007-08 our district received \$6,960 per student in total state/local Florida Education Finance Program (FEFP) funding. By 2011-12, the Polk per student amount had plunged to \$6,107. Per-student funding across the State of Florida has been gradually increasing, however, Polk is very low in rank compared to other counties in Florida. For FY 2021-22 Polk received \$7,567.37 per student and ranked at 62<sup>nd</sup> in the state. Polk's per student funding increased to \$8,009.26 for FY 2022-23 and resulted in an increase to the 54<sup>th</sup> ranked district in order of funding from highest to lowest. For 2023-24, Polk funding is estimated to be \$8,423.07 per student, a \$413.81 increase, and Polk's funding moved down to a rank of 62 out of 67 Florida counties for funding per student.

As school districts in Florida, and around the nation, continue to face many challenges, the focus remains on adding resources in the classroom to improve academic performance and to meet all standards and mandates at the federal and state levels. At the same time, school districts in Florida are dealing with a recovering economy, meager federal and state funding, potential loss of additional revenue, and a slowly recovering property tax base. Polk County's student population is expected to increase again for the 2023-24 school year.

Each fund type and revenue source is thoroughly explained in the **FINANCIAL DETAIL** section of this document. Following is a summary of the highlights/priorities addressed by our budget for the upcoming school year.

## BUDGET HIGHLIGHTS AND OVERVIEW

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### General Fund

The general fund, also known as our operating fund, is expected to increase from \$1.122 billion (actual results) for the 22-23 school year to \$1.283 billion for the 2023-24 school year. Additional funding has been directed primarily into K-12 instruction to accommodate the changes necessary due to COVID-19, including instructional-related technology. Employee compensation and benefits remain a concern in developing the 2023-24 district budget. The district has done an outstanding job in controlling costs in its healthcare plan over the past few years, however with significant increases in “high dollar” claims experienced during the past several years, fund balance continued to decline. In addition to increasing health insurance premiums and deductibles for employee dependents for the 2020 plan year, the Board contributed an additional \$100 per member for the 2024 health plan. With that increase, The School Board contribution increased to \$919 per month per employee towards healthcare benefits. For more information, see “Internal Service Funds - Employee Health Insurance” below.

The District is required to contribute over \$210 million in property tax dollars (Required Local Effort or RLE) in order to receive \$779,886,026 million in Total State FEFP. In order to generate the required portion, the District must levy 3.160 mills on the \$69.4 billion in property value of Polk County. Total local operating property tax millage of 3.908 mills (including Discretionary Local Effort) is expected to generate almost \$261 million in operating revenue. See the **SUPPLEMENTAL DATA** section for a history of millage rates and gross taxable property value in Polk County.

**BUDGET HIGHLIGHTS AND OVERVIEW**

**Fund Balance – General (Operating) Fund**

(See also **Fund Balance Trends 5 Year History** in the **FINANCIAL DETAIL** section of this document)

The District’s fund balance policy as defined in [Policy 6210 - Fiscal Planning](#) states “...the Board shall strive to maintain a fund balance, consisting of assigned and unassigned as defined in [Policy 6100 - Uniform Records and Accounts](#), in its operating funds of not less than five percent (5%) of the annual resources.” In addition, due to economic conditions, the State of Florida Department of Education (DOE) is also monitoring the financial status of school districts. Districts that fail to maintain a minimum of 3% unrestricted fund balance face notification from DOE of noncompliance, resulting in management intervention by the state. The District is committed to not allow fund balance to decline to levels requiring state intervention. Total fund balance in the general (operating) fund increased from \$113.8 million as of July 1, 2022 to \$124.4 million as of June 30, 2023. The final ending fund balance of 7.96% for FY2022-23 was more than the Board policy of 5%.

As of the original 2023-24 budget, unrestricted ending fund balance projected for June 30, 2023 is 5.06%, as calculated below:

Total Revenue per ESE139 Original Budget	\$ 1,073,347,341	Nonspendable/Restricted Fund Balance	\$ 32,076,716
Minimum Percentage Requirement	x 3.00%	Committed/Assigned/Unassigned FB	54,295,815
Minimum State-Required Fund Balance	<u>\$ 32,200,420</u>	Total Ending Fund Balance	<u>\$ 86,372,530</u>

Board Policy Fund Balance calculation:  $\frac{\$54,295,815}{\$1,073,347,341} = 5.06\%$

***Based upon this original budget, we have met the state’s requirement for ending fund balance of 3% and expect to also meet our board policy of 5% for the actual ending fund balance by the fiscal year end.***



## BUDGET HIGHLIGHTS AND OVERVIEW

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### Fund Balance – Non-Operating Funds

Fund balances in the district's non-operating funds are not governed by the fund balance policy. See each fund below for a brief discussion regarding why there are changes in fund balances, and the District's intentions for use of those balances.

### Capital Outlay Funds

The Operations Division is completing a handful of budgeted facilities expansion/renovation projects throughout our district. Due to limited construction and other capital funds, some needed, planned projects have been re-prioritized, canceled or delayed.

Local Capital Improvement (LCI) property tax levy proceeds are expected to increase. The School Board levy of 1.50 mills for 2023-24 is expected to generate more than \$100 million, an increase of \$13.96 million over 2022-23. Declining property values during the recession have finally rebounded over the past few years returning taxable values to its pre-recession levels of 2007. However, the Save our Homes property tax reform, along with the redirection of capital millage to operating purposes has severely reduced available capital funds over the last decade. LCI budgeted revenue was \$62.6 million in 2008-09, but dropped to \$36.6 million by 2012-13. (Note: In 2010-11 the legislature began requiring school districts to increase budgets from 95% of anticipated collections to 96%, giving the perception that LCI millage proceeds declined less than they really did.)

The District will not receive any Public Education Capital Outlay (PECO) for **new** construction funds for 2023-24, for the 12<sup>th</sup> year in a row. The Public Education Capital Outlay allocation for **school maintenance** for 2023-24 is \$0 for the fifth straight year.

In November 2018, voters overwhelming approved the referendum to continue the ½ cent sales tax for school construction that was originally initiated in 2003 for a period of 15 years, which was set to expire on December 31, 2018. Sales Tax Revenue is anticipated to be \$82.3 million for 2023-24.

Sales tax bonds were issued in June 2019, in the amount of \$160 million. \$192 million was generated by the sales of these bonds and will allow facilities to build priority projects more quickly than waiting for annual collections to accumulate. It is estimated that the new 15-year ½ cent sales tax will generate between \$750-900 million before it ends in 2034.

Impact fees assessed on new construction have continued to increase in recent years, with a minimum of \$35 million anticipated for 2023-2024. Impact fee assessments are currently restricted by the Polk County Board of County Commissioners (BOCC) to 50% of the total

## BUDGET HIGHLIGHTS AND OVERVIEW

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assessment calculated by actuaries. As of September 2019, a new actuarial study commissioned by the BOCC increased the impact fee rate schedule charged to new homeowners in three phases. This schedule can be viewed at <https://www.polk-county.net/building/fees>.

In addition to the Capital Projects Fund Overview in the **FINANCIAL DETAIL** section of this document, the special **CAPITAL PROJECTS** section of this document contains detailed information regarding the District's capital projects revenue and planned projects.

As mentioned in the **CAPITAL PROJECTS** section of this document, Capital Outlay fund balance relates directly to timing. Funds were previously obtained for projects in progress, and construction of new facilities can take two to three years. Each year, beginning fund balance reflects the carryover of unspent funds from the prior year. Ending fund balance reflects funds to be carried over to the following fiscal year or not yet appropriated to projects in the initial planning stages. A typical new elementary school costs between \$45-55 million; a new middle school costs between \$55-65 million; and a new high school could cost in excess of \$160 million. Fund balance will continue to be depleted quickly as projects are completed. Fund balance at the end of fiscal year 2022-23 was \$267 million. Please note that this fund balance is unusually high due to the \$192 million sales tax bond revenue from June 2019. Typically, the Capital Projects fund balance is between \$50-80 million. The fund balance is anticipated to decline to \$140 million for 2023-24.

### Debt Service Funds

We are currently utilizing approximately 19% of our Local Capital Outlay millage (1.5 mills) for debt service on Certificates of Participation. State law allows us to use up to 75% for this purpose if necessary. No debt service millage assessment has been needed or requested from the taxpayers of Polk County. Current debt obligations are manageable with current funding sources. See our Debt Service Fund Overview in the **FINANCIAL DETAIL** section for a complete listing of the District's current debt obligations and repayment sources.

Fund balance increased from \$27.9 million as of June 30, 2022, to \$29.9 million as of June 30, 2023. Fund balance has been increasing in recent years because of sinking fund payments made to and held by trustees for future debt service. We have a sinking fund on our Qualified Zone Academy Bonds to pay them in full when scheduled, and this currently resides in fund balance in the amount of \$29.8 million. The 2009C and 2010C Qualified School Construction Bonds require contributions into a sinking fund for 2023-24 in the amounts of \$1.1 million and \$900 thousand, respectively, resulting in a total debt service projected ending fund balance of \$31.8 million.

One of the long-term financial goals of the district is to maintain an Investment Grade Bond Rating. On March 31, 2023 Moody's Investor Service confirmed the Aa2 Polk County School District, FL's issuer rating and the Aa2 COP rating. Moody's also affirmed the Aa2 rating on the district's sales tax bonds. This action concluded a review for possible downgrade initiated on January 26, 2021 in conjunction with the release of the US K-12 Public School Districts Methodology.

## BUDGET HIGHLIGHTS AND OVERVIEW

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### Special Revenue Funds

#### Special Revenue /Food Service Funds

The School Nutrition program in Polk County Public Schools is financially sound and well-managed. The goal of the program is to provide proper nutrition to enhance students' ability to learn and improve their future health and well-being. Some supporting costs of the program are absorbed by the general fund as food service costs continue to rise and federal revenue dollars fail to keep pace. The District continues to carefully monitor and control costs. Federal guidelines require school districts to make progress towards raising rates paid by students to be equal to meal reimbursement rates provided by the federal government.

Fund balance at the end of 2022-23 was \$26 million. Fund balance is budgeted to stay level at \$26 million by the end of 2023-24.

#### Special Revenue/Other Funds

The Special Revenue/Other Funds are used to track the revenue and expenditures of all grants obtained for the District. Total grant funding to the District will be about \$144.3 million for 2023-24. Some grants are competitive, others are entitlements; they may come from private or public local, state or federal sources. All grants are written to support our schools' efforts to educate Polk County's students through instruction of all segments of our PreK-12 population including special populations; instructional support (tutoring, curriculum, teacher recruitment, teacher training, teacher retention, educational technology); vocational and adult education enhancement; preschool programs; after school programs; and health initiatives. The list is virtually endless of the areas in which our District Grants Department pursues funding to improve or enhance the educational experience for our students!

A fund balance of \$234 thousand is currently maintained in the Special Revenue/Other Funds to cover expenditures of closed grants. Minimal interest earnings may be applied annually. No significant change to fund balance is expected during 2023-24.

#### Special Revenue/ESSR Funds

Special Revenue ESSR funds are Federal Through State and Local Revenues from the federal government distributed through the state or an intermediate agency to the school district. They are used for specific purposes that do not fall in the Other Category.

In response to the corona virus, on March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law. Through this law, Polk County Public Schools is eligible to received a total of \$35.9 million in additional funding to assist in covering these expenses. In addition, Polk County Public Schools has been awarded \$122,495,839 by the Us Department of Education through the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA). A portion of these funds must be utilized to specifically address Non-Enrollment, Academic Acceleration, and technology.



## BUDGET HIGHLIGHTS AND OVERVIEW

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Finally, Polk County Public Schools expects to receive funding awarded by the US Department of Education through the American Rescue Plan (ARP) in the amount of \$275,391,809 to further aid the District's response to the COVID-19 Pandemic.

These federal funds are one-time appropriations designed to assist School Districts in response to and recovery from the pandemic. They should not be allocated to recurring costs.

### Special Revenue/MISC Funds

Special Revenue/MISC Funds are Federal through State and Local Revenues distributed through the state or an intermediate agency to the school district. They are used for specific purposes that do not fall in the Other Category. Funding for 2023-24 is budgeted to be around \$1.9 million. Retained Earnings at June 30, 2023 was \$0. No change to fund balance is expected during 2023-24.

### Internal Service Funds

The District is self-insured for Employee Health Insurance, Workers' Compensation, General Liability, Auto Liability, Errors and Omissions, and Boiler and Machinery. Please refer to the Internal Service Fund Overview in the **FINANCIAL DETAIL** section of this document for detailed information regarding the District's Self-Insurance Funds.

### Employee Health Insurance

Health costs have risen considerably in the past few years, primarily due to the number of high-cost claims. Premiums paid for by employees for dependent coverage increased since 2019 in which the plan increased from \$594 to \$654. Since 2019 a plan was put in place to help right the health plan. In FY 2020, an additional \$20 per member was implemented, raising the contribution to \$674. The following year, the contribution was increased by \$40 a month, bringing it to \$714 per month per employee. The following year after that, the rate was increased by \$60, resulting in a monthly contribution of \$774. In FY 2023, the contribution was increased by \$45 a month, bringing it to \$819 per month per employee. Premiums paid for by employees have yet to be finalized for the 2024 plan year, is still in planning, but we are projecting an increase of \$100, making the monthly contribution \$919 a month.

Fund balance as of June 30, 2023 was \$12.1 million, an increase from \$9.4 million on July 1, 2022. The total board contribution for FY 2022-23 was \$6.75 million and another \$13.7 million increase in revenue will be needed during 2023-24 to increase the fund's stability even further. Polk County Schools opened a new Health Clinic in 2016 and now has two Health Clinics available for employees and covered dependents.

## BUDGET HIGHLIGHTS AND OVERVIEW

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### **Workers' Compensation**

The Worker's Compensation fund had an ending fund balance for 2022-23 of \$1.1 Million. Premium rates will be \$3,500,000 for the current fiscal year. The 2023-24 budgeted ending fund balance is projected at \$1 million.

### **General Liability**

The General Liability fund ended the 2022-23 year with a fund balance of \$280 Thousand. Ending fund balance for 2023-24 is projected to drop to around \$ 309 Thousand.

### **Auto Liability**

Fund balance in the Auto Liability fund decreased from \$1.64 Million as of July 1, 2022 to \$787 thousand as of June 30, 2023. Ending fund balance for 2023-24 is projected to be \$ 637 thousand.

### **Errors & Omissions and Boiler & Machinery**

Fund balances in both Errors & Omissions and Boiler & Machinery self insurance funds are deemed adequate; both are consistently steady with no unusual claims patterns. Fund balances are \$2.1 Million as of the beginning of the year and are projected to remain unchanged, with an ending budgeted fund balance of \$2.1 Million.

## BASIS OF ACCOUNTING

### REPORTING ENTITY

The Polk County School Board (Board) has direct responsibility for the operation, control, and supervision of District and is considered a primary government for financial reporting. The Polk County School District (District) is considered part of the Florida system of public education.

### BASIS of Presentation

Government-wide Financial Statements – Government-wide financial statements, i.e., the statement of net assets and the statements of activities, present information about the School District as a whole. These statements include the non-fiduciary financial activity of the primary government and its component units. These statements include the non-fiduciary financial activity of the primary government and its component units. The statements distinguish between governmental activities of the District and those that are considered business-type activities. Government-wide financial statements are prepared using the economic resources measurement focus. The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are specifically associated with a service, program, or department and are, thereby, clearly identifiable to a particular function. Depreciation expense is allocated to the various functions by the District's accounting software based on an assigned function for each individual asset at the time of the acquisition, while remaining depreciation expense is not readily associated with a particular function and is reported as unallocated. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meet the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues, with certain exceptions. The effects of the interfund activity have been eliminated from the government-wide financial statements, except for interfund services provided and used.

Fund Financial Statements – Governmental fund financial statements are prepared using the current financial resources measurement focus, whereas, the proprietary and fiduciary fund financial statements are prepared using the economic resources measurement focus. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is reported in a separate column. Nonmajor governmental funds are aggregated and reported in a single column. Because the focus of governmental fund financial statements differs from the focus of government-wide financial statements, a reconciliation is presented with each of the governmental fund financial statements.

The District reports the following major governmental funds:

**General** – accounts for all financial resources not accounted for and reported in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.

**Local Capital Improvement** – accounts for and reports on funds received by the District from a tax levied by the School Board against the taxable value of property used to finance projects advertised for expenditure pursuant to this authority.

**Other Capital Projects** – accounts for and reports on other miscellaneous funds from various sources used for capital outlay as follows: Proceeds from Certificates of Participation Bonds; Sales Tax Revenues; Sales Tax Bond Proceeds; Land Sale Proceeds; Impact Fee Revenue; State Class Size Reduction Funds; State Classroom First Lottery Bond Proceeds; State SIT Awards; and Charter School Capital Outlay.

**Other Federal Programs** – accounts for and reports on activities of Federal programs other than Federal stimulus and food service.

## BASIS OF ACCOUNTING

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Additionally, the District reports the following fund types:

**Internal Service Funds** – accounts for the self-insured programs for employee group health, casualty, liability, and workers' compensation coverage for the School Board.

**Fiduciary (Agency) Funds** – are used to account for resources held by the schools, which are collected for and used by student and school athletic, class and club activities.

**Enterprise Funds** – accounts for the activities of the Florida School Retiree's Benefit Consortium (FSRBC).

### BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The government-wide financial statements are prepared using the accrual basis of accounting, as are the internal service and fiduciary fund financial statements. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied. Governmental fund financial statements are prepared using the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Property taxes, interest and certain general fund program grants associated with the current fiscal year are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal year. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenues are recognized at the time the expenditures are made, provided receipt of funds is considered available. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, as under accrual accounting. The principal exceptions to this general rule are: (1) interest on general long-term debt is recognized as expenditures when due and (2) expenditures related to liabilities reported as general long-term debt are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds' principal ongoing operations. The major operating revenues of the District's internal service funds are from charges for employee health insurance premiums. The major operating expenses for the internal service funds include administrative expenses, claims and insurance premiums for excess coverage. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, and then unrestricted resources as they are needed. The Foundation and Charter schools, shown as discretely presented component units, are presented under the economic resources measurement focus and the accrual basis of accounting, whereby revenues are recognized when earned and expenses are recognized when incurred.

**NOTE: The Basis of Accounting and Budgeting is the same.**

## BASIS OF BUDGETING

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### **Budget Process**

Florida Law requires the School Board to adopt each fiscal year a balanced budget for all funds under its jurisdiction. A balanced budget is one where the beginning fund balances and current year revenue and non-revenue sources do not exceed the current year appropriations and ending fund balances. The Polk County School District's budget is a detailed operating plan that identifies estimated expenditures in relation to estimated revenues. The budget reflects the Superintendent and School Board's priorities and represents a process through which policy decisions are made, implemented, and controlled. The Finance Department reviews the budgets for reasonableness and compliance, and, if necessary, modifies them to assure the overall integrity of the School District's Annual Budget.

The budget process begins each year shortly after the adoption of the current year's budget. Student enrollment projections are developed and submitted to the Florida Department of Education in December. The Staffing Plan Committee meets several times to develop and enhance the Staffing Plan document based on projected total membership (i.e. estimated student enrollment) for the following year. The Staffing Plan Committee makes their recommendations to the School Board and the Staffing Plan document is approved in several phases by the School Board – from April through July, based upon available funding and priority of positions. Instructional unit allocations are projected and program staffing is performed from January to April. When the unit allocations are complete, the allocations are budgeted by pay group; e.g., teachers, principals, etc., based on an average salary and/or by the total current salary of that pay group. The Deputy Superintendent, Department Heads, and/or Associate Superintendents estimate other large groups where units are not determined by projected total membership, such as bus drivers, custodians, and maintenance workers. The salaries are projected based on average salaries including projected/planned raises. Salary negotiations are held with the appropriate bargaining units, as represented through our employee unions, AFSCME and PEA. These negotiations include salary increases and other working conditions, including benefits, as appropriate.

Schools and departments prepare their individual budgets and submit them electronically to the Finance Department. The Finance Department then compiles all the individual budgets into a preliminary draft budget. Budget workshops are held as needed with the School Board Members, the Superintendent, and top District staff, in which the budget document is reviewed and adjusted. In addition, two public hearings are held in which the public may voice their opinion on the budget. Finally, the School Board votes to adopt the budget at the second public hearing in early to mid-September. See *Budget Process Flowchart* included in this section.

### **Budgetary Compliance Accountability**

The School Board follows procedures established by State statutes and State Board of Education rules in establishing budget balances for governmental funds as described below:

- Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental funds types in accordance with procedures and time intervals prescribed by law and State Board of Education rules.
- Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each function (e.g., instruction, pupil personnel services, and school administration) and may be amended by resolution at any School Board meeting prior to the due date for the annual financial report.
- Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.
- Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year-end and encumbrances outstanding are honored from the subsequent year's appropriations.

**BUDGET ADOPTION CALENDAR**

Ref Date	District Date	Activity	Statutory Requirement	Statutory Reference
D On 07/01	Saturday 07/01/23	Property Appraiser certifies Roll.	July 1 or date of certification, whichever is later.	200.065(1) 193.023(1)
	Friday 07/14/23	Receive from the Department of Education, Required Local Effort.	Not later than two working days prior to July 19, the Commissioner of Education shall certify the required local effort.	1011.62(4)(a)
D+24 By 07/25	Tuesday 07/18/23*	Board notification for advertising.	Superintendent submits proposed budget to School Board for approval prior to advertising.	200.065(2)(a) 1011.02 1011.03
D+29 By 07/30	Sunday 07/23/23	Newspaper advertisement.	Advertising summary of tentative budget including proposed millage rates.	200.065(2)(f) 1011.03
	Tuesday 07/25/23**	Public Hearing. Not less than 2 nor more than 5 days after advertising.	School Board adopts tentative budget and proposed millage rates.	200.065(2)(f)
D+35 By 08/04	Tuesday 08/01/23	Notify Property Appraiser.	Advise Property Appraiser of proposed millage rates.	200.065(2)(b) 200.065(2)(f)
Not less Than D+ 65 & not more than D+80	Tuesday 09/05/23**	Adopt the District Budget	Public Hearing to adopt final budget and millage rates	200.065(2)(c) 200.065(2)(f)
	Friday 09/08/23	Budget in Department of Education required format.	Submit budget to Department of Education within 3 business days after adoption (or by Sept 11)	
D+101 By 10/10	Friday 10/06/23	Within 101 days of Certification of Value.	Notify Property Appraiser, Tax Collector and Department of Revenue of adopted millage rate.	200.065(4)

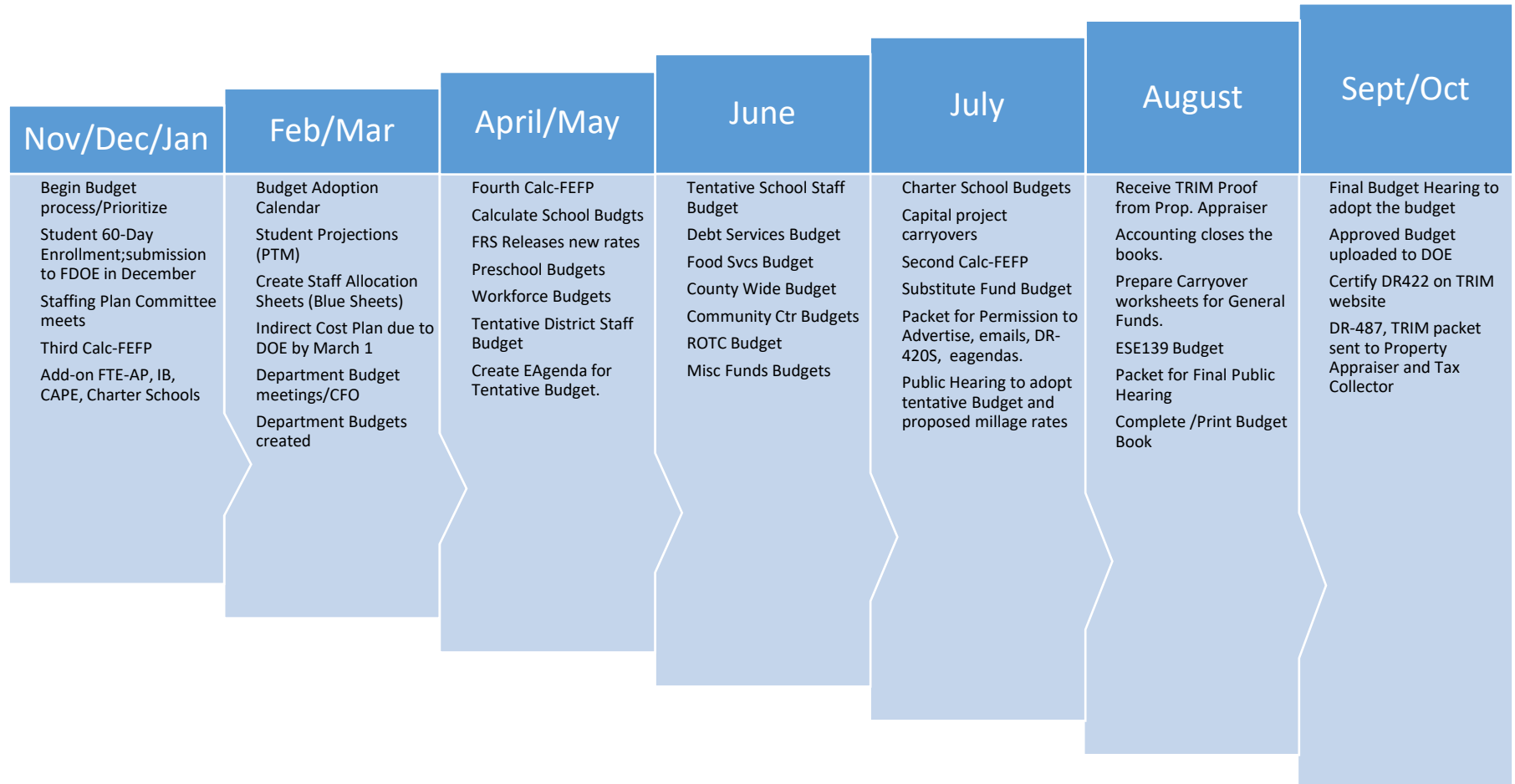
\* School Board Meeting      \*\* School Board Public Hearing





**BUDGET PROCESS FLOWCHART**

**BUDGET PLANNING STEPS**



## SYNOPSIS OF BOARD POLICY AND DISTRICT ADMINISTRATIVE PROCEDURES

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The Government Finance Officers Association (GFOA) recommends that, at a minimum, financial policies in the following areas be developed by professional staff and formally adopted by the jurisdiction's governing board as well as the governing boards of those component units; state, provincial and municipal corporations, and organizations; and other bodies under their jurisdiction:

- Financial Planning Policies
- Revenue Policies
- Expenditure Policies

The School Board of Polk County's adopted financial policies are used to frame major policy initiatives and are summarized within this budget document. An "Index to Board Policy Manual" document is provided within the **APPENDICES** section. All of the School Board's bylaws and policies can be accessed on the Internet: <https://go.boarddocs.com/fl/polk/Board.nsf/Public?open&id=policies>. These policies, along with any others that are dynamically adopted, are reviewed during the budget process by professional staff to ensure continued relevance and to identify any gaps that should be addressed.

Generally Accepted Accounting Principles (GAAP) is a recognized common set of accounting principles, standards, and procedures. GAAP is a combination of accepted methods of doing accounting and policy board set authoritative standards to which the School Board of Polk County adheres. Following is the Synopsis of Board Policy and District administrative procedures. These policies and procedures address both the need for a long-term view and the fundamental principle of a balanced budget.

### FINANCIAL PLANNING POLICIES

- **Balanced Budget** – The District has adopted policy(s) that defines a balanced operating budget, encourages commitment to a balanced budget under normal circumstances, and provides for disclosure when a deviation from a balanced operating budget is planned or when it occurs.
  - Policies 6210-Fiscal Planning and 6233-District Budget, address constraints regarding the Annual Budget and the budget process.
  - Also, reference "Operational and Policy Overview - Basis of Budgeting" within this document.
- **Asset Inventory** – The District has adopted policy(s) to inventory and assess the condition of all major capital assets. This information is used to plan for the ongoing financial commitments required to maximize the public's benefit.
  - Policy 8710-Insurance ensures the safeguarding of the District's tangible personal property.
  - Policies 7450-Property Inventory and 7455-Accounting System for Fixed Assets state that a complete inventory of all District-owned tangible personal property shall be conducted annually and submitted to the Board. A principal or department head shall obtain a police report for any District-owned tangible personal property that is found missing or stolen from the location's inventory.
  - Policies 7300-Property Custodianship, 7310-Disposition of Surplus Property, 7320-Acquisition, Removal, Disposal, Sale, or Exchange of Major Tangible Property regulate the acquisition, supervision, accountability, control, transfer and disposal of tangible personal property in accordance with Florida Statutes.

## SYNOPSIS OF BOARD POLICY AND DISTRICT ADMINISTRATIVE PROCEDURES

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- **Long-Range Planning** – Plans and policy(s) are adopted that support a financial planning process that assesses the long-term financial implications of current and proposed operating and capital budgets, budget policies, cash management and investment policies, programs and assumptions. The District's Strategic Plan provides parameters, objectives, and strategies to enable long term planning and achievement of our educational objectives.
  - Policy 6144 Derivative Debt Management and 6144.01 Investments are designed to ensure the prudent management of public funds, the availability of funds when needed, and an investment return with comparable funds and financial market indices.
  - Policy 7100-Facilities Planning - It is the policy of this Board to create a viable five (5) year work plan and Educational Plant Survey which can be followed to the greatest extent possible in successive years. The process to be used in the planning of facilities can be found in the District's Public Facilities Planning Manual.
  - Board Policy 6234-Use of Discretionary Lottery Funds defines "Enhancement" as the expenditure of funds to increase the instructional opportunities and to improve the behavioral patterns of students in grades Pre-Kindergarten through the post-secondary level as well as to preserve these activities within limited funding sources.
  - Board Policy 6322-Construction Contracting and Bidding - Budgets are developed for capital outlay projects that reflect the best possible estimates of all costs associated with the projects.
  - Also reference the Strategic Plan and Staffing Plan within the **APPENDICES** section, and the **CAPITAL PROJECTS** section within this document.

### REVENUE POLICIES

Understanding the revenue stream is essential to prudent planning. Most of these policies seek stability to avoid potential service disruptions caused by revenue shortfalls.

- **Revenue Diversification** - The District has administrative procedures in place to diversify revenue sources in order to improve the ability to handle fluctuations in individual income sources. However, due to legislative mandates and controls concerning sources and uses of funds, our control is severely limited. We have established a Federal Grants Department (Cost Center 9349) to develop and secure additional sources of revenue. See Policy 6144.01 Investments and Policy 6110-Grant Funds.
- **Fees and Charges** - Policies that identify the manner in which fees and charges are set and the extent to which they cover the cost of the service provided can be found the Policy 6152-Student Fees, Fines and Charges.

### EXPENDITURE POLICIES

Prudent expenditure planning and accountability will ensure fiscal stability. Expenditures from District and all other funds available for the public school program shall be authorized by law and procedures prescribed by the School Board.

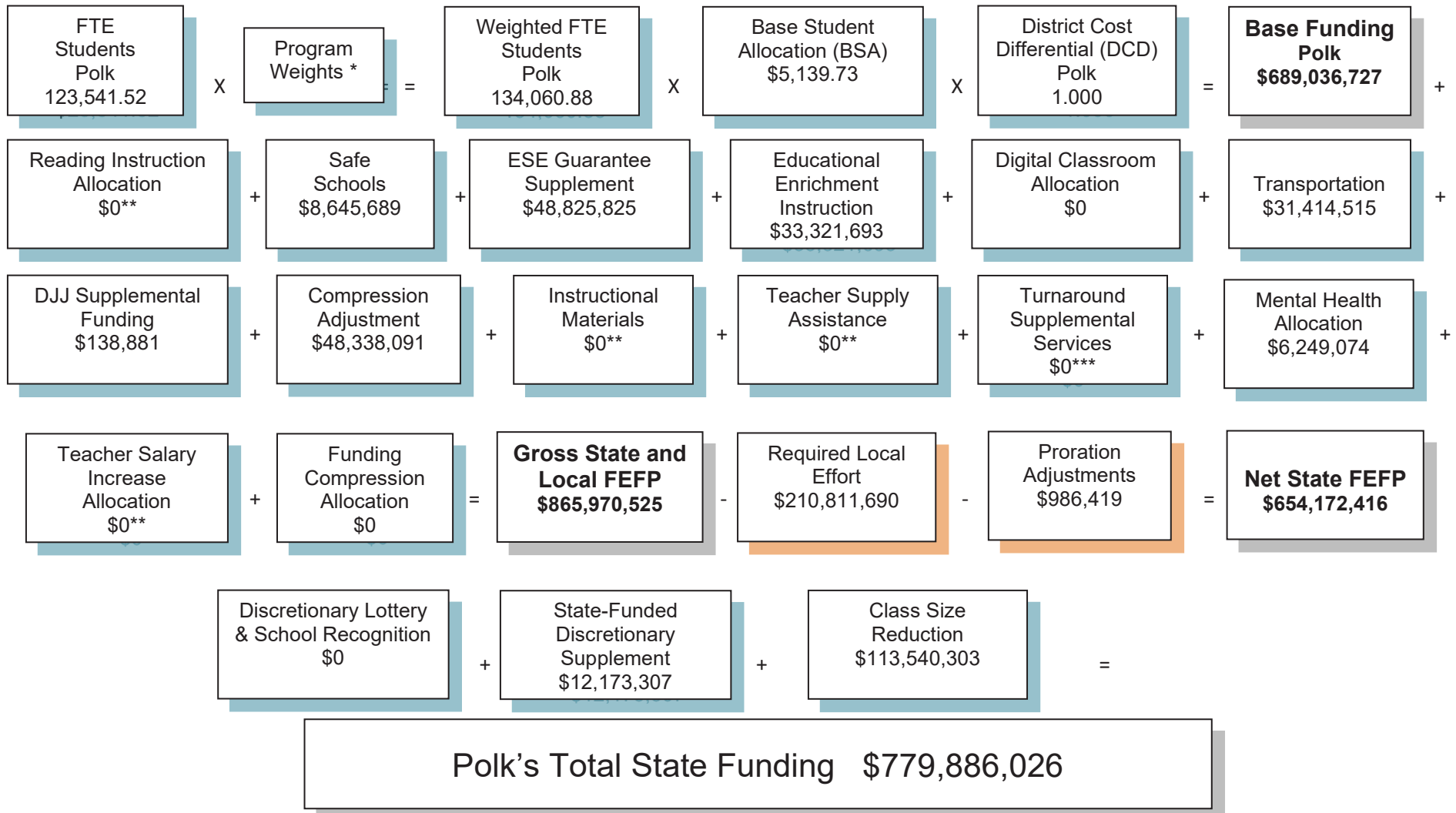
- **Debt Capacity, Issuance, and Management** - The District has administrative procedures in place to specify appropriate uses for debt and identifies the maximum amount of debt and debt service that should be outstanding at any time in accordance with Florida Statutes. Note: see the Debt Service Fund Overview within the **FINANCIAL DETAIL** section for a current calculation of legal debt limits. The School Board must approve the borrowing of revenue anticipation notes, tax anticipation notes, and other such debt instruments. See Policy 6145-Borrowing.

## SYNOPSIS OF BOARD POLICY AND DISTRICT ADMINISTRATIVE PROCEDURES

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- **Reserve or Stabilization Accounts** - The Board has adopted policy(s) to maintain a prudent level of financial resources to protect against the need to reduce service levels or raise taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. The District shall maintain its minimum operating fund balance in compliance with Section 1011.051, Florida Statutes at three percent (3%) of projected general fund revenues. Policy 6210-Fiscal Planning requires the District strive to maintain a fund balance, consisting of assigned and unassigned as defined in Policy 6100-Uniform Records and Accounts (and GASB 54), in its operating funds of not less than five percent (5%) of the annual resources.
- **Operating/Capital Expenditure Accountability** - There are administrative procedures in place whereby the Finance Department, as well as individual departments and school locations, compare actual expenditures to budget on an ongoing basis. Action is taken to reallocate appropriations as necessary, to ensure accurate accounting. The Finance Department continuously monitors expenditures and brings budget amendments to the Board on a monthly basis.
  - Policy 6100-Uniform Records and Accounts - This policy ensures financial statements reflecting expenditures, encumbrances and budgets are submitted on a monthly basis.
  - Policy 6540-Consultant Contracts - These policies are related to the purchasing of goods and services for the District.
  - Policy 6320-Purchasing - These policies are related to the purchasing function of the Business Services Division.
  - Policy 6550-Travel and Per Diem - These policies establish travel expense reimbursement rates and rules.
  - Policy 6105-Authorization to use Facsimile Signatures - In accordance with Florida Statute this policy outlines the proper use of the Superintendent's facsimile signature.
  - Policy 7320-Acquisition, Removal, Disposal, Sale, or Exchange of Major Tangible Property - This policy regulates the acquisition, supervision, accountability, control, transfer and disposal of tangible personal property in accordance with Florida Statutes.
  - Policy 6835-Internal Audit Services - These policies outline the processes involved with audit reports, recommendations, and responses.
  - Policy 6424-Purchasing Cards - Administrative purchasing card procedures that specify those authorized to use purchasing cards, spending limits, the types of expenses which can be paid with the purchasing card and their proper supervision and use have been developed.
  - Policy 6830-Audit – The School Board requires, after the close of the fiscal year (June 30th), that an audit of all accounts of the District be made annually by an independent, certified public accountant or the State Auditor General's Office.

2023-2024 FLORIDA EDUCATION FINANCE PROGRAM- POLK COUNTY



\* Per FY23, 2nd Calculation, \*\* Funds rolled into Base Funding, \*\*\* Funds rolled into Educational Enrichment Instruction  
The total is not adjusted for Scholarships.

SCHEDULE AND COMPARISON

Polk County School Board  
Comparison of 2022-23 to Current 2023-24 FEFP Calculation

- FEFP CALCULATION SCHEDULE**
- The FEFP is calculated five times for each year's appropriation. These calculations are as follows:
- First Calculation** – This calculation is completed immediately after the annual legislative session. District allocations for July 10 are based on this calculation. **Also known as FINAL CONFERENCE REPORT.**
  - Second Calculation** – This calculation is made upon receipt of the certified tax roll from the Department of Revenue as provided for in Section 1011.62(4), F.S. Districts' allocations for July 26 through December 10 are based on this calculation.
  - Third Calculation** – This calculation is made upon receipt of districts' October survey FTE reported in November. District allocations for December 26 through April 10 are based on this calculation. (Districts' current year July and October and prior year June FTE are summed and a February estimate is made based on the previous year's trend of February and October surveys.)
  - Fourth Calculation** – This calculation is made upon receipt of districts' February survey FTE and estimated June FTE surveys reported in March. District allocations for April 26 through June 26 are based on this calculation.
  - Final Calculation** – This calculation is made upon receipt of districts' June survey FTE, reported in July. Prior year adjustments in the following fiscal year are made, based on a comparison of this final calculation to the Fourth Calculation.

	2022-23 4th Calculation	2023-24 2nd Calculation	Difference
K-12 Unweighted FTEs	117,726.58	123,541.52	5,814.94
K-12 Weighted FTEs (Funded)	127,623.49	134,060.88	6,437.39
State Base Student Allocation (BSA)	\$ 4,587.40	\$ 5,139.73	552.33
District Cost Differential (DCD)	0.9704	1.0000	0.0296
<b>Polk County Schools BSA</b>	<b>4,451.61</b>	<b>5,139.73</b>	<b>688.12</b>
Weighted FTE x BSA x DCD	568,130,382	689,036,727	120,906,345
Teacher Salary Allocation	29,754,803	0	(29,754,803)
Compression Adjustment .748 Mills	41,909,485	48,338,091	6,428,606
Compression Adjustment .250 Mills	0	0	0
Funding Compression Allocation	6,897,085	0	(6,897,085)
Turnaround Supplemental Services	2,351,725	0	(2,351,725)
Safe Schools Allocation	7,105,576	8,645,689	1,540,113
Mental Health Allocation	5,342,466	6,249,074	906,608
Educational Enrichment formerly Supplemental			
Academic Instruction	29,487,777	33,321,693	3,833,916
Reading Allocation	6,217,419	-	(6,217,419)
Teachers Classroom Supply Allocation	2,162,708	-	(2,162,708)
Instructional Materials Allocation	10,637,298	-	(10,637,298)
ESE Guaranteed Allocation	45,931,620	48,825,855	2,894,235
DJJ Supplemental Allocation	144,580	138,881	(5,699)
Student Transportation Allocation	30,180,047	31,414,515	1,234,468
Virtual Education Contribution	0	0	0
Additional Allocation	0	0	0
<b>Gross State and Local FEFP</b>	<b>786,252,971</b>	<b>865,970,525</b>	<b>79,717,554</b>
Less: Required Local Effort Taxes	(187,773,655)	(210,811,690)	(23,038,035)
Less: Federal State Fiscal Stabilization Allocation	0	0	0
<b>Gross State FEFP</b>	<b>598,479,316</b>	<b>655,158,835</b>	<b>56,679,519</b>
Prior Year Adjustment	(433,286)	0	433,286
Proration Adjustments	-	(986,419)	(986,419)
<b>Net State FEFP</b>	<b>598,046,030</b>	<b>654,172,416</b>	<b>56,126,386</b>
Family Empowerment Scholarship	(57,703,779)	(57,541,704)	162,075
Instructional Materials Scholarship Deductions	0	0	0
Prior Year Inst Materials Scholarship Deductions	1,034,134	0	(1,034,134)
<b>Adjusted Net State FEFP</b>	<b>541,376,385</b>	<b>596,630,712</b>	<b>55,254,327</b>
Discretionary Lottery Enhancement	-	0	0
School Recognition	-	0	0
State-Funded Discretionary Supplement	-	12,173,307	12,173,307
Class Size Reduction Allocation	113,710,706	113,540,303	(170,403)
<b>TOTAL STATE FEFP</b>	<b>712,190,022</b>	<b>779,886,026</b>	<b>67,696,004</b>
<b>Local Property Taxes</b>			
School Taxable Value	59,797,479,953	69,492,250,246	9,694,770,293
Required Local Effort	187,773,655	210,811,690	23,038,035
Basic Discretionary Local Effort	42,939,374	49,900,995	6,961,621
Supplemental Discretionary Local Effort	0	0	0
Total Local Property Taxes	<b>230,713,029</b>	<b>260,712,685</b>	<b>29,999,656</b>
<b>SUB-TOTAL</b>	<b>942,903,051</b>	<b>1,040,598,711</b>	<b>97,695,660</b>
Federal State Stabilization Allocation	0	0	0
<b>Total FEFP &amp; Federal Stabilization</b>	<b>\$ 942,903,051</b>	<b>\$ 1,040,598,711</b>	<b>\$ 97,695,660</b>
K-12 Unweighted FTE	117,726.58	123,541.52	5,814.94
FEFP Calculated Revenue per UFTE	\$ 8,009.26	\$ 8,423.07	\$ 413.81





## FTE FORECASTING OVERVIEW AND STUDENT ENROLLMENT HISTORY

### What is FTE? *FTE = Full-Time Equivalent*

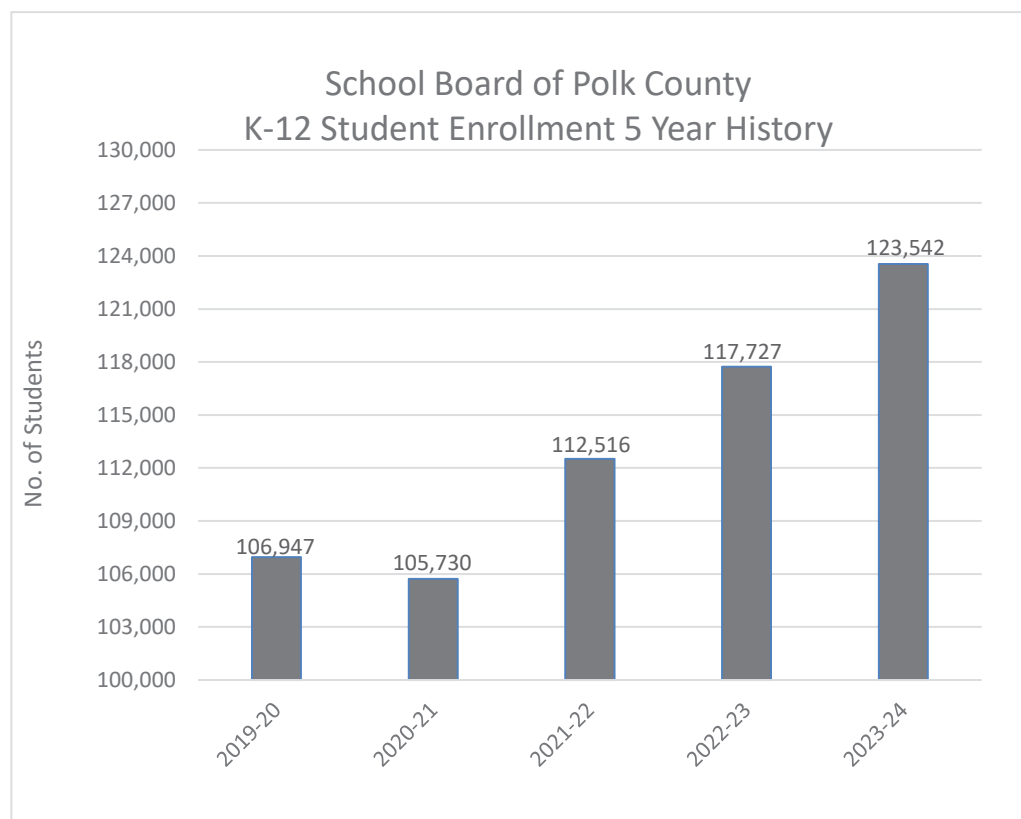
Full-Time Equivalent students are the primary basis for state allocations, whether in the Florida Education Finance Program (FEFP) or categorical programs. One FTE (unweighted) is equal to one student receiving 900 hours of instruction for grades 4-12 and 720 hours in grades K-3.

**Why do we forecast?** Forecasting enables us to estimate the amount of funds the District will receive to educate the students of Polk County.

The process by which Florida districts produce an FTE forecast begins with the DOE software program called the “Wizard.”

The Wizard software program forecasts district totals by grade by averaging one to five years of historical FTE data, which is already loaded into the program. Using grade progression ratios based on actual data, the Wizard calculates the expected number of FTE in each grade based on the historical relationship between the numbers of students who continue from one grade to the next. At this point, the current numbers of retained students in each grade level are added to the calculation. The program then computes District program totals using the forecasted District grade FTE and historical percentages for our programs. For example, if this year 90% of your ninth-grade students are in the Basic Education Grades 9-12 program, then the software will place 90% of the forecasted ninth graders into Basic Education Grades 9-12. This is called the “continuation of current programs” forecast. The program also allows for annual adjustments in FTE due to District or state policy, which impacts the FTE numbers in special programs.

The District aims to produce a forecast as close to the actual FTE figure as possible without going over. The DOE produces several models based on 1 through 5-year averages and then indicates which model most closely matches the district’s projected needs. It is our job to then make adjustments to the specific FTE categories in the model based on knowledge of our population. The adjustments are submitted to the DOE, and they work with us to accept or modify these adjustments as needed to get the best forecast.



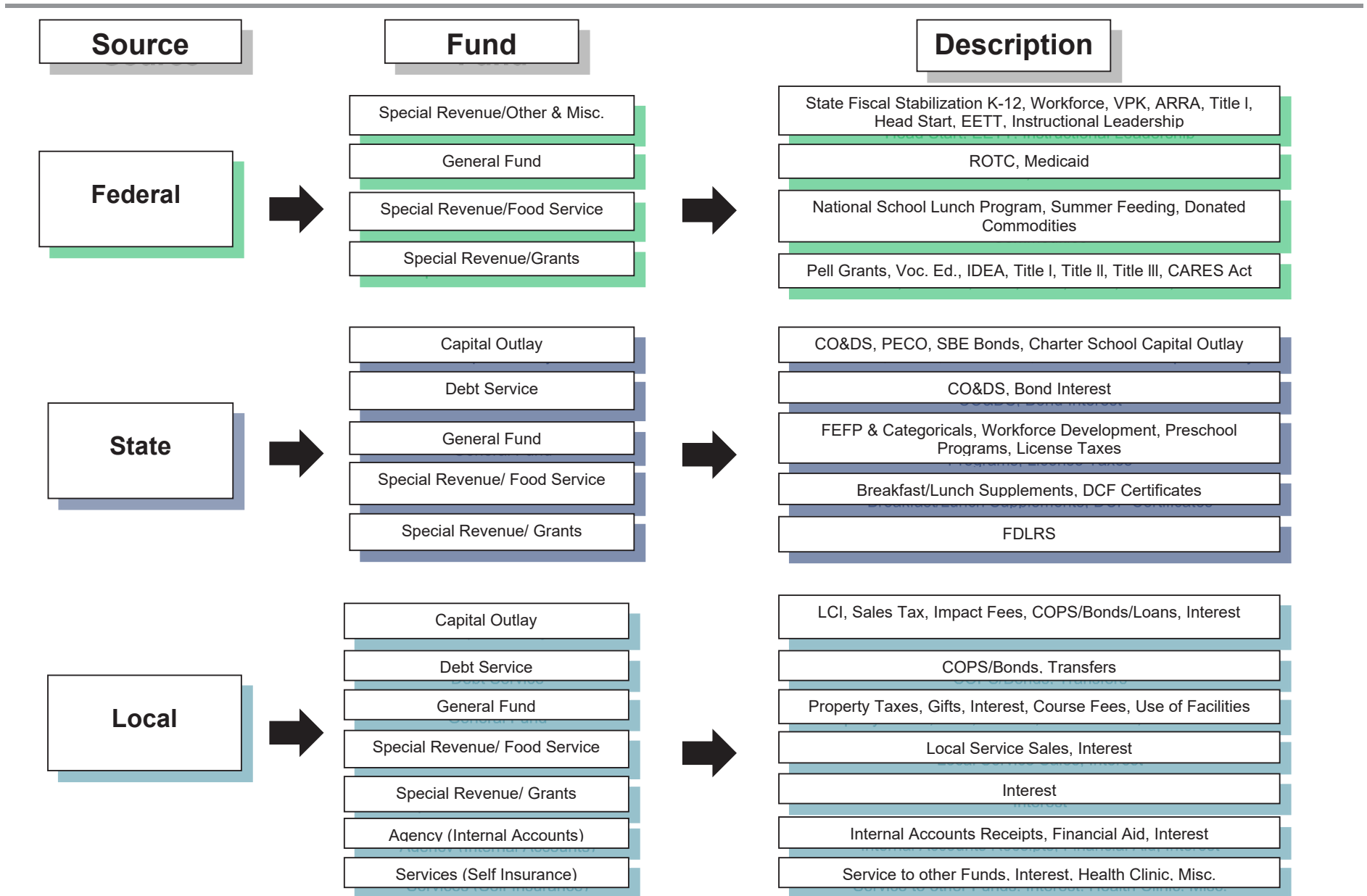


**POLK COUNTY**  
**PUBLIC SCHOOLS**

STUDENTS FIRST

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Funds Structure and Major Revenue Sources



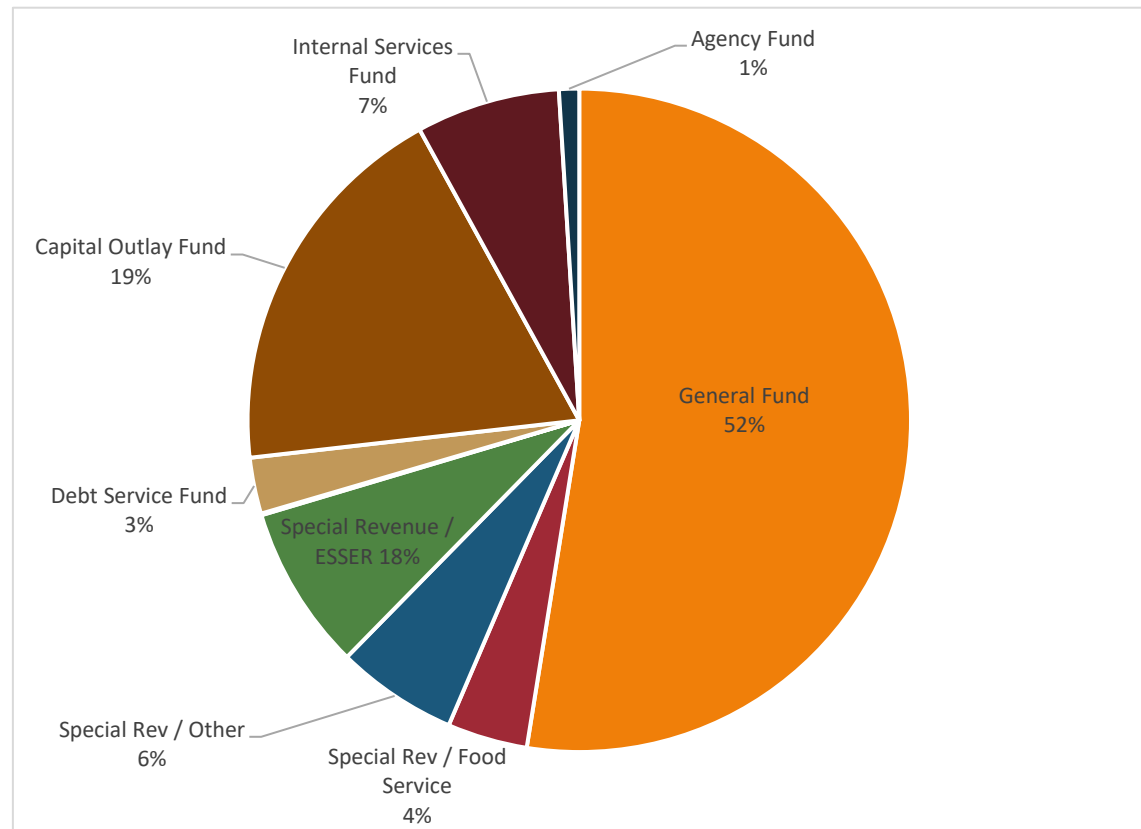
**SUMMARY OF BUDGET (ALL FUNDS) 2023-2024**

REVENUE	GENERAL	SPECIAL REVENUE FOOD SERVICE	SPECIAL REVENUE OTHER	SPECIAL REVENUE ESSER	SPECIAL REVENUE MISC	DEBT SERVICE	CAPITAL OUTLAY	INTERNAL SERVICES	AGENCY	TOTALS	
Total Federal Revenue	\$ 3,958,813	\$ 67,365,692	\$ 144,051,310	\$ 196,041,637	\$ 1,879,965	\$ 1,141,797				\$ 414,439,214	
Total State Revenue	793,665,638	792,000	-	-	-	545,810	9,653,968			804,657,416	
Total Local Revenue	275,722,890	993,000	-	-	-	-	182,330,232	\$ 152,259,800	\$ 10,628,213	621,934,136	
Total Incoming Transfers	85,547,725	-	-	-	-	35,224,568	-	4,450,000	-	125,222,293	
Loss Recoveries										-	
Beginning Fund Balance	\$123,349,258	\$ 26,140,549	233,896	-	-	29,912,385	267,088,619	14,368,932	13,367,421	474,461,060	
<b>TOTAL REVENUES, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 1,282,244,325</b>	<b>\$ 95,291,241</b>	<b>\$ 144,285,207</b>	<b>\$ 196,041,637</b>	<b>\$ 1,879,965</b>	<b>\$ 66,824,560</b>	<b>\$ 459,072,819</b>	<b>\$ 171,078,732</b>	<b>\$ 23,995,634</b>	<b>\$ 2,440,714,119</b>	
<b>EXPENDITURES</b>	<b>Function</b>										
<b>Instructional Services</b>	5000	\$ 840,012,025	\$ -	\$ 71,296,585	\$ 83,057,132	\$ 910,695	\$ -	\$ -	\$ 650,000	\$ -	\$ 995,926,436
<b>Support Services:</b>											
Pupil Personnel Services	6100	42,859,579	-	12,490,904	9,129,397	1,668	-	-	-	-	64,481,548
Instructional Media Services	6200	8,856,982	-	772,359	2,620,609	-	-	-	-	-	12,249,949
Instructional & Curriculum Developmt.Srvs.	6300	7,340,767	-	18,152,693	2,349,243	57,824	-	-	-	-	27,900,526
Instructional Staff Training	6400	2,461,944	-	30,889,886	7,652,494	140,083	-	-	-	-	41,144,407
Instructional Technology	6500	16,369,200	-	573,276	30,365,145	-	-	-	-	-	47,307,621
Board of Education	7100	2,250,626	-	-	-	-	-	-	-	-	2,250,626
General Administration	7200	4,194,209	-	4,526,455	6,461,925	-	-	-	-	-	15,182,589
School Administration	7300	69,464,922	-	130,446	-	-	-	-	-	-	69,595,368
Facilities Acquisition Construction	7400	35,511,657	-	-	20,471,222	16,652	197,834,053	-	-	-	253,833,584
Fiscal Services	7500	3,972,553	-	441,332	88,687	-	-	13,636	-	-	4,516,208
Food Services	7600	-	69,266,286	48,858	263,861	-	-	-	-	-	69,579,005
Central Services	7700	16,169,704	-	1,558,257	7,278,999	3,000	-	147,180,995	-	-	172,190,955
Pupil Transportation Services	7800	53,401,080	-	567,604	12,687,838	-	-	-	-	-	66,656,522
Operation of Plant	7900	62,015,102	-	15,142	11,342,131	750,043	-	208,670	-	-	74,331,089
Maintenance of Plant	8100	19,360,727	-	29,886	382,419	-	-	19,200	-	-	19,792,232
Administrative Technology	8200	10,574,949	-	59	10,000	-	-	-	-	-	10,585,008
Community Services	9100	1,055,731	-	2,557,568	1,880,536	-	-	-	13,133,409	-	18,627,244
Debt Service	9200	-	-	-	-	-	34,989,869	-	-	-	34,989,869
<b>Total Instructional &amp; Support Services</b>		<b>1,195,871,756</b>	<b>69,266,286</b>	<b>144,051,310</b>	<b>196,041,637</b>	<b>1,879,965</b>	<b>34,989,869</b>	<b>197,834,053</b>	<b>148,072,501</b>	<b>13,133,409</b>	<b>2,001,140,785</b>
<b>Transfers</b>								<b>120,772,293</b>	<b>4,450,000</b>		<b>125,222,293</b>
<b>Ending Fund Balance</b>		<b>86,372,569</b>	<b>26,024,955</b>	<b>233,897</b>	<b>-</b>	<b>-</b>	<b>31,834,692</b>	<b>140,466,472</b>	<b>18,556,231</b>	<b>10,862,226</b>	<b>314,351,041</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$ 1,282,244,325</b>	<b>\$ 95,291,241</b>	<b>\$ 144,285,207</b>	<b>\$ 196,041,637</b>	<b>\$ 1,879,965</b>	<b>\$ 66,824,560</b>	<b>\$ 459,072,819</b>	<b>\$ 171,078,732</b>	<b>\$ 23,995,634</b>	<b>\$ 2,440,714,119</b>
<b>BREAKDOxN OF ENDING FUND BALANCE BY TYPE</b>											
Ending Fund Balance:											
Nonspendable		13,837,723.08	\$ 1,921,005								\$ 15,758,728
Restricted		18,238,992	24,103,950	\$ 233,897			\$ 31,834,692	\$ 140,466,472		\$ 10,862,226	225,740,228
Assigned		132,383									132,383
Unassigned		54,163,432									54,163,432
Retained Earnings									\$ 18,556,231		18,556,231
<b>Total</b>		<b>\$86,372,530</b>	<b>\$ 26,024,955</b>	<b>\$ 233,897</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,834,692</b>	<b>\$ 140,466,472</b>	<b>\$ 18,556,231</b>	<b>\$ 10,862,226</b>	<b>\$ 314,351,002</b>



PERCENTAGE OF BUDGET BY FUND  
2023-2024

General Fund	\$ 1,282,244,325
Special Rev / Food Service	95,291,241
Special Rev / Other	144,285,207
Special Rev / ESSER	196,041,637
Special Rev / Misc	1,879,965
Debt Service Fund	66,824,560
Capital Outlay Fund	459,072,819
Internal Services Fund	171,078,732
Agency Fund	23,995,634
<b>Total</b>	<b>\$ 2,440,714,119</b>



**SUMMARY OF BUDGET (ALL FUNDS) 2022-2023 Actual Results**

REVENUE	GENERAL	SPECIAL REVENUE FOOD SERVICE	SPECIAL REVENUE OTHER	SPECIAL REVENUE ESSER	SPECIAL REVENUE MISC	DEBT SERVICE	CAPITAL OUTLAY	INTERNAL SERVICES	AGENCY	TOTALS	
Total Federal Revenue	\$ 2,721,407	\$ 71,727,788	\$ 87,675,589	\$ 119,860,212	\$ 3,971,731	\$ 538,452				\$ 286,495,178	
Total State Revenue	674,972,713	797,870	-	-	-	562,958	\$ 9,763,799			686,097,339	
Total Local Revenue	252,570,895	1,135,520	34,514	-	-	606,956	196,068,430	\$ 132,931,951	\$ 13,907,534	597,255,799	
Total Incoming Transfers	78,529,641	153,996	-	-	-	35,406,509	-	6,378,545	-	120,468,692	
Loss Recoveries										-	
Beginning Fund Balance	\$113,772,469	\$ 19,977,724	54,973	-	-	27,921,674	288,940,862	15,477,688	12,210,770	478,356,159	
<b>TOTAL REVENUES, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 1,122,567,125</b>	<b>\$ 93,792,898</b>	<b>\$ 87,765,076</b>	<b>\$ 119,860,212</b>	<b>\$ 3,971,731</b>	<b>\$ 65,036,548</b>	<b>\$ 494,773,090</b>	<b>\$ 154,788,184</b>	<b>\$ 26,118,303</b>	<b>\$ 2,168,673,168</b>	
<b>EXPENDITURES</b>	<b>Function</b>										
<b>Instructional Services</b>	5000	\$ 645,085,863	\$ -	\$ 44,822,897	\$ 72,199,774	\$ 1,059,244	\$ -	\$ -	\$ 577,294	\$ -	\$ 763,745,071
<b>Support Services:</b>											
Pupil Personnel Services	6100	48,817,960	-	5,680,665	666,413	1,749	-	-	-	-	55,166,787
Instructional Media Services	6200	7,739,935	-	756,482	1,127,375	-	-	-	-	-	9,623,792
Instructional & Curriculum Developmt.Srvs.	6300	7,657,505	-	9,992,707	2,711,882	97,803	-	-	-	-	20,459,896
Instructional Staff Training	6400	3,861,542	-	19,250,362	3,573,720	421,807	-	-	-	-	27,107,431
Instructional Technology	6500	27,804,850	-	297	-	-	-	-	-	-	27,805,147
Board of Education	7100	2,435,573	-	-	5,443,372	-	-	-	-	-	7,878,945
General Administration	7200	3,900,177	-	2,442,007	10,329	-	-	-	-	-	6,352,512
School Administration	7300	52,368,302	-	313,010	2,415,266	-	-	-	-	-	55,096,578
Facilities Acquisition Construction	7400	12,855,899	-	-	51,471	1,548,306	113,769,063	-	-	-	128,224,739
Fiscal Services	7500	3,386,604	-	114,279	296,416	-	-	0	-	-	3,797,299
Food Services	7600	(63)	67,652,350	65,096	6,308,814	-	-	-	-	-	74,026,196
Central Services	7700	12,480,099	-	1,206,418	4,819,778	3,311	-	133,270,507	-	-	151,780,113
Pupil Transportation Services	7800	52,345,510	-	440,944	10,708,380	-	-	-	-	-	63,494,834
Operation of Plant	7900	79,936,979	-	35,358	6,581,216	293,624	-	178,072	-	-	87,025,248
Maintenance of Plant	8100	28,703,411	-	28,750	13,500	-	-	14,834	-	-	28,760,494
Administrative Technology	8200	8,218,380	-	650	160,895	-	-	-	-	-	8,379,925
Community Services	9100	1,465,308	-	2,381,259	-	-	-	-	12,750,882	-	16,597,450
Debt Service	9200	-	-	-	-	-	35,124,163	-	-	-	35,124,163
<b>Total Instructional &amp; Support Services</b>		<b>999,063,834</b>	<b>67,652,350</b>	<b>87,531,179</b>	<b>117,088,601</b>	<b>3,425,844</b>	<b>35,124,163</b>	<b>113,769,063</b>	<b>134,040,707</b>	<b>12,750,882</b>	<b>1,570,446,623</b>
<b>Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>113,915,408</b>	<b>6,378,545</b>	<b>-</b>	<b>120,293,954</b>
<b>Ending Fund Balance</b>		<b>123,503,291</b>	<b>26,140,549</b>	<b>233,896</b>	<b>-</b>	<b>545,888</b>	<b>29,912,385</b>	<b>267,088,619</b>	<b>14,368,932</b>	<b>13,367,421</b>	<b>475,160,980</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$ 1,122,567,125</b>	<b>\$ 93,792,898</b>	<b>\$ 87,765,076</b>	<b>\$ 117,088,601</b>	<b>\$ 3,971,731</b>	<b>\$ 65,036,548</b>	<b>\$ 494,773,090</b>	<b>\$ 154,788,184</b>	<b>\$ 26,118,303</b>	<b>\$ 2,165,901,557</b>
<b>BREAKDOWN OF ENDING FUND BALANCE BY TYPE</b>											
Ending Fund Balance:											
Nonspendable		\$13,837,723	\$ 1,921,005								\$ 15,758,728
Restricted		36,515,247	24,219,544	\$ 233,896		\$ 29,912,385	\$ 267,088,619		\$ 13,367,421		371,337,112
Assigned		1,494,780									1,494,780
Unassigned		71,501,508									71,501,508
Retained Earnings								\$ 14,368,932			14,368,932
<b>Total</b>		<b>\$123,349,258</b>	<b>\$ 26,140,549</b>	<b>\$ 233,896</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,912,385</b>	<b>\$ 267,088,619</b>	<b>\$ 14,368,932</b>	<b>\$ 13,367,421</b>	<b>\$ 474,461,060</b>

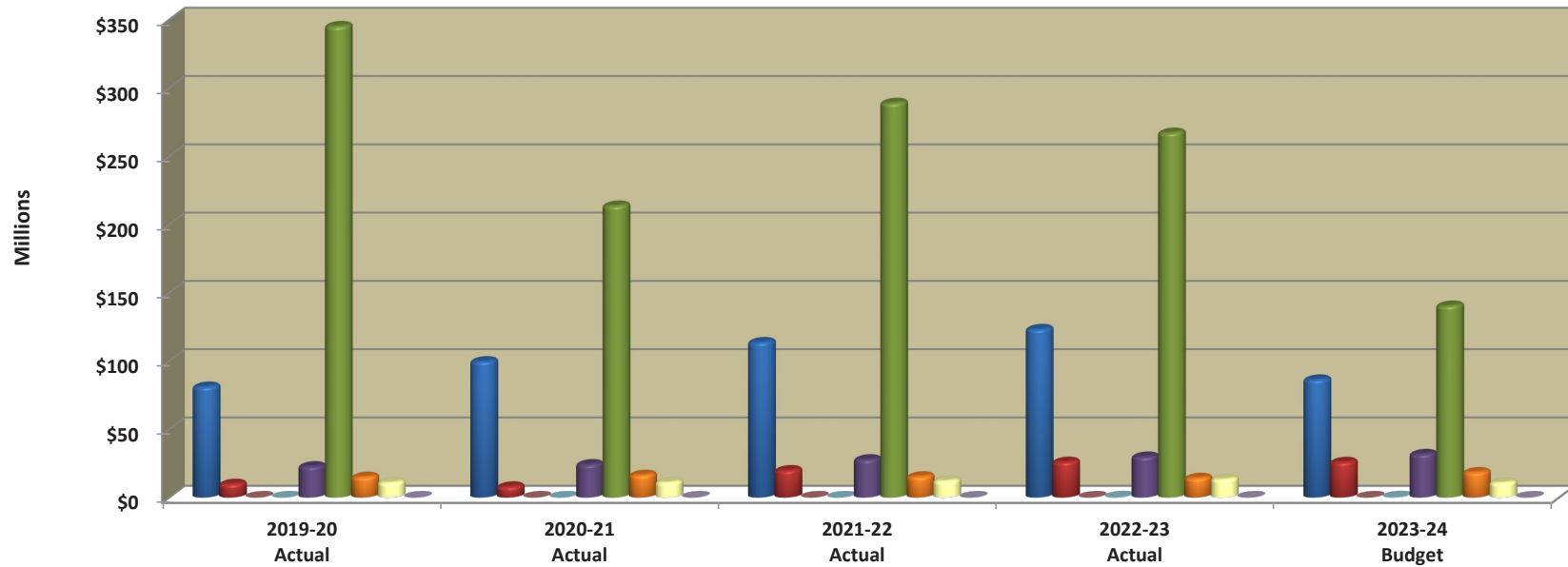


SUMMARY OF BUDGET (ALL FUNDS) 2021-2022 Actual Results

REVENUE	GENERAL	SPECIAL REVENUE FOOD SERVICE	SPECIAL REVENUE OTHER	SPECIAL REVENUE ESSER	SPECIAL REVENUE MISC	DEBT SERVICE	CAPITAL OUTLAY	INTERNAL SERVICES	AGENCY	TOTALS	
Total Federal Revenue	\$ 4,354,704	\$ 67,206,918	\$ 115,036,823	\$ 119,373,212	\$ 1,073,310	\$ 1,076,715				\$ 308,121,683	
Total State Revenue	620,573,377	797,412	-	-	-	568,918	\$ 8,367,138			630,306,845	
Total Local Revenue	224,770,949	649,953	30,915	-	-	692,891	233,184,494	\$ 128,670,138	\$ 11,281,374	599,280,714	
Total Incoming Transfers	54,908,251	-	-	-	-	36,441,756	-	716,045	-	92,066,052	
Loss Recoveries										-	
Beginning Fund Balance	\$99,754,547	\$8,100,183	19,618	-	-	24,340,581	215,245,278	16,577,882	11,109,471	375,147,560	
<b>TOTAL REVENUES, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 1,004,361,828</b>	<b>\$ 76,754,466</b>	<b>\$ 115,087,356</b>	<b>\$ 119,373,212</b>	<b>\$ 1,073,310</b>	<b>\$ 63,120,861</b>	<b>\$ 456,796,909</b>	<b>\$ 145,964,065</b>	<b>\$ 22,390,845</b>	<b>\$ 2,004,922,854</b>	
<b>EXPENDITURES</b>	<b>Function</b>										
<b>Instructional Services</b>	5000	\$ 591,856,201	\$ -	\$ 45,115,344	\$ -	\$ 21,395	\$ -	\$ -	\$ 310,032	\$ -	\$ 637,302,972
<b>Support Services:</b>											
Pupil Personnel Services	6100	40,749,833	-	6,250,904	494,069	1,688	-	-	-	-	47,496,494
Instructional Media Services	6200	7,705,398	-	834,401	346,887	-	-	-	-	-	8,886,685
Instructional & Curriculum Developmt.Srvs.	6300	6,474,052	-	9,076,230	1,231,061	84,463	-	-	-	-	16,865,806
Instructional Staff Training	6400	2,887,749	-	17,987,252	18,165,883	24,529	-	-	-	-	39,065,413
Instructional Technology	6500	17,115,213	-	29,690,312	37,402	-	-	-	-	-	46,842,927
Board of Education	7100	1,814,048	-	-	10,261,004	-	-	-	-	-	12,075,052
General Administration	7200	3,492,212	-	2,642,369	190,588	-	-	-	-	-	6,325,169
School Administration	7300	49,097,187	-	1,215	235	-	-	-	-	-	49,098,637
Facilities Acquisition Construction	7400	11,772,744	-	-	691	485,137	76,906,040	-	-	-	89,164,612
Fiscal Services	7500	2,831,447	-	65,875	-	-	-	-	-	-	2,897,322
Food Services	7600	119,061	56,776,742	78,765	10,604,380	-	-	-	-	-	67,578,948
Central Services	7700	11,794,017	-	1,018,611	2,246,065	-	-	129,265,090	-	-	144,323,783
Pupil Transportation Services	7800	43,198,448	-	216,840	4,855,661	-	-	-	-	-	48,270,949
Operation of Plant	7900	67,172,479	-	58,806	131,573	349,095	-	-	193,554	-	67,905,507
Maintenance of Plant	8100	25,063,040	-	36,873	-	107,004	-	-	1,657	-	25,208,574
Administrative Technology	8200	6,968,035	-	-	930,349	-	-	-	-	-	7,898,384
Community Services	9100	478,193	-	1,958,588	-	-	-	-	10,180,075	-	12,616,856
Debt Service	9200	-	-	-	-	-	35,199,187	-	-	-	35,199,187
<b>Total Instructional &amp; Support Services</b>		<b>890,589,359</b>	<b>56,776,742</b>	<b>115,032,383</b>	<b>49,495,847</b>	<b>1,073,310</b>	<b>35,199,187</b>	<b>76,906,040</b>	<b>129,770,332</b>	<b>10,180,075</b>	<b>1,365,023,277</b>
<b>Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90,950,007</b>	<b>716,045</b>	<b>-</b>	<b>-</b>	<b>91,666,052</b>
<b>Ending Fund Balance</b>		<b>113,772,469</b>	<b>19,977,724</b>	<b>54,973</b>	<b>-</b>	<b>-</b>	<b>27,921,674</b>	<b>288,940,862</b>	<b>15,477,688</b>	<b>12,210,770</b>	<b>478,356,159</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$ 1,004,361,828</b>	<b>\$ 76,754,466</b>	<b>\$ 115,087,356</b>	<b>\$ 49,495,847</b>	<b>\$ 1,073,310</b>	<b>\$ 63,120,861</b>	<b>\$ 456,796,909</b>	<b>\$ 145,964,065</b>	<b>\$ 22,390,845</b>	<b>\$ 1,935,045,488</b>
<b>BREAKDOWN OF ENDING FUND BALANCE BY TYPE</b>											
Ending Fund Balance:											
Nonspendable		\$12,372,634	\$ 1,921,005								\$ 14,293,639
Restricted		22,483,175	18,056,719	\$ 54,973		\$ 27,921,674	\$ 288,940,862		12,210,770		369,668,173
Assigned		1,494,780									1,494,780
Unassigned		77,421,880									77,421,880
Retained Earnings								15,477,688			15,477,688
<b>Total</b>		<b>\$113,772,469</b>	<b>\$ 19,977,724</b>	<b>\$ 54,973</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,921,674</b>	<b>\$ 288,940,862</b>	<b>\$ 15,477,688</b>	<b>\$ 12,210,770</b>	<b>\$ 478,356,159</b>



FUND BALANCE TRENDS (ALL FUNDS) 5 YEAR HISTORY



	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget 2023-24	Increase (Decrease)
<b>General Fund</b>	\$81,131,719	\$99,754,547	\$113,772,469	\$123,349,258	\$86,372,530	(\$36,976,728)
<b>Special Revenue / Food Service Fund</b>	9,982,895	8,100,183	19,977,724	26,140,549	26,024,955	(115,594)
<b>Special Revenue / ESSR Fund &amp; MISC</b>	-	-	-	-	-	-
<b>Special Revenue / Other Fund</b>	72,287	19,618	54,973	233,896	268,410	34,514
<b>Debt Service Fund</b>	22,835,300	24,340,581	27,921,674	29,912,385	31,834,692	1,922,307
<b>Capital Outlay Fund</b>	345,177,532	213,719,991	288,940,862	267,088,619	140,466,472	(126,622,147)
<b>Internal Services Fund</b>	15,163,371	16,577,882	15,477,688	14,368,932	18,556,231	4,187,299
<b>Agency Fund</b>	11,050,922	11,109,471	12,210,770	13,367,421	10,862,226	(2,505,195)
<b>Enterprise Fund</b>	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 485,414,027</b>	<b>\$ 373,622,273</b>	<b>\$ 478,356,159</b>	<b>\$ 474,461,060</b>	<b>\$ 314,385,515</b>	<b>\$ (160,075,545)</b>



## DISCUSSION OF FUND BALANCE TRENDS

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### WHAT IS FUND BALANCE?

Fund balance reflects the net financial resources of a fund; in other words, assets minus liabilities, or simply dollars available to spend. If some of the funds' resources are not available to spend, this would be indicated by "restricting" or "reserving" a portion of fund balance.

The Governmental Accounting Standards Board Statement Number 54 (GASB 54), Fund Balance Reporting and Governmental Fund Type Definitions, is effective for fiscal years beginning after June 15, 2010. The objective is to improve the usefulness and understandability of governmental fund balance information. The statement provides clearly defined categories of fund balance to make the nature and extent of the constraints placed on a government's fund balance more transparent. The District implemented GASB 54 for the fiscal year July 1, 2010 through June 30, 2011 and all future years.

The GASB 54 classifications of fund balance are as follows:

- **Nonspendable** – The net current financial resources that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Generally, "not in spendable form" means that an item is not expected to be converted to cash. Examples include inventory, prepaid amounts, long-term amounts of loans and notes receivable, and property acquired for resale.
- **Restricted** – The portion of fund balance on which constraints have been placed by creditors, grantors, contributors, laws or regulations of other governments, constitutional provisions, or enabling legislation.
- **Committed** – The portion of fund balance that can only be used for specific purposes pursuant to constraints imposed by formal action of the highest level of decision-making authority, the District School Board. These amounts cannot be used for any other purpose unless the District School Board removes or changes the specified use by taking the same action it employed to previously commit the amounts.
- **Assigned** – The portion of fund balance that is intended to be used for specific purposes, but is neither restricted nor committed.
- **Unassigned** – The portion of fund balance that represents amounts that are not non-spendable, restricted, committed or assigned.

GASB 54 classification is only required for governmental funds. Therefore, no presentation is included on **Internal Services Fund** or **Agency Fund**. Those balances are 100% restricted by their individual purposes.

**DISCUSSION OF FUND BALANCE TRENDS**

**GENERAL FUND**

At the end of 2022-23, general fund balance was \$123.3 million.

The chart to the right shows a breakdown of the General Fund's fund balance:

<b>GASB 54 Classification</b>	Actual June 30, 2023	Budget June 30, 2024
Non-spendable	\$ 13,837,723	\$ 13,837,723
Restricted	36,515,247	18,238,992
Committed		
Assigned	1,494,780	132,3833
Unassigned	71,501,508	54,163,432
<b>TOTAL</b>	<b>\$ 123,349,258</b>	<b>\$ 86,372,530</b>

Non-spendable fund balance reflects beginning and projected ending inventory and prepaid expenses of the General Fund. Restricted fund balance includes McKay Scholarships, state required carryover/earmarks, and grants and restricted fund sources. Assigned fund balance includes encumbrance carryovers, certain district programs (citrus, recycling, extended learning/summer school), carryover of tax levies for maintenance, reserves for fuel and salary increases, and renovation and repairs from local capital improvement millage.

**SPECIAL REVENUE FUNDS**

The charts below show a breakdown of the Special Revenue fund balances:

**Food Service**

<b>GASB 54 Classification</b>	Actual June 30, 2023	Budget June 30, 2024
Non-spendable	\$ 1,921,005	\$1,921,005
Restricted	24,219,544	24,103,950
Committed		
Assigned		
Unassigned		
<b>TOTAL</b>	<b>\$ 26,140,549</b>	<b>\$ 26,024,955</b>

**Other**

<b>GASB 54 Classification</b>	Actual June 30, 2023	Budget June 30, 2024
Non-spendable		
Restricted	\$ 233,897	\$ 233,897
Committed		
Assigned		
Unassigned		
<b>TOTAL</b>	<b>\$ 233,897</b>	<b>\$ 233,897</b>

Food Service fund balance is expected to decrease from \$26.1 million to \$26 million due to an increase in expenses. Only a small balance is being carried in the Special Revenue/Other fund balance. No fund balance is carried in Special Revenue/ESSER or Special Revenue/MISC funds, as revenues are drawn down in amounts equal to expenditures on a monthly/annual basis.



**DISCUSSION OF FUND BALANCE TRENDS**

**DEBT SERVICE**

The chart to the right shows a breakdown of the debt service fund's fund balance; the budgeted increase is due to required sinking fund deposits for future debt service on the 2009C & 2010C Qualified School Construction Bonds.

<b>GASB 54 Classification</b>	Actual June 30, 2023	Budget June 30, 2024
Non-spendable		
Restricted	\$ 29,912,767	\$ 31,834,692
Committed		
Assigned		
Unassigned		
<b>TOTAL</b>	<b>\$ 29,912,767</b>	<b>\$ 31,834,692</b>

**CAPITAL PROJECTS**

The chart to the right shows a breakdown of the capital projects fund's fund balance.

<b>GASB 54 Classification</b>	Actual June 30, 2023	Budget June 30, 2024
Non-spendable		
Restricted	\$ 267,088,619	\$ 140,466,472
Committed		
Assigned		
Unassigned		
<b>TOTAL</b>	<b>\$ 267,088,619</b>	<b>\$ 140,466,472</b>

As mentioned in the **CAPITAL PROJECTS** section, Capital Outlay fund balance relates directly to timing. Funds have been obtained through numerous sources (sales tax revenue bonds, sales tax collections, impact fee collections, previous certificates of participation issues, and capital outlay millage) for many projects under construction and other work in progress. Each year, beginning fund balance reflects the carryover of unspent funds from the prior year. As reflected in the drop in budgeted fund balance for 2023-24, current projects have us well on our way to fully utilizing remaining funds.



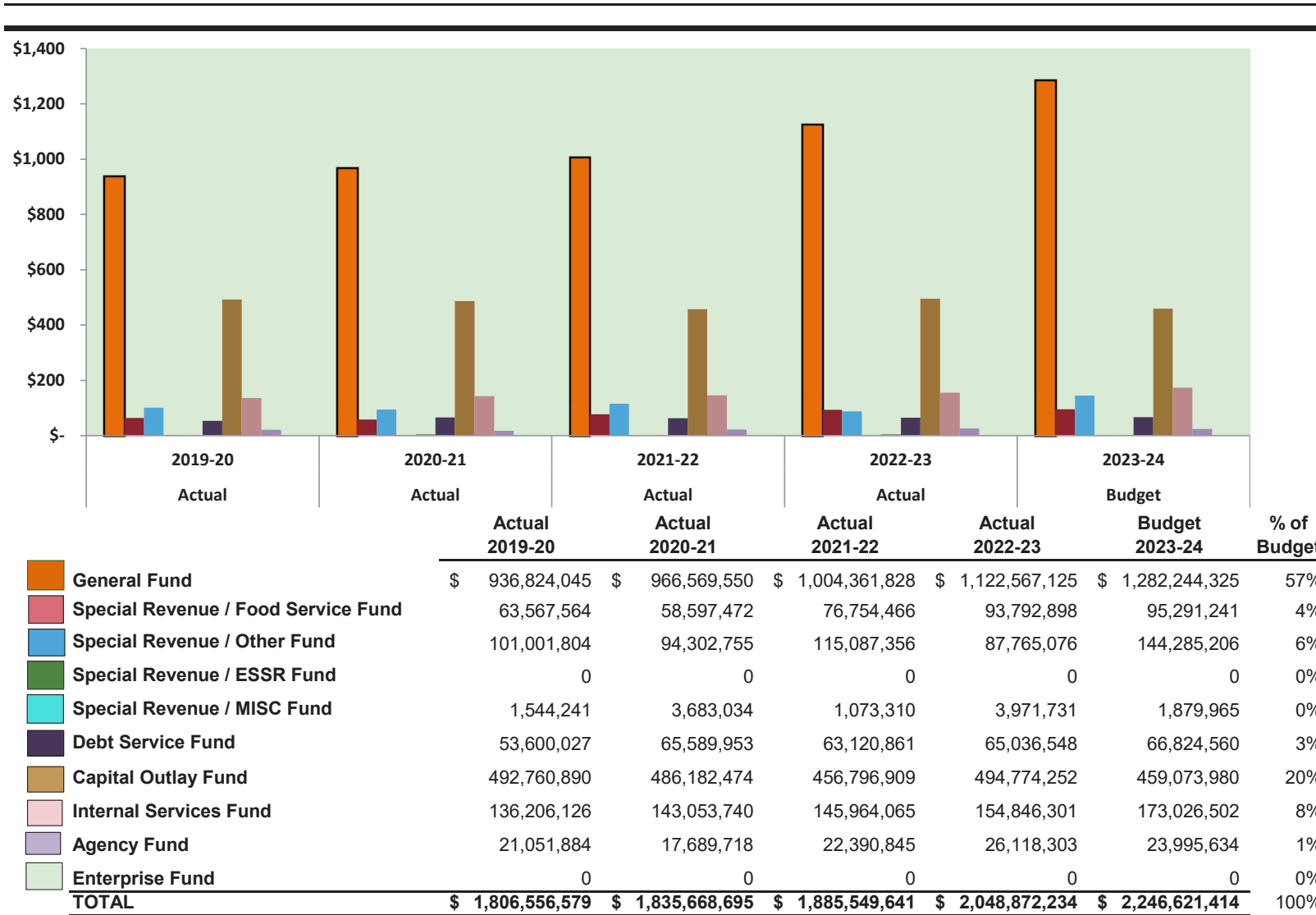


**POLK COUNTY**  
**PUBLIC SCHOOLS**

STUDENTS FIRST

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COMPARISON OF BUDGET (ALL FUNDS) 5 YEAR HISTORY



## GENERAL FUND OVERVIEW

**The General Fund is commonly known as the Operating Fund.** Funds for state support to school districts are provided primarily by legislative appropriations. The major portion of state support is distributed under the provisions of the Florida Education Finance Program (FEFP). The District's base FEFP funding is \$589,036,727. The base funding is the District's weighted FTE applied to the base student allocation and the District Cost Differential (DCD). Program weighting factors and the base student allocation are set by the state, and are the same for all 67 districts. The DCD computation has changed to where all districts in the state start at 1.000, allowing for the base funding to be given at the full amount instead of at a percentage.

In addition to the base FEFP funding, the District receives additional FEFP funds as follows:

- **Discretionary Compression/Equalization** – \$48,338,091 is provided to bring the District's levy of 0.748 mills up to the minimum funding level of \$795.19 per student. See "Discretionary Local Effort" below for more detailed information.
- **Turnaround Supplemental Services** – Is categorical fund created in fiscal year 2020 to provide schools that are a district-managed turnaround school, as identified in Florida State Statute 1008.33(4)(c), for services designed to improve the overall academic and community welfare of the schools' students and their families. As of July 1, 2023, these funds were rolled into the Educational Enrichment Allocation.
- **Mental Health Allocation** – \$6,249,074 This categorical was created in fiscal year 2019 as a result of the Marjory Stoneman Douglas High shooting on February 14, 2018, to fund additional social workers and social services for at-risk youth.
- **Safe Schools Allocation** – \$8,645,6789 is budgeted in the Safe Schools Department to partially fund contracts for School Resource Officers, and the new Guardian positions to meet the new state mandate of having armed law enforcement officers at every school campus.
- **Education Enrichment Allocation (Formerly Supplemental Academic Instruction)** – \$33,321,693 is provided to help students gain at least a year of knowledge for each year in school and not be left behind. The District utilizes these funds primarily for alternative education centers, reading instruction, extended learning programs, and summer learning programs.
- **Reading Allocation** – These funds are used to provide K-12 comprehensive, district-wide systems of research-based reading instruction. As of July 1, 2023, these funds were rolled into the base student allocation, but the district must still implement a system of comprehensive reading instruction.
- **Teacher Supply Assistance (formerly Teacher Lead)** – As of July 1, 2023 this funding has been rolled into the base student allocation. The district must provide \$300 to all full-time, state-certified classroom teachers, guidance counselors, and media specialists employed by July 1<sup>st</sup> and all new qualifying employees employed by September 1<sup>st</sup>, for the purchase of classroom materials and supplies that best meet the needs of the students.
- **Instructional Materials Allocation** – As of July 1, 2023, the funding for instruction materials was rolled into the base student allocation. The district must now use the base student allocation to meet the requirements and needs of instructional materials for the students.

## GENERAL FUND OVERVIEW

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- **ESE Guaranteed Allocation** – \$48,825,855 is to provide educational programs and services for exceptional students who would previously have been funded in ESE Support Levels I, II and III.
- **DJJ Supplemental Allocation** – \$138,881 is provided to supplement Department of Juvenile Justice programs in school districts.
- **Student Transportation** – \$31,414,515 is used to transport almost 50,000 students for a total of about 61,000 miles a day. The District is one of the most efficient in the state for transportation expenditures on a per pupil basis.

Local revenue for school support is derived almost entirely from property taxes. Budgeted revenues are calculated by applying millage levies to 96 percent of the taxable value of property for school purposes. Local revenues for the District are as follows:

- **Required Local Effort** – \$210,811,690 is required to be levied in order to participate in the state allocation of funds. The District's share of the state total of required local effort is determined by a statutory procedure, initiated by certification of the property tax valuation for each district by the Department of Revenue. The District's millage rate for 2023-24 is 3.160 mills.
- **Discretionary Local Effort** – \$49,900,995 is levied as authorized by the Legislature at a rate designed to produce a minimum of \$795.19 per student, but may not exceed 0.748 mills. The District's levy of 0.748 mills produces revenue of \$403.92 per student (unweighted FTE). The district must levy this millage to receive the \$48,338,091 Discretionary Compression/Equalization adjustment from the state (discussed above), which provides an additional \$391.27 per student, for a total of \$795.19 per student.

Special allocations are added to the FEFP allocation and categorical distributions to school districts. Major allocations for the District include the following:

- **Discretionary Lottery & School Recognition Allocation** – The District's total Lottery allocation is \$0. School Recognition funds are estimated at \$0 (approximately \$0 per student) for allocation directly to schools recognized for high quality by the State. Once final School Recognition allocations are determined, the balance of the District's allocation (estimated at \$0) will be distributed to the schools as Discretionary Lottery funds, the use of which is determined by individual schools' School Advisory Committees as directed by the State.
- **Class Size Reduction Allocation** - \$113,540,303 is allocated to the District for the purpose of meeting constitutional class size mandates.

## GENERAL FUND OVERVIEW

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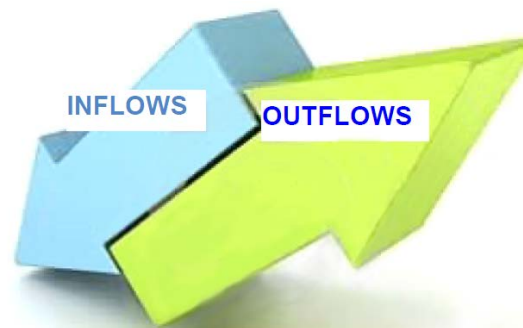
In the General Fund, there is some **federal revenue** for the reimbursement of ROTC instructors' salaries and for Medicaid reimbursements. **Other state revenues** which support operations, not included in FEFP, include funds allocated to our district for Workforce Development, Adults with Disabilities, state license taxes, Prekindergarten, and Voluntary Prekindergarten. **Local revenues** include interest income, investment earnings, rentals (usage of facilities and transportation), donations, postsecondary course fees, prekindergarten program fees, school age child care fees, and other miscellaneous collections. There are also transfers to the General Fund from Capital Projects Funds for ordinary maintenance of facilities and other Board-approved purposes consistent with statutory provisions, and from Internal Service (Self Insurance) Funds for provision of Risk Management and Wellness programs.



**GENERAL FUND OVERVIEW**

**GENERAL FUND REVENUES (Inflows)**

Federal- ROTC, Medicaid	0%	\$ 4
State- FEFP, License Tax, Lottery, etc.	69%	\$ 794
Local- School Tax, Indirect Costs, Fees, misc.	24%	\$ 276
Transfers-other	7%	\$ 86
<b>Total Inflows</b>	<b>100%</b>	<b>\$ 1.159 Billion</b>



**GENERAL FUND EXPENDITURES (Outflows)**

Salaries and Benefits	64%	\$ 770
Contracted Services	20%	\$ 237
Energy Services	2%	\$ 24
Materials and Supplies	8%	\$ 97
Capital Outlay	5%	\$ 61
Other	1%	\$ 7
<b>Total Outflows</b>	<b>100%</b>	<b>\$ 1.196 Billion</b>

The state requires that the District expend, for the benefit of the program generating the funds, 90 percent of the funds generated for kindergarten through grade three, 90 percent for exceptional student education programs in total, and 80 percent for all other grades and FEFP programs.

The instructional units in the General Fund are developed based on the 2023-24 Staffing Plan (see Appendices), which utilizes projected student enrollments with pupil-teacher ratios. In some instances, instructional units are program-staffed. The average salaries for the instructional unit groups (e.g., teachers, paraprofessionals, etc.) are applied to those units to determine the salary budget in the General Fund.

School Technology is no longer supported as a categorical from the State, however, the District includes \$7 per student in the individual schools' budgets for technology related supplies.

**GENERAL FUND OVERVIEW**

The **beginning fund balance** is **\$123,349,258**.

Fund balance must be classified in accordance with GASB 54 as non-spendable, restricted, committed, assigned or unassigned.

Classification of beginning fund balance as of July 1, 2023 is as follows:

Non-spendable – Inventory	\$ 10,761,106
Non-spendable – Prepaid Expense	3,076,617
Restricted – State Required Carryover or Earmark	31,422,742
Restricted – Other or Grants	5,092,505
Assigned – Local Funds Carry-forward	2,130,835
Unassigned	70,865,453
<b>Grand Total Beginning Fund Balance</b>	<b>\$123,349,258</b>

The **ending fund balance** is projected to be **\$70,586,198**.

Classification of projected ending fund balance as of June 30, 2023 is as follows:

Non-spendable – Inventory	\$ 10,761,106
Non-spendable – Prepaid Expense	3,076,617
Restricted – State Required Carryover or Earmark	18,238,993
Assigned – Local Funds Carry-forward; Reserves	132,383
Unassigned	54,163,431
<b>Grand Total Ending Fund Balance</b>	<b>\$ 86,372,530</b>

The district is required to maintain a minimum of 3% unrestricted fund balance or would be required to notify the Florida Department of Education of noncompliance. As of the original budget, unrestricted fund balance is projected to be **5.06 %** as calculated below:

Total Revenue per ESE 139 Original Budget	<b>\$1,073,347,341</b>
Minimum Percentage Requirement	x 3.00%
Minimum Required Fund Balance	<u>\$ 32,200,420</u>

Non-spendable/Restricted	\$ 32,076,716
Committed/Assigned/Unassigned	<b>54,295,815</b>
Total Ending Fund Balance	<u>\$ 86,372,530</u>

**\$54,295,815 divided by \$1,073,347,341 = 5.06 %**

The District’s fund balance policy as defined in [Policy 6210 - Fiscal Planning](#) states “...the Board shall strive to maintain a fund balance, consisting of assigned and unassigned as defined in [Policy 6100 - Uniform Records and Accounts](#), in its operating funds of not less than five percent (5%) of the annual resources.” The District did meet the 5% requirement for fiscal year 2022-2023. Budgeted fund balance for fiscal year 2023-2024 of 5.06% is projected to be above the District fund balance policy.



GENERAL FUND 5 YEAR HISTORY

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget 2023-24	Increase (Decrease)
<b>REVENUE</b>						
Total Federal Revenue	\$ 5,209,684	\$ 4,845,283	\$ 4,354,704	\$ 2,721,407	\$ 3,958,813	\$ 1,237,406
Total State Revenue	612,847,044	626,949,208	620,573,377	674,972,713	793,665,638	118,692,925
Total Local Revenue	209,049,078	207,712,349	224,770,949	252,570,895	275,722,890	23,151,995
Total Incoming Transfers	53,525,643	45,930,990	54,908,251	78,529,641	85,547,725	7,018,084
Adjustments to Fund Balance						
Beginning Fund Balance	56,192,596	81,131,719	99,754,547	113,772,469	123,349,258	9,576,789
<b>TOTAL REVENUE, TRANSFERS, &amp; FUND BALANCE</b>	<b>\$ 936,824,045</b>	<b>\$ 966,569,550</b>	<b>\$ 1,004,361,828</b>	<b>\$ 1,122,567,125</b>	<b>\$ 1,282,244,325</b>	<b>\$ 159,677,200</b>
<b>EXPENDITURES</b>						
Instructional Services	\$ 580,485,574	\$ 587,558,242	\$ 591,856,201	\$ 645,085,863	\$ 840,012,025	\$ 194,926,162
<b>Support Services:</b>						
Pupil Personnel	36,693,771	40,671,621	40,749,833	48,817,960	42,859,579	(5,958,381)
Media	7,403,756	7,236,376	7,705,398	7,739,935	8,856,982	1,117,046
Curriculum Development	5,104,973	4,910,527	6,474,052	7,657,505	7,340,767	(316,739)
Staff Training	2,691,411	2,870,352	2,887,749	3,861,542	2,461,944	(1,399,599)
Instruction Related Technology	15,961,719	9,841,089	17,115,213	27,804,850	16,369,200	(11,435,650)
Board	2,284,615	2,743,252	1,814,048	2,435,573	2,250,626	(184,947)
General Administration	3,207,816	2,887,024	3,492,212	3,900,177	4,194,209	294,032
School Administration	46,651,163	46,165,360	49,097,187	52,368,302	69,464,922	17,096,619
Facilities	16,259,616	12,586,946	11,772,744	12,855,899	35,511,657	22,655,759
Fiscal Services	2,823,907	3,066,595	2,831,447	3,386,604	3,972,553	585,949
Food Service	61,125	39,801	119,061	(63)	-	63
Central Services	11,913,611	11,406,717	11,794,017	12,480,099	16,169,704	3,689,605
Transportation	40,973,201	45,157,296	43,198,448	52,345,510	53,401,080	1,055,570
Operation of Plant	53,149,802	60,860,251	67,172,479	79,936,979	62,015,102	(17,921,876)
Maintenance	22,758,839	20,926,784	25,063,040	28,703,411	19,360,727	(9,342,684)
Administrative Technology Services	6,733,419	7,434,422	6,968,035	8,218,380	10,574,949	2,356,569
Community Services	440,760	452,347	478,193	1,465,308	1,055,731	(409,578)
Debt Services				37	39	2
<b>Total Instr. &amp; Support Services</b>	<b>\$ 855,599,076</b>	<b>\$ 866,815,003</b>	<b>\$ 890,589,359</b>	<b>\$ 999,063,871</b>	<b>\$ 1,195,871,795</b>	<b>\$ 196,807,924</b>
Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	93,250	-	-	153,996		(153,996)
<b>Ending Fund Balance</b>	<b>\$ 81,131,719</b>	<b>\$ 99,754,547</b>	<b>\$ 113,772,469</b>	<b>\$ 123,349,258</b>	<b>\$ 86,372,530</b>	<b>(36,976,728)</b>
<b>Nonspendable</b>	<b>\$11,265,130</b>	<b>\$14,508,891</b>	<b>\$12,372,634</b>	<b>13,837,723</b>	<b>13,837,723</b>	
<b>Restricted</b>	<b>17,205,106</b>	<b>17,274,944</b>	<b>22,483,175</b>	<b>36,515,247</b>	<b>18,238,992</b>	
<b>Assigned</b>	<b>974,812</b>	<b>1,130,016</b>	<b>1,494,780</b>	<b>1,494,780</b>	<b>132,383</b>	
<b>Unassigned</b>	<b>51,686,672</b>	<b>66,840,696</b>	<b>77,421,880</b>	<b>71,501,508</b>	<b>54,163,432</b>	
	\$81,131,719	\$99,754,547	\$113,772,469	\$123,349,258	\$86,372,530	
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 936,824,045</b>	<b>\$ 966,569,550</b>	<b>\$ 1,004,361,828</b>	<b>\$ 1,122,567,125</b>	<b>\$ 1,282,244,325</b>	<b>159,677,200</b>

Note: Actual information for fiscal year 2019-20 through fiscal year 2022-23 is from the District's Annual Financial Report. Information for fiscal year 2023-24 is based on the District Summary Budget.



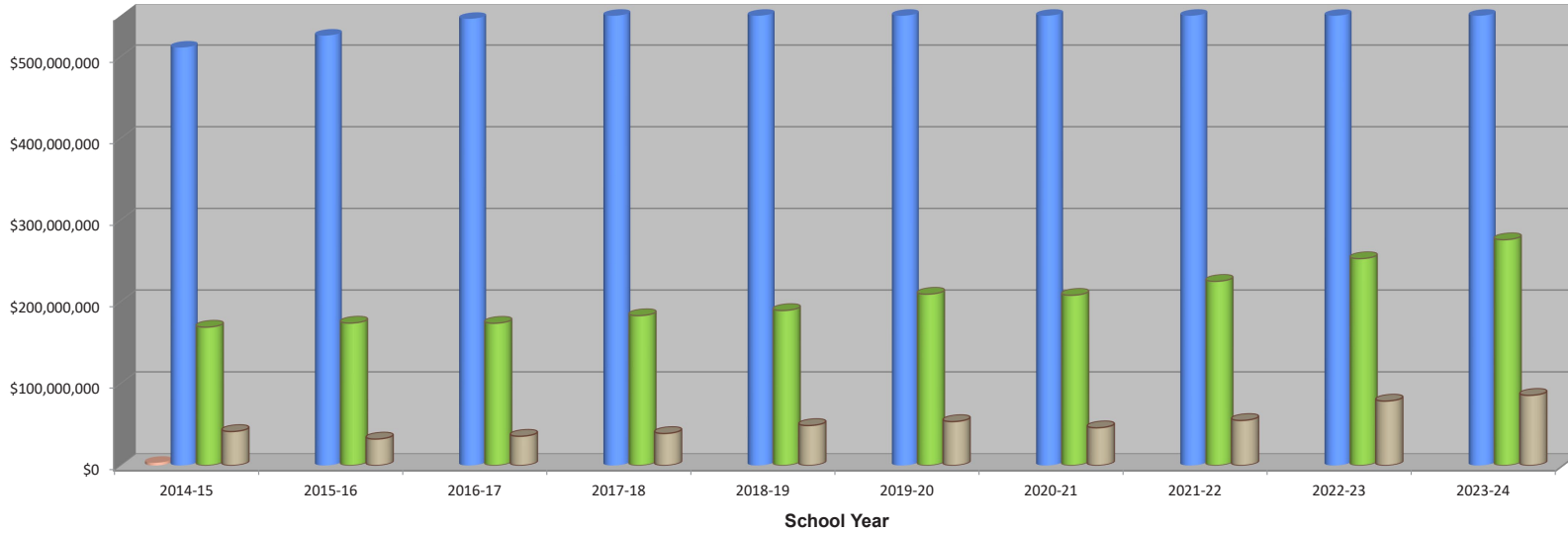
**GENERAL FUND REVENUE 5 YEAR HISTORY**

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget 2023-24	Increase (Decrease)
<b>Federal</b>						
Federal ROTC	\$ 1,090,321	\$ 1,130,245	\$ 1,136,770	\$ 1,204,948	\$ 1,155,049	\$ (49,899)
Medicaid Reimbursements	1,529,887	3,676,900	3,217,934	1,516,459	2,803,764	1,287,305
Other Federal Miscellaneous	2,589,477	38,138	-	-	-	-
<b>State</b>						
FEFP	420,388,579	417,448,478	412,035,830	441,862,120	560,749,637	118,887,517
Workforce Development Funds	7,714,426	7,728,670	7,801,670	7,890,167	8,001,732	111,565
District Discretionary Lottery Funds	104,220	-	-	-	-	-
CO/DS Admin. Expense	56,529	56,574	61,573	65,594	18,858	(46,736)
Instructional Materials	* 9,175,547	8,699,875	10,177,956	10,637,798	-	(10,637,798)
State License Tax	934,588	954,528	992,873	981,025	976,142	(4,883)
School Recognition	2,681,475	-	-	2,342,588	-	(2,342,588)
Teacher Salary Increase	* -	18,039,354	19,985,476	29,754,803	40,859,878	11,105,075
Transportation	* 23,989,657	24,258,352	26,253,624	30,180,047	31,414,515	1,234,468
Class Size Reduction	114,167,917	116,718,951	108,272,601	113,710,706	113,540,303	(170,403)
Pre-K Early Intervention Programs	3,877,413	3,278,034	4,224,705	5,537,345	4,782,880	(754,465)
Supplemental Academic Instructional	* 27,449,075	27,197,575	28,351,547	29,487,777	33,321,693	3,833,916
Teachers Classroom Supply Assistance	* 2,033,214	2,076,332	2,105,559	2,162,708	-	(2,162,708)
Miscellaneous	274,404	492,486	309,963	360,034	-	(360,034)
<b>Local</b>						
District School Tax	182,158,087	191,275,655	204,879,640	232,768,920	260,855,455	28,086,535
Course Fees	2,699,212	2,316,960	2,738,742	2,846,643	3,133,224	286,581
Interest Incl Profit (Loss) on Investments	1,743,703	2,849,805	16,510	3,919,371	570,077	(3,349,294)
Loss/Insurance Recovery	-	-	-	-	-	-
Indirect Costs	3,385,231	4,494,581	14,154,935	9,124,919	7,605,990	(1,518,929)
Sale of Assets	100,894	60,542	127,008	109,390	-	(109,390)
Gifts, Grants & Bequests	382,089	533,861	732,649	858,166	708,226	(149,940)
Miscellaneous	18,579,862	6,180,946	2,121,465	2,943,487	2,849,918	(93,568)
<b>Other Financing Sources:</b>						
Authorized Loan Proceeds	-	-	400,000	-	-	-
<b>Transfers</b>	53,525,643	45,930,990	54,508,251	78,529,641	85,547,725	7,018,084
Adjustment to Fund Balance	-	-	-	-	-	-
<b>Beginning Fund Balance</b>	56,192,596	81,131,719	99,754,547	113,772,469	123,349,258	9,576,789
<b>Total</b>	\$ 936,824,045	\$ 966,569,550	\$ 1,004,361,828	\$ 1,122,567,125	\$ 1,282,244,325	\$ 159,677,200

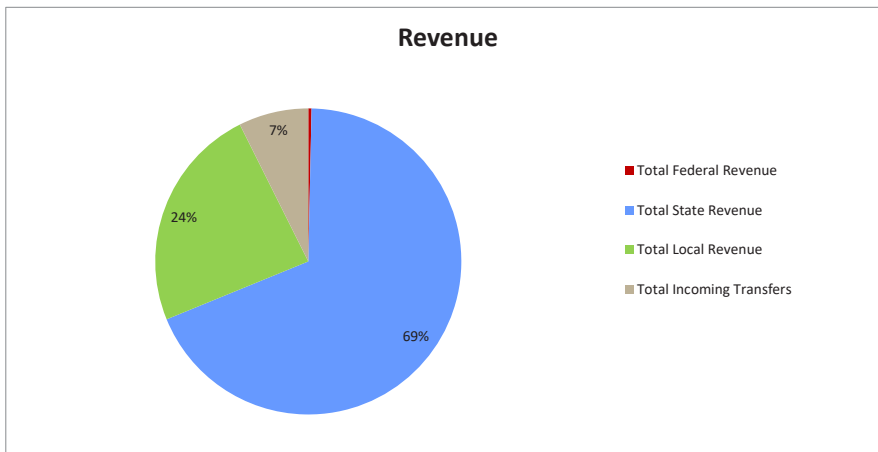
\* These revenue line items are no longer separate from FEFP revenue. They are presented for comparison purposes only.



GENERAL FUND 10 YEAR REVENUE TREND



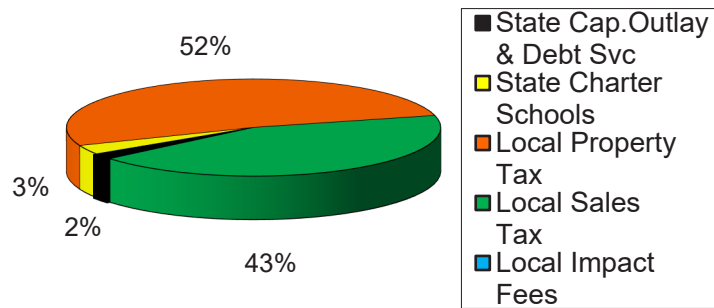
	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget 2023-24
Federal	\$ 3,273,215	\$ 3,545,926	\$ 2,345,627	\$ 4,339,915	\$ 5,800,984	\$ 5,209,684	\$ 4,845,283	\$ 4,354,704	\$ 2,721,407	\$ 3,958,813
State	511,068,249	525,717,112	546,210,951	556,995,691	584,524,395	612,847,044	626,949,208	620,573,377	674,972,713	793,665,638
Local	168,712,359	173,664,831	173,478,873	182,752,008	189,049,706	209,049,078	207,712,349	224,770,949	252,570,895	275,722,890
Transfers	41,408,114	32,247,010	35,634,864	39,005,344	48,709,286	53,525,643	45,930,990	54,908,251	78,529,641	85,547,725
Beg. Fund Bal.	59,793,478	63,051,613	63,824,505	60,681,603	54,197,676	56,192,596	81,131,719	99,754,547	113,772,469	123,349,258
	<b>\$ 784,255,415</b>	<b>\$ 798,226,492</b>	<b>\$ 821,494,820</b>	<b>\$ 843,774,561</b>	<b>\$ 882,282,047</b>	<b>\$ 936,824,045</b>	<b>\$ 966,569,550</b>	<b>\$ 1,004,361,828</b>	<b>\$ 1,122,567,125</b>	<b>\$ 1,282,244,325</b>



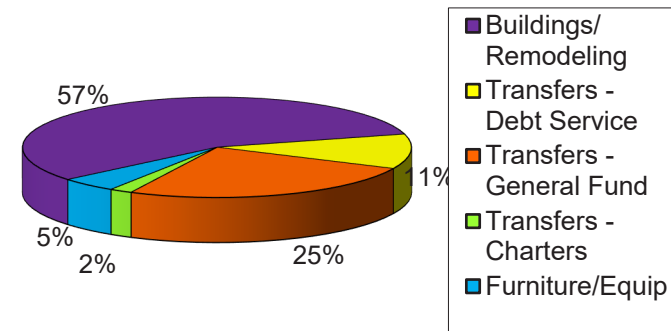
### CAPITAL PROJECTS FUND OVERVIEW

**Capital outlay funds** are used to account for financial resources that the District expends for acquisition or construction of major capital facilities and improvement to existing facilities. Land acquisition, equipment and bus purchases, maintenance, and payment of debt are also covered from these funds. This year's total budget for capital projects funds is approximately \$338 million.

2023-24 Capital Projects Revenue



2023-24 Capital Projects Expenditures



- Local Capital Improvement Tax (Local Property Tax)** – The School Board will levy 1.50 mills for 2023-24 which is expected to generate 100 million to be used for debt service, school bus replacements, school technology and other equipment, property insurance premiums on district facilities, and various maintenance, renovation and repair projects (59.5 million in 2019-20, 63.7 million in 2020-21, 71.1 million in 2021-22 and 86.75 million in 2022-23).
- Public Education Capital Outlay (PECO)** – The state is authorized to sell bonds by pledging the gross receipts tax revenue. Bond proceeds are used to fund capital projects authorized by the Legislature. The 2023-24 budget does not contain any PECO funding for new construction, making this the eleventh consecutive year with \$0 PECO construction funding. PECO funding for special school maintenance for the 2023-24 budget includes \$0 in much-needed maintenance funding.
- Certificates of Participation (COPs)** – Certificates of Participation are instruments issued to finance purchase agreements in accordance with Section 1013.15, Florida Statutes. There are remaining funds from previous Certificates carried forward. A detailed description of each series issued may be found in the Debt Service Funds Overview. No new certificates resulting in new construction funding are planned for issuance during the 23-24 school year.



## CAPITAL PROJECTS FUND OVERVIEW

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- **Capital Outlay and Debt Service (CO&DS)** – Funds are allocated to the District from the Office of Educational Facilities based on a constitutional formula. This year the District estimates it will receive approximately \$3.7 million (including interest on CO&DS) and will expend the funds for capital construction or renovation activities in accordance with the approved Project Priority List.
- **Capital Outlay Bond Issue Funds (SBE/COBI)** – The source of these funds is license tag receipts that are bonded by the State's Office of Educational Facilities (OEF). The District has not received official notice from the OEF regarding any bond issuances scheduled for the 2023-24 school year.
- **Local Option Half Cent Sales Tax** – In May 2003 Polk County voters passed a ½ cent sales tax as a source of funding for school renovation and construction; it commenced January 1, 2004. The ½ cent sales tax was scheduled to expire on December 31, 2018. A measure to extend the ½ cent sales tax was included on the November 2018 referendum, and was passed overwhelmingly by Polk County voters. The ½ cent sales tax renewal began January 1, 2019 and is set to expire December 31, 2034. Revenues for 2023-24 are \$82.3 million. The School Board appointed a 21-member committee representing local communities to be responsible for oversight of funds remaining after payment of debt obligations. Additional information provided in the **CAPITAL PROJECTS** section includes impacts of capital outlay projects on operating budgets and a complete listing of committee members.
- **Sales Tax Revenue Bonds** – Sales Tax Revenue Bonds are instruments issued to finance school capital outlay in accordance with Section 212.055(6), Florida Statutes. There are no remaining funds from previous Revenue Bonds carried forward. A detailed description of each series issued may be found in the Debt Service Funds Overview.
- **Impact Fees** – The Polk County Board of County Commissioners instituted impact fees on new development which commenced during the 2003-04 fiscal year. Revenue from impact fees for the 2023-24 school year has been estimated to be \$35 million, and funds are currently earmarked for various countywide construction projects supporting the capital outlay plan, including land acquisition.
- **Miscellaneous State Revenue** – Includes Charter School Capital Outlay or other allocations from the state.

See the **CAPITAL PROJECTS** section for:

- ✓ in-depth discussion of the impacts our capital needs have on the district's planning processes and our operating budgets;
- ✓ information about new schools and new space in the district, land acquisition and development activities, relocatable (portables), technology, and maintenance objectives;
- ✓ detailed listing of projects currently budgeted for construction, renovation, and remodeling of new and existing schools and ancillary facilities.

*Some of the beginning fund balance will be used for projects that have not officially closed or are still under construction. The ending fund balances represent interest earnings and unexpended amounts on closed projects, which will be used to fund additional needs on existing projects and new projects to be determined. See this document's Capital Projects section for operating impacts and additional information on the district's long-range capital needs.*

**CAPITAL PROJECTS FUND 5 YEAR HISTORY**

REVENUE	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget 2023-24	Increase (Decrease)
<b>Federal</b>						
Miscellaneous Federal Direct		\$ 634	\$ 195	\$ 1,161	\$ -	\$ 1,161
<b>State</b>						
Capital Outlay & Debt Service	3,336,106	3,216,467	3,503,643	3,813,033	3,741,876	71,157
Public Education Capital Outlay	-	-	-	-	-	-
Proceeds from SBE Bonds	-	-	-	-	-	-
Class Size Reduction Capital Funds	-	-	-	-	-	-
Charter School Capital Outlay Passthrough	3,962,957	4,132,484	4,863,300	5,950,766	5,912,092	38,674
<b>Local</b>						
Capital Improvement Tax	59,536,248	63,713,564	71,093,963	86,751,350	100,068,840	(13,317,490)
Local Option Sales Tax	48,661,625	59,123,828	71,051,215	72,170,660	82,261,392	(10,090,732)
Impact Fees	39,234,410	10,817,965	91,193,821	26,445,561	-	26,445,561
Proceeds of Bonds	-	-	-	-	-	-
Proceeds from Certificates of Participation	-	-	-	-	-	-
Proceeds of Loans	-	-	-	-	-	-
Interest	6,007,516	-	(154,505)	10,687,859	-	10,687,859
Tax Redemptions	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	13,000	-	13,000
Miscellaneous	5,968,750	-	-	-	-	-
Refunds of Prior Year Expenditures	-	-	-	-	-	-
<b>Transfers</b>						
<b>Adjustment to Fund Balance</b>						
<b>Beginning Fund Balance</b>	326,053,277	345,177,532	215,245,278	288,940,862	267,089,780	21,851,082
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 492,760,890</b>	<b>\$ 486,182,474</b>	<b>\$ 456,796,909</b>	<b>\$ 494,774,252</b>	<b>\$ 459,073,980</b>	<b>\$ 35,700,272</b>

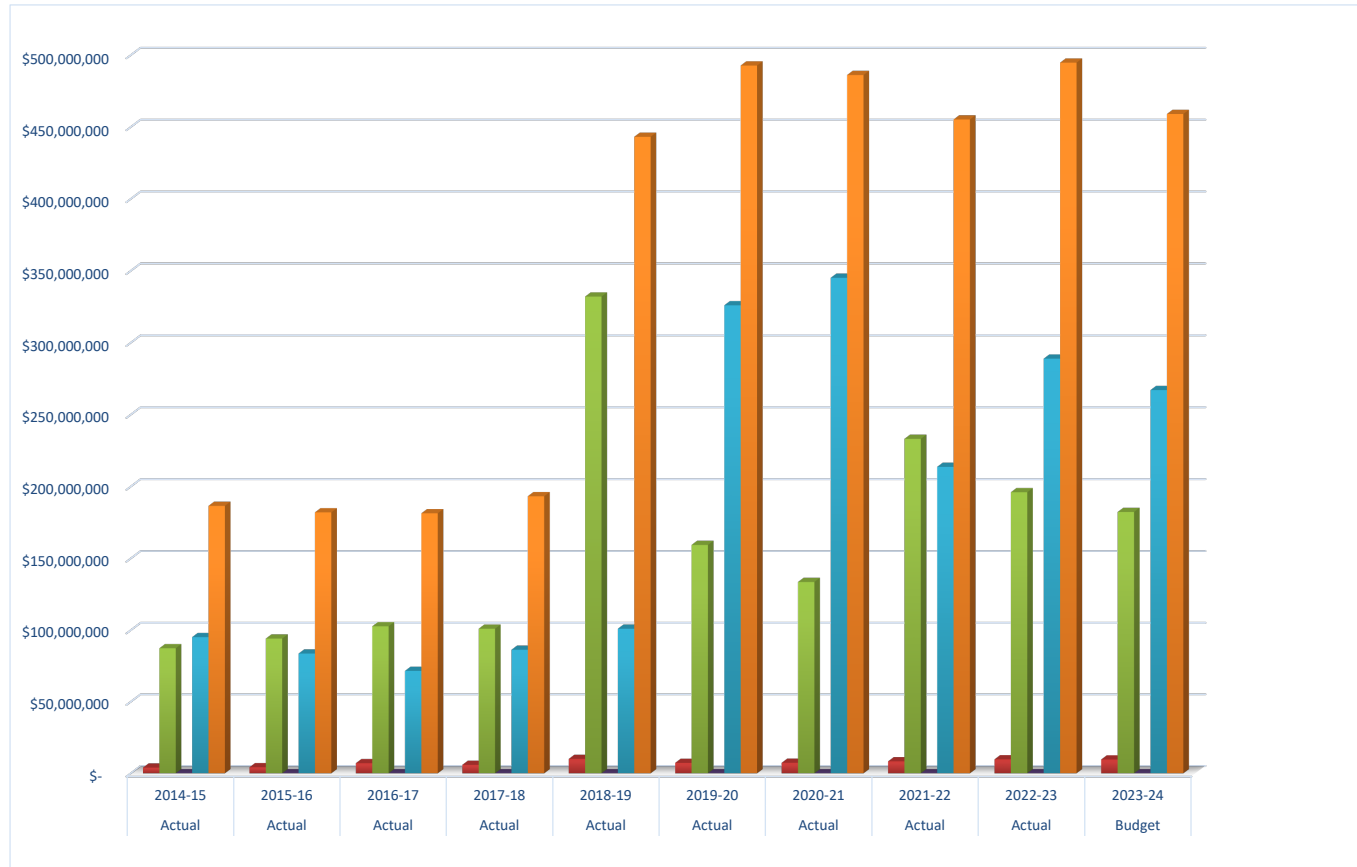
EXPENDITURES	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget 2023-24	Increase (Decrease)
<b>(Function 7400)</b>						
Library Books/AV Materials	\$ -	\$ 172,126	\$ 721,027	\$ -	\$ -	\$ -
Buildings	15,061,028	129,821,686	34,317,520	95,997,580	135,633,286	(39,635,706)
Furniture/Equipment	7,835,686	8,989,244	10,853,008	3,033,662	14,864,224	(11,830,561)
Purchase of Vehicles	-	-	-	-	-	-
Land	11,203,891	147,078	-	-	13,000	(13,000)
Site Improvement	146,290	164,436	-	6,591	3,951,795	(3,945,204)
Remodeling	34,491,842	46,728,094	31,008,543	14,725,930	43,371,749	(28,645,819)
Software	-	-	1,300	-	-	-
Dues and Fees	111,105	4,172	4,642	5,300	-	5,300
<b>Transfers</b>						
<b>Ending Fund Balance</b>	345,177,532	213,719,991	288,940,862	267,089,780	140,467,633	126,622,147
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 492,760,890</b>	<b>\$ 486,182,474</b>	<b>\$ 456,796,909</b>	<b>\$ 494,774,252</b>	<b>\$ 459,073,980</b>	<b>\$ 35,700,272</b>

Note: Actual information for fiscal year 2019-20 through fiscal year 2022-23 is from the District's Annual Financial Report. Information for fiscal year 2023-24 is based on the District Summary Budget.



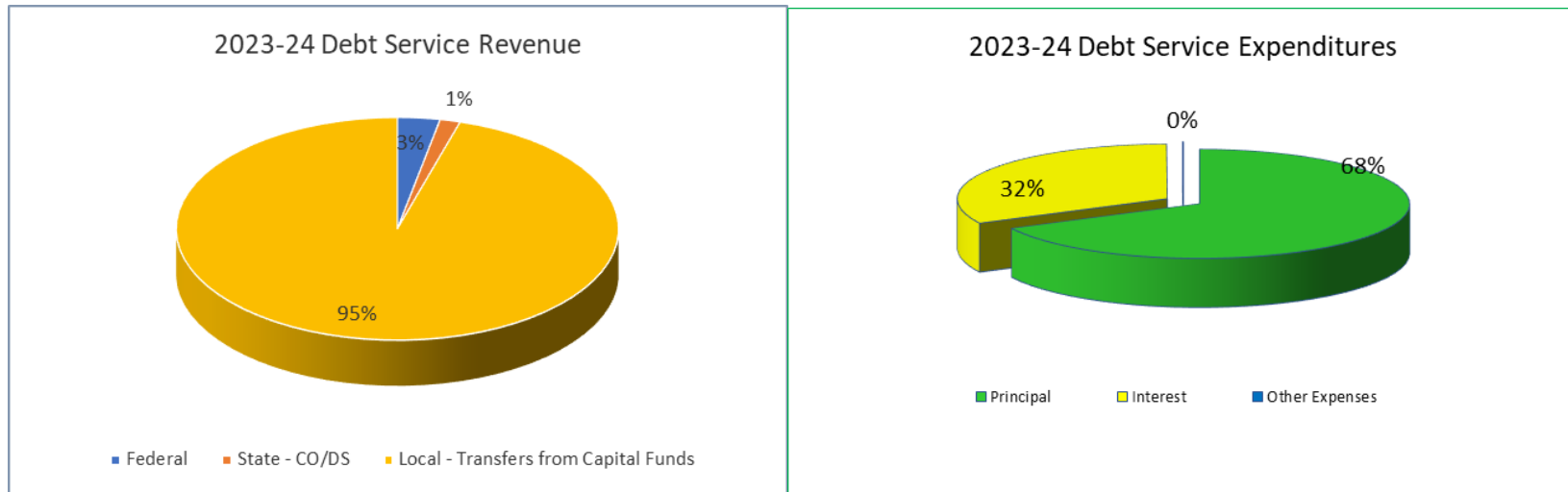


CAPITAL PROJECTS FUND 10 YEAR REVENUE TREND



	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget 2023-24
State Revenue	\$ 3,997,797	\$ 4,226,805	\$ 7,079,807	\$ 5,903,951	\$ 10,051,722	\$ 7,299,063	\$ 7,348,951	\$ 8,366,943	\$ 9,763,799	\$ 9,653,968
Local Revenue	87,394,356	94,164,750	102,755,237	101,028,961	332,111,394	159,408,549	133,655,357	233,184,494	196,068,430	182,330,232
Transfers	-	-	-	-	-	-	-	-	-	-
Project Fund Balances	95,180,502	83,680,211	71,582,617	86,328,567	101,044,838	326,053,277	345,177,532	213,719,991	288,940,862	267,089,780
	\$ 186,572,655	\$ 182,071,766	\$ 181,417,661	\$ 193,261,479	\$ 443,207,954	\$ 492,760,890	\$ 486,181,840	\$ 455,271,428	\$ 494,773,090	\$ 459,073,980

**DEBT SERVICE FUND OVERVIEW**



The District's **Debt Service Fund** consists of principal and interest payments for Certificates of Participation (COPs), Sales Tax Revenue Bonds, and State Board of Education (SBE) bonds, as well as payments into sinking funds to pay our Qualified Zone Academy Bonds in full when scheduled. Debt service payments are made in accordance with legal debt limits, Board policy and Board approved, contractual repayment schedules.

**Legal Debt Limits Calculations:**

	<u>2023-2024</u>
Local Capital Improvement Millage Proceeds (96%)	\$100,068,840
Available for Debt Service per Florida Statute*	x 75%
Maximum Allowed to be used for Debt Service	<u>\$ 75,051,630</u>
<b>Debt service required (COPs) per schedules</b>	<b><u>\$ 19,296,818</u></b>
Discretionary Half Cent Sales Tax Proceeds (100%)	\$ 82,261,392
Available for Debt Service per Florida Statutes	x 100%
Maximum Allowed to be used for Debt Service	<u>\$ 82,261,392</u>
<b>Debt service required (Sales Tax Revenue Bonds) per schedules</b>	<b><u>\$ 15,927,750</u></b>

\*Statute 1011.71(1)(e) waives the three-fourths limit for lease-purchase agreements entered into before June 30, 2009, by a district school board.



## DEBT SERVICE FUND OVERVIEW

### Certificates of Participation

A Certificate of Participation (COP) is a pro-rata share of future lease payments and is repaid by transfers from the Capital Outlay Fund (from Local Capital Outlay millage dollars). The lease purchase financing of capital improvements through the issuance of COPs is a technique frequently utilized by Florida school districts to finance school facilities. According to F.S. 1011.71(2)(e), payments for educational facilities and sites due under a lease-purchase agreement shall not exceed an amount equal to three-fourths (75%) of the proceeds from the millage levied. The District is conservative in this respect and only uses approximately forty-one percent (41%), or 0.611 mill, of the local capital improvement millage levied. Over the years, the District has entered into a number of COPs financing arrangements as follows:

#### **Series 2009C**

The District entered into a financial arrangement on December 30, 2009, to issue COPs in the form of Qualified School Construction Bonds totaling \$20,543,000 for the reconstruction of Mulberry Middle School. Lease payments were invested into a sinking fund established by the former investment advisor for the District. In 2019, the District named a new investment advisor, and a new sinking fund was established earning a more robust interest rate of 3.08%. The lease payments are payable by the District into the sinking fund on an annual basis. Sinking fund proceeds are invested and accumulate over the life of the bonds, ending in a lump sum repayment to the bondholders at bond maturity. Bondholders earn federal tax credits in lieu of interest.

#### **Series 2010C**

The District entered into a financial arrangement on November 22, 2010, to issue COPs in the form of Qualified School Construction Bonds totaling \$21,223,000 for the construction of the freshman academies at Winter Haven Senior High School and Kathleen Senior High School, and reconstruction under the Winter Haven High School Master Plan Phase II. The lease payments are payable by the District into a sinking fund on an annual basis, and interest at a rate of 2.75% is paid quarterly. Sinking fund proceeds are invested and accumulate over the life of the bonds, ending in a lump sum repayment to the bondholders at bond maturity. Bondholders earn federal tax credits in lieu of interest.

#### **Series 2019A**

The District entered into a refunding arrangement on February 3, 2020, to advance refund the COPs, Series 2015A (formerly Series 2012A, Series 2009A and Series 2003A). The refunding was accomplished through the issuance of COPs, Series 2019A, totaling \$45,845,547. The 2003A project consisted of the construction of Ridge Community High School and Chain of Lakes Elementary, and expansions of: Sandhill Elementary (10 classroom addition), Ridgeview Elementary (10 classroom addition) and Haines City High School (new administrative suite and media center). The lease payments are payable by the District, monthly, at an interest rate of 4.565%.

#### **Series 2019B**

The District entered into a refunding arrangement on February 3, 2020, to advance refund the COPs, Series 2015B totaling \$41,968,119. Series 2015 B was originally for the construction of two elementary schools, classroom additions at Lewis Elementary and Jewett Elementary, the Homer K. Addair Career Academy (now known as Lake Alfred Polytech Academy), an auditorium at Lake Gibson High School, an administration building at Kathleen Elementary, an agriculture science center/gym at Auburndale High School, and cafeterias at Bartow High School and Haines City High School.

## DEBT SERVICE FUND OVERVIEW

### Series 2021A

The District entered into a refunding arrangement on December 16, 2021 to refund the Certificates of Participation 2017 A. 2017 A was an advanced refunding entered into on June 30, 2017, to advance refund the Certificates of Participation, Series 2010A (formerly Series 1999A.) The refunding was accomplished through the issuance of Certificates of Participation, Series 2021A, totaling \$20,702,182.75, to be repaid by the proceeds of rents paid by the District. The 1999A project consisted of the construction of Sandhill Elementary, Pinewood Elementary, Berkley Elementary and Ridgeview Elementary Schools, and an addition to Lakeland Senior High School.

**Total Debt Service on COPs for 2023-24 will be \$19,296,818.** This consists of principal payments of \$15,682,307 per the chart below and interest and fee payments totaling \$4,756,309 (net of federal interest subsidy of \$1,141,798).

*The following is a schedule (all series) of required principal payments for Certificates of Participation:*

Series COPs	2023-24	2024-30	Total
2009C	1,104,527	20,543,000	21,647,527
2010C	817,760	4,384,505	5,202,285
2016A	-	-	-
2017A	-	-	-
2019A	785,000	33,975,000	34,760,000
2019B:	1,945,000	27,960,000	29,905,000
2021A	11,030,000	-	11,030,000
	<b>\$ 15,682,307</b>	<b>\$ 86,862,505</b>	<b>102,544,812</b>

### Loans Pursuant to Section 1011.14, Florida Statutes

Section 1011.14, F.S., allows for the creation of obligations by way of anticipation of budgeted revenues accruing on a current basis without pledging the credit of the District or requiring future levy of taxes for certain purposes for a period of one year. The District entered into a loan of this type in 2019 for \$6 million. These funds were used to purchase radios to enhance safety and security in the schools. There are no plans to enter into any 1011.14 loan arrangements during fiscal year 2023-24.

**DEBT SERVICE FUND OVERVIEW**

**Sales Tax Revenue Bonds**

Polk County voters passed a Local Option Half Cent Sales Tax which commenced January 1, 2004 for a period not to exceed fifteen (15) years, which expired December 31, 2018. A renewal of the Local Option Half Cent Sales Tax was placed on the ballot in November 2018, and the voters overwhelmingly approved another 15 years of the tax, which will expire December 31, 2034. The proceeds collected, in accordance with F.S. 212.055, must be expended on servicing bond indebtedness and fixed capital expenditures in accordance with the 15 Year Capital Outlay Plan (see **CAPITAL PROJECTS** section).

**Series 2019**

Sales tax revenue bonds with a face value of \$143,285,000 were issued in June 2019 and will be repaid from the proceeds of the sales tax over a period of fifteen (15) years, beginning April 1, 2020 and ending April 1, 2034. The debt service payments are payable by the District, semiannually, October 1<sup>st</sup> and April 1<sup>st</sup>, an interest rate of 5.00 percent.

*The following is a schedule (all series) of required principal payments for Sales Tax Revenue Bonds:*

<b>Series</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-2026 to 2033-2034</b>	<b>Grand Total</b>
2019	9,450,000	9,925,000	144,905,000	<b>\$134,280,000</b>
				<b>\$134,280,000</b>

**Total regular debt service on Sales Tax Revenue Bonds for 2023-24 will be \$15,927,750.** This consists of principal payments of \$9,450,000 per the chart above, and interest/fees payments totaling \$6,477,750.

**DEBT SERVICE FUND OVERVIEW**

**State Board of Education (SBE) Bonds**

The State Board of Education on behalf of the District issues these bonds. The bonds mature serially and are secured by a pledge of the District’s portion of the state-assessed motor vehicle license tax and the State’s full faith and credit. The District has a total of \$2,786,390 bonds payable for Series 2014, 2017, and 2019. The Department of Education acts as a trustee and provides the District with the amounts for revenue, principal and interest to budget in the Debt Service Fund.

Principal will be repaid as follows:

2023-24	431,000
2024-25	434,000
2025-26 to 2029-30	<u>1,519,000</u>
	<u>\$1,953,000</u>

**Total debt service on SBE Bonds for 2023-24 will be \$ 545,810.** This consists of principal payments of \$431,000 and interest/fee payments of \$114,810.



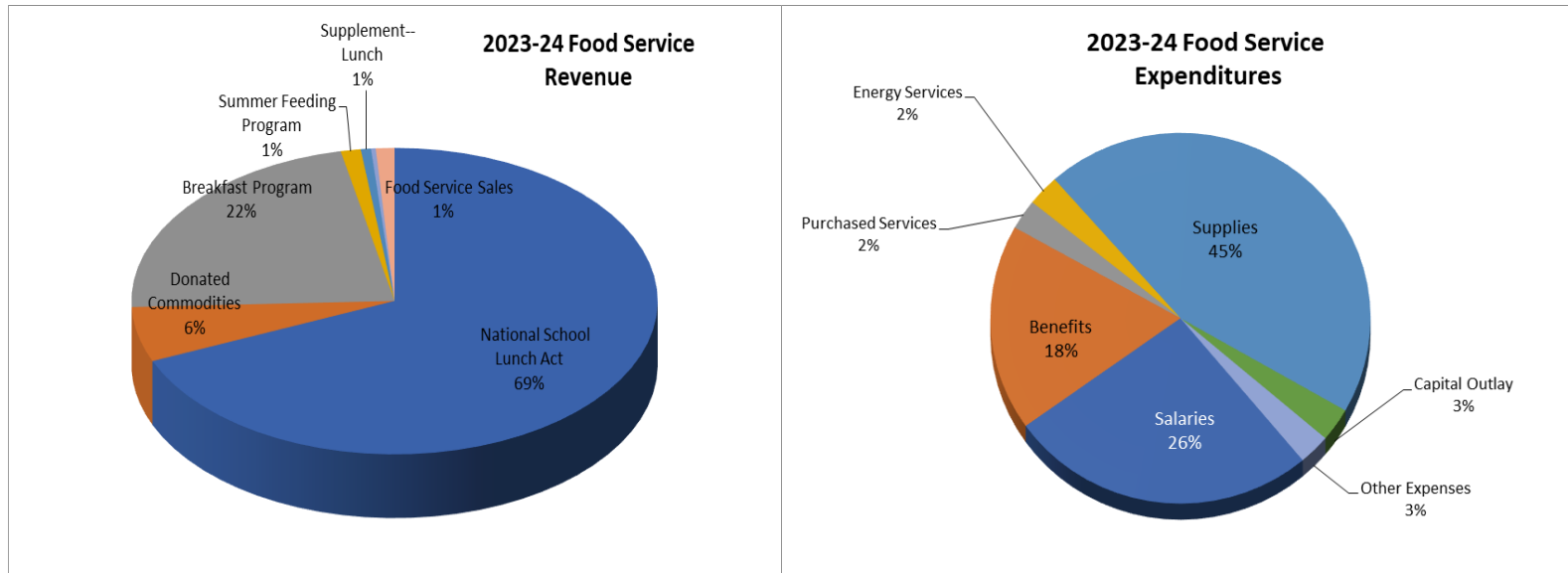
## DEBT SERVICE 5 YEAR HISTORY

REVENUE	Actual 2019-20	Actual 2020-21	Actual 2021-2022	Actual 2022-23	Budget 2023-24	Increase (Decrease)
<b>Federal</b>						
Federal Direct Interest Subsidy	\$ 1,071,310	\$ 1,078,350	\$ 1,076,715	\$ 538,452	\$ 1,141,797	\$ 603,346
<b>State</b>						
CO/DS Withheld for Bonds	603,589	561,152	568,871	562,958	545,810	(17,148)
Cost of Issuing Bonds	-	-	-	-	-	-
Bond Interest	842	38	48	-	-	-
<b>Local</b>						
Sale of Certificates of Participation	-	-	-	-	-	-
Interest	771,875	-	-	-	-	-
Gain (Loss) on Sale of Investments	-	-	-	-	-	-
Miscellaneous	-	621,829	618,891	606,956	-	(606,956)
<b>Other Financing Sources</b>						
Sale of Bonds	2,547	-	-	-	-	-
Proceeds of Refunding Bonds	87,860,666	-	15,850,000	-	-	-
Payments to Refunded Bond Escrow Agent	(87,462,449)	-	(15,776,000)	-	-	-
Proceeds of Loans	31,250	-	-	-	-	-
<b>Transfers</b>	25,899,639	40,493,284	36,441,756	35,406,509	35,224,568	(181,941)
<b>Adjustment to Fund Balance</b>						
<b>Beginning Fund Balance</b>	24,820,759	22,835,300	24,340,581	27,921,674	29,912,385	1,990,711
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>						
	\$ 53,600,027	\$ 65,589,953	\$ 63,120,861	\$ 65,036,548	\$ 66,824,560	\$ 1,788,012
<b>EXPENDITURES</b>						
	Actual 2019-20	Actual 2020-21	Actual 2021-2022	Actual 2022-23	Budget 2023-24	Increase (Decrease)
Redemption of Principal	\$ 16,994,000	\$ 27,336,000	\$ 22,183,000	\$ 23,043,000	\$ 23,641,000	\$ 598,000
Interest	13,210,479	13,887,059	12,917,660	12,058,753	11,327,769	(730,984)
Other Expenses	560,249	26,313	98,527	22,410	21,100	(1,311)
<b>Transfers</b>						
<b>Ending Fund Balance</b>	22,835,300	24,340,581	27,921,674	29,912,385	31,834,692	1,922,307
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>						
	\$ 53,600,027	\$ 65,589,953	\$ 63,120,861	\$ 65,036,548	\$ 66,824,560	\$ 1,788,012

Note: Actual information for fiscal year 2019-20 through fiscal year 2022-23 is from the District's Annual Financial Report. Information for fiscal year 2023-24 is based on the District Summary Budget.



**SPECIAL REVENUE - FOOD SERVICE OVERVIEW**



Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted or committed to expenditures for specific purposes. This particular fund is for food services, also known as the School Nutrition Program.

**Revenue is received from federal, state and local sources to provide for the operation and maintenance of school meal programs.**

The District's more than 1000 school nutrition employees serve 6 million breakfasts, 11 million lunches, and 200,000 after school snacks annually. Students choose from multiple entrée choices daily and have access to a variety of vegetables and fruits to complete their meal. Cafeterias are operated at 105 sites, serving an additional 20+ satellite programs. In addition to these services, the school nutrition department offers a summer feeding program, which provides nutritious meals to approximately 100 sites.

The Polk County School Nutrition Program has a nationally recognized reputation for providing quality meals with a high percentage of participation.



## **SPECIAL REVENUE - FOOD SERVICE OVERVIEW**

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### **NUTRITIONAL INTEGRITY**

The Polk County School Nutrition Department maintains a high level of nutritional integrity recognized by the confirmation of performance based funding. To support a healthy school environment, a district wide wellness policy sets standards and goals in the areas of nutrition integrity, physical activity and nutrition education. In addition, to ensure the safety of all meals and employees, a food and workplace safety plan following HACCP (Hazard Analysis Critical Control Point) principles is implemented in all schools.

### **CUSTOMER SERVICE**

In an effort to provide excellent customer service, we offer the following features:

- On-line payment options for students, parents and staff.
- On-line and mobile menus including nutritional analysis on <https://polk-fl.nutrislice.com/menu>.
- Diet modification and allergy management.

### **HUMAN RESOURCES MANAGEMENT**

The School Nutrition Department offers a streamlined application process for potential employees. Applicants complete pre-screening, orientation, fingerprinting, drug screening, and a pre-employment physical. Additionally, all prospective employees are interviewed and issued uniforms prior to appointment. All employees complete four classes. The classes include Foundations for School Nutrition Personnel, Nutrition for School Nutrition Personnel, Quantity Cooking and Use and Care of Equipment. Motivated employees are encouraged to attend the Leadership Academy to pursue a career as a School Nutrition Manager. This comprehensive approach, allows the Polk County School Nutrition Department to consistently attract and retain quality staff.

## SPECIAL REVENUE - FOOD SERVICE 5 YEAR HISTORY

REVENUE	Actual	Actual	Actual	Actual	Budget	Increase
	2019-20	2020-21	2021-22	2022-23	2023-24	(Decrease)
<b>Federal</b>						
National School Lunch Act	\$ 34,308,061	\$ 27,017,729	\$ 47,395,419	\$ 52,843,889	\$ 47,424,243	\$ (5,419,646)
Donated Commodities	4,351,888	2,005,144	4,927,286	3,996,244	4,000,000	3,756
Breakfast Program	11,760,252	8,811,596	13,769,748	14,292,140	15,091,449	799,309
Summer Feeding Program	1,749,055	9,412,445	1,114,465	595,514	850,000	254,486
<b>State</b>						
Supplement--Lunch	393,660	358,781	438,766	358,834	433,000	74,166
Grants--Breakfast Supplement	358,436	433,997	358,646	439,036	359,000	(80,036)
Reimbursement for HRS Certificates	-	-	-	-	-	-
<b>Local</b>						
Interest & Gains (Losses) on Investments	101,970	4,443	-	308,924	200,000	(108,924)
Food Service Sales	756,025	570,441	724,210	826,596	793,000	(33,596)
Loss Recoveries	-	-	(74,256)	-	-	-
<b>Transfers</b>	93,250	-	-	153,996	-	(153,996)
<b>Beginning Fund Balance</b>	9,694,966	9,982,895	8,100,183	19,977,724	26,140,549	6,162,824
<b>TOTAL REVENUE, TRANSFERS</b>						
<b>&amp; FUND BALANCE</b>	\$ 63,567,564	\$ 58,597,472	\$ 76,754,466	\$ 93,792,898	\$ 95,291,241	\$ 1,498,342
<b>EXPENDITURES</b>						
	Actual	Actual	Actual	Actual	Budget	Increase
	2019-20	2020-21	2021-22	2022-23	2023-24	(Decrease)
Food Service	\$ 53,584,669	\$ 50,497,289	\$ 56,776,742	\$ 67,652,350	\$ 69,266,286	\$ 1,613,936
Transfers						
Ending Fund Balance	9,982,895	8,100,183	19,977,724	26,140,549	26,024,955	(115,594)
<b>TOTAL EXPENDITURES, TRANSFERS</b>						
<b>&amp; FUND BALANCE</b>	\$ 63,567,564	\$ 58,597,472	\$ 76,754,466	\$ 93,792,898	\$ 95,291,241	\$ 1,498,342

Note: Actual information for fiscal year 2019-20 through fiscal year 2022-23 is from the District's Annual Financial Report. Information for fiscal year 2023-24 is based on the District Summary Budget.



## SPECIAL REVENUE - OTHER FUND OVERVIEW

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Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted or committed to expenditures for specific purposes. Revenue for this fund is primarily from federal sources and provides for specific educational and educational support programs administered by the District. About 7% of the funds are received directly from the federal government, but most are received through the state as an administering agency. Three sources comprise 84% of the \$144 million Special Revenue- Other Fund: Title I (\$66 million), the Individuals with Disabilities Education Act (\$43.1 million), and Title II (\$11.3 million).

### Title I

- The Title I School wide Project provides resources to schools based on the number of students receiving free or reduced-price meals or Direct Certification information for CEP (Community Eligibility Provision) schools, and expenditures are based on the School Improvement/Title I Plan. The goal of Title I is to improve achievement of all students in the school through effective instruction, professional development, and family involvement.
- Title I School wide Project also provides after-school tutoring services and supplemental materials for children classified as “neglected” or “homeless.”
- The Title I Federal Migrant Project provides support services for migratory children to help decrease the effect of school interruptions due to frequent moves. The goal of the Migrant Project is to improve students’ grades, rate of attendance, and graduation rate.
- The Title I Project for Delinquent Students provides additional support personnel, equipment, and supplies for students in juvenile confinement facilities. The goal of the Delinquent Project is to improve student achievement and assist students in the transition from the confinement facility into a regular school setting or employment.

### Individuals with Disabilities Education Improvement Act

The purpose of IDEA is to provide a Free and Appropriate Public Education (FAPE) to all students with disabilities until the end of the school year in which the student turns 22. These services, resources and personnel will enable students with disabilities full educational opportunity by providing a variety of activities designed to increase the level, intensity, and quality of services.

The following are some of the ways these funds are utilized:

Parent involvement/training  
Behavior specialists

Related services  
Special textbooks, software, and equipment and Supplemental reading/math instruction

### Title II

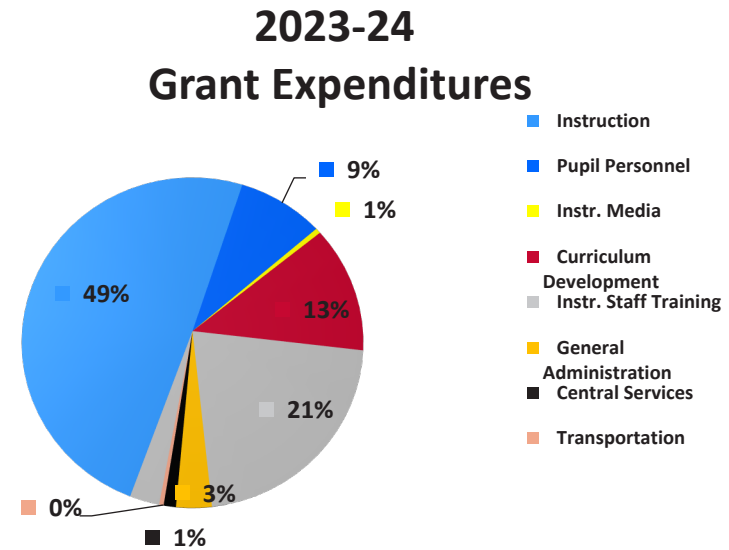
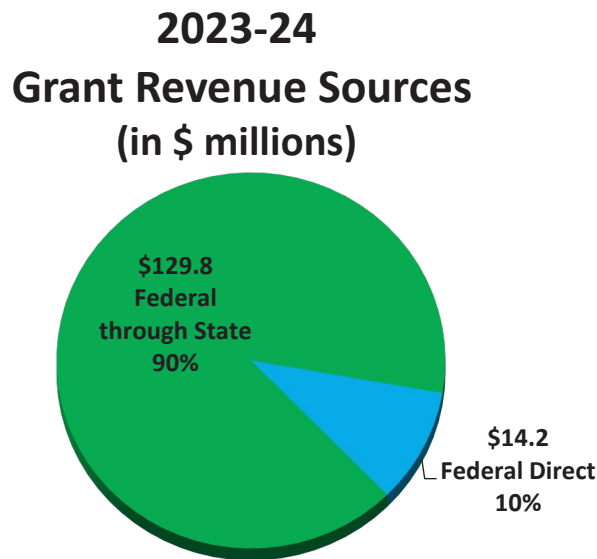
This Federal Grant, also known as the Eisenhower Grant makes up around 7% of the budget and is intended to be used to prepare, train and recruit high-quality teachers and principals.

**SPECIAL REVENUE - OTHER FUND OVERVIEW**

**Other Programs and Projects**

The remaining 16% of the Special Revenue Fund / Other budget encompasses a variety of grant programs and projects; these include Head Start, Vocational Education Acts (Carl Perkins), Pell Career, Drug Free Schools, Adult General Education, Middle School Choice, Homeless Education, and numerous other competitive grants encompassing a wide variety of educational programs beneficial to the learning of students in Polk County.

The charts below show where the revenues come from for the grant programs and projects and how the funds are planned to be spent for 2023-24:



## SPECIAL REVENUE - OTHER 5 YEAR REVENUE HISTORY

REVENUE	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget 2023-24	Increase (Decrease)
<b>Federal</b>						
Direct	\$ 13,775,590	\$ 11,535,684	\$ 10,793,346	\$ 11,621,336	\$ 14,235,641	\$ 2,614,305
Vocational Education	1,225,833	1,462,346	1,593,216	1,453,780	2,104,259	650,479.22
Workforce Investment Act	(2,610)	-	-	-	-	-
Eisenhower Math & Science	-	-	-	-	-	-
Teacher and Principal Training	3,987,652	3,187,253	3,662,289	4,044,938	11,327,537	7,282,598.85
Education for Indiv. with Disabilities	25,015,899	24,870,953	23,627,766	18,954,316	43,132,758	24,178,441.19
ECIA--Title I	47,252,571	43,798,837	41,622,003	48,121,648	66,037,157	17,915,508.33
Adult Basic	1,355,228	1,607,932	2,577,742	2,019,288	2,519,517	500,229.40
ECIA--Title V; 21ST CENTURY-Title IV	6,202	-	-	-	-	-
Other	8,898,334	7,687,538	31,160,461	1,460,283	4,694,442	3,234,159.53
<b>State</b>						
Other State	89,123	-	-	-	-	-
<b>Local</b>						
Interest	-	-	-	-	-	-
Other Misc	(746,799)	79,924	30,915	34,514	-	(34,513.62)
<b>Transfers</b>						
<b>Beginning Fund Balance</b>	144,782	72,287	19,618	54,973	233,896	178,923.00
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 101,001,804</b>	<b>\$ 94,302,755</b>	<b>\$ 115,087,356</b>	<b>\$ 87,765,076</b>	<b>\$ 144,285,206</b>	<b>\$ 56,520,130</b>

Note: Actual information for fiscal year 2019-20 through fiscal year 2022-23 is from the District's Annual Financial Report. Information for fiscal year 2023-24 is based on the District Summary Budget.

## SPECIAL REVENUE - OTHER 5 YEAR EXPENDITURE HISTORY

EXPENDITURES	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget 2023-24	Increase (Decrease)
<b>Instruction</b>	\$ 47,132,613	\$ 47,410,997	\$ 45,115,344	\$ 44,822,897	\$ 71,296,585	\$ 26,473,688
<b>Support Services:</b>						
Pupil Personnel	7,478,300	8,219,290	6,250,904	5,680,665	12,490,904	6,810,239
Instr. Media	1,019,823	995,541	834,401	756,482	772,359	15,876
Curriculum Development	9,428,457	9,682,772	9,076,230	9,992,707	18,152,693	8,159,986
Instr. Staff Training	21,722,673	18,156,767	17,987,252	19,250,362	30,889,886	11,639,524
Instr. Related Technology	3,398,146	2,219,709	29,690,312	297	573,276	572,979
School Board	1,635	-	-	-	-	-
General Administration	2,558,798	2,859,522	2,642,369	2,442,007	4,526,455	2,084,449
School Administration	33,583	12,629	1,215	313,010	130,446	(182,564)
Facilities	145	-	-	-	-	-
Fiscal Services	105,008	71,932	65,875	114,279	441,332	327,053
Food Services	317,608	672,576	78,765	65,096	48,858	(16,238)
Central Services	1,548,108	1,047,982	1,018,611	1,206,418	1,558,257	351,839
Transportation	459,901	79,432	216,840	440,944	567,604	126,660
Operation of Plant	2,116,470	214,341	58,806	35,358	15,142	(20,215)
Maintenance of Plant	670,659	598,030	36,873	28,750	29,886	1,136
Adm. Technology Services	60,541	78,821	-	650	59	(590)
Community Services	2,877,048	1,962,795	1,958,588	2,381,259	2,557,568	176,309
<b>Transfers</b>						
<b>Ending Fund Balance</b>	72,287	19,618	54,973	233,896	233,896	0
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>	<u>\$ 101,001,804</u>	<u>\$ 94,302,755</u>	<u>\$ 115,087,356</u>	<u>\$ 87,765,075</u>	<u>\$ 144,285,206</u>	<u>\$ 56,520,131</u>

*Note: Actual information for fiscal year 2019-20 through fiscal year 2022-23 is from the District's Annual Financial Report. Information for fiscal year 2023-24 is based on the District Summary Budget.*



## SPECIAL REVENUE - ESSER FUND OVERVIEW

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Polk County Public Schools received funding awarded by the US Department of Education through the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA). Funds awarded under the CRRSAA include the following:

- Elementary and Secondary School Emergency Relief (ESSER)
  - ESSER II - \$122,495,839.00
    - The 2021-2022 Florida General Appropriations Act further earmarked the use of ESSER II funding into the following categories
      - Non-Enrollment Assistance - \$4,899,834.00
      - Academic Acceleration - \$24,499,168.00
      - Technology Assistance - \$6,124,792.00
      - Lump Sum - \$86,972,045.00
    - Civic Literacy Excellence Initiative - \$376,428.00
    - Get There Faster Career Dual Enrollment Pathways Expansion - \$1,563,239
    - Reading Tutoring for K-3 Students - \$2,178,128.00
- Governor's Emergency Education Relief (GEER)
  - Cybersecurity and IT Pathways Expansion – \$580,622

Polk County Public Schools received funding awarded by the US Department of Education through the American Rescue Plan (ARP). Funds awarded under the ARP include the following:

- Elementary and Secondary School Emergency Relief (ESSER)
  - ESSER III - \$275,391,809.00
    - Formula Grants to LEAs - \$220,313,447.00
    - Formula Grant to LEAs – Learning Loss - \$55,078,362.00
  - ESSER High Impact Reading Interventions & Targeted Supports - \$1,347,402.00
  - ESSER Instructional Materials - \$1,251,894.00
  - ESSER Intensive After School and Weekend Activities - \$1,948,445.00
  - ESSER Summer Learning Camps - \$2,250,242.00
  - ESSER Supplemental Programming - \$6,049,646.00
  - ESSER Targeted Mathematics and STEM Experiential Activities - \$1,149,804.00
- Homeless Children and Youth Project (ARP-HCY) - \$1,884,874

**SPECIAL REVENUE - ESSER 5 YEAR HISTORY**

REVENUE	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget 2023-24	Increase (Decrease)
<b>Federal</b>						
Educational Stabilization Funds K-12	\$ -	\$ 31,805,916	\$ 117,583,308	\$ 115,044,736	\$ 189,765,114	\$ 74,720,378
Educational Stabilization Funds Workforce	-	1,021,036	1,789,905	4,815,476	6,276,523	1,461,047.27
Miscellaneous Federal Through State	-	9,959	-	-	-	-
<b>Transfers</b>						
<b>Beginning Fund Balance</b>	-	-	-	-	-	-
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 32,836,911</b>	<b>\$ 119,373,212</b>	<b>\$ 119,860,212</b>	<b>\$ 196,041,637</b>	<b>\$ 76,181,425</b>
<b>EXPENDITURES</b>						
<b>Instruction</b>	\$ -	\$ 18,348,300	\$ 63,829,556	\$ 72,199,774	\$ 83,057,132	\$ 10,857,358
<b>Support Services:</b>						
Pupil Personnel	-	1,249,419	6,047,809	2,771,611	9,129,397	6,357,786
Instr. Media	-	179,600	494,069	666,413	2,620,609	1,954,196
Curriculum Development	-	250,885	346,887	1,127,375	2,349,243	1,221,868
Instr. Staff Training	-	115,682	1,231,061	2,711,882	7,652,494	4,940,613
Instr. Related Technology	-	8,059,995	18,165,883	3,573,720	30,365,145	26,791,425
School Board	-	21,420	37,402	-	-	-
General Administration	-	725,287	10,261,004	5,443,372	6,461,925	1,018,553
School Administration	-	968,813	190,588	10,329	-	(10,329)
Facilities	-	27,516	235	2,415,266	20,471,222	18,055,956
Fiscal Services	-	43,534	691	51,471	88,687	37,215
Food Services	-	812	-	296,416	263,861	(32,555)
Central Services	-	231,077	10,604,380	6,308,814	7,278,999	970,185
Transportation	-	470,003	2,246,065	4,819,778	12,687,838	7,868,060
Operation of Plant	-	1,170,681	4,855,661	10,708,380	11,342,131	633,751
Maintenance of Plant	-	245,159	131,573	6,581,216	382,419	(6,198,797)
Adm. Technology Services	-	80,283	-	13,500	10,000	(3,500)
Community Services	-	648,445	930,349	160,895	1,880,536	1,719,641
<b>Transfers</b>						
<b>Ending Fund Balance</b>	-	-	-	-	-	-
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 32,836,911</b>	<b>\$ 119,373,212</b>	<b>\$ 119,860,212</b>	<b>\$ 196,041,637</b>	<b>\$ 76,181,425</b>

Note: Actual information for fiscal year 2019-20 through fiscal year 2022-23 is from the District's Annual Financial Report. Information for fiscal year 2023-24 is based on the District Summary Budget.





## SPECIAL REVENUE - MISC FUND OVERVIEW

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Special Revenue Misc. funds are miscellaneous Federal Through State and Local Revenues from the federal government distributed through the state or an intermediate agency to the school district. They are used for specific purposes that do not fall in the Other Category.

### **Misc. Programs and Projects**

Other funds that fall in this category are: Teacher of the Year, Academic Tournaments, Education for the Homeless, Instructional Leadership, Equipment Assistance, other IDEA awards, School Security and Safety.

These funds were split out from the other Special Revenue funds per recommendation from the External Auditor.

### SPECIAL REVENUE-MISC FUND 5 YEAR HISTORY

REVENUE	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget 2023-24	Increase (Decrease)
<b>Federal</b>						
Misc Federal Direct						
Misc Federal Through State	\$ 1,544,241	\$ 3,683,034	\$ 1,073,310	\$ 3,971,731	\$ 1,879,965	\$ (2,091,767)
Transfers In from General Fund						
<b>Beginning Retained Earnings</b>						
<b>TOTAL REVENUE &amp; RETAINED EARNINGS</b>	<b>\$ 1,544,241</b>	<b>\$ 3,683,034</b>	<b>\$ 1,073,310</b>	<b>\$ 3,971,731</b>	<b>\$ 1,879,965</b>	<b>\$ (2,091,767)</b>

EXPENDITURES	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget 2023-24	Increase (Decrease)
<b>Instruction</b>	\$ 115,156	\$ 217,624	\$ 21,395	\$ 1,059,244	\$ 910,695	\$ (148,549)
<b>Support Services:</b>						
Pupil Personnel	73,293	-	1,688	1,749	1,668	(80.66)
Instr. Media	-	-	-	-	-	-
Curriculum Development	65,944	-	84,463	97,803	57,824	(39,978.86)
Instr. Staff Training	263,150	318,107	24,529	421,807	140,083	(281,724.09)
Instr. Related Technology	-	-	-	-	-	-
General Administration	-	-	-	-	-	-
School Administration	-	-	-	-	-	-
Facilities Acquisition and Construction	-	1,328,002	485,137	1,548,306	16,652	(1,531,654.14)
Food Services	-	-	-	-	-	-
Central Services	39	-	-	3,311	3,000	(311.36)
Pupil Transportation	3,711	-	-	545,888	-	(545,887.65)
Operation of Plant	931,209	1,819,301	349,095	293,624	750,043	456,419.25
Maintenance of Plant	91,738	-	107,004	-	-	-
Administrative Technology Services	-	-	-	-	-	-
Ending Retained Earnings	-	-	-	-	-	-
<b>TOTAL EXPENDITURES, TRANSFERS &amp; RETAINED EARNINGS</b>	<b>\$ 1,544,241</b>	<b>\$ 3,683,034</b>	<b>\$ 1,073,310</b>	<b>\$ 3,971,731</b>	<b>\$ 1,879,965</b>	<b>\$ (2,091,767)</b>

Note: Actual information for fiscal year 2019-20 through fiscal year 2022-23 is from the District's Annual Financial Report. Information for fiscal year 2023-24 is based on the District Summary Budget.



## **INTERNAL SERVICE FUND OVERVIEW**

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The Internal Service Funds account for the revenues and expenditures associated with the District's self-insurance funds. Revenues are derived from the General Fund and Special Revenue Fund budgets, along with employee or retiree contributions. The District has six Internal Service Funds as follows:

### **EMPLOYEE HEALTH INSURANCE**

The District offers to its employees a comprehensive PPO co-pay health insurance plan with annual deductible of \$900 for single and \$1,800 for family coverage for plan year 2023. Blue Cross Blue Shield of Alabama and Florida Blue partnered in 2019 to provide third party administrative services. A professional actuary is used to determine cost trends and the required reserves.

Health costs in the past few years have been increasing at a higher rate beginning in 2016 through 2018, primarily due to the number of high cost claims, derived from health care needs of our population with some effect by plan design. In 2016, the health care contribution was \$ 594 and was not increased until plan year 2019 to \$654. In March, 2019, a 5-year plan was developed to address necessary plan funding for approval of our self-insurance program by the state of Florida. This commitment laid out Board funding starting in FY 2020 at \$674, \$714 in FY 2021, \$774 in FY 2022, \$819 in FY 2023, and \$919 in FY 2024.

The District opened its first health clinic in FY2012 in Haines City. A second clinic located in South Lakeland was opened in FY2016. The District Access to affordable health care, and at a lower cost than in the Polk healthcare community has helped the District lower its health cost, by helping employees better manage their health conditions. A District contribution through a Board-paid premium was established in July 2013 at \$20 per employee. This contribution was increased to \$40 in FY19.

Fund balance as of June 30, 2022 was \$9.6 million, an increase from \$6.7 million on July 1, 2021. The total board contribution for FY 2021-22 was \$6 million and another \$6.75 million increase in revenue will be needed during 2022-23 to increase the stability of the fund even further.

### **WORKERS' COMPENSATION**

The Workers' Compensation Insurance plan is self-insured with administrative third party services provided by Johns Eastern, Inc, a change from OptaComp in 2011. The statute mandated coverage provides for employees who are hurt on the job and require medical attention and provides for payment of part of their salary if they miss an extended amount of time from work. Additional benefits may apply to injured employees depending upon circumstances and nature of the accident. Benefits are payable based on Florida Statutory guidelines, including managed care as a major component.

Our employee clinics were set up for the initial treatment for injuries, resulting in an increased savings to our workers' compensation program. Helping control medical costs is critical to keeping workers' compensation costs low.

### **GENERAL LIABILITY**

Coverage is provided for bodily injury and property damage caused by negligence on the part of the District or the District's employees. The limits are \$200,000 Per Claimant and \$300,000 Per Occurrence as specified in Florida Statute 768.28.

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**INTERNAL SERVICE FUND OVERVIEW**

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**AUTO LIABILITY**

This coverage is for bodily injury and property damage caused by negligence on the part of the District or the District's employees as related to District-owned vehicles. It also provides for specified comprehensive and collision coverage on the same vehicles. Buses are limited for liability by Florida Statute to \$5,000 multiplied by the rated seating capacity of the vehicle.

**ERRORS AND OMISSIONS**

This coverage may also be considered professional liability coverage and is used for negligence on the part of the District for mistakes in judgment that result in damages such as lack of learning gains, or injury by means of the professional work of the employee, etc.

**BOILER AND MACHINERY**

This coverage is for bodily injury and property damage resulting directly from an accident involving a pressure vessel (boiler, elevator, or A/C compressor) that damaged itself. The major emphasis in this coverage is the inspection of the boilers on an annual basis required by fire code.

## INTERNAL SERVICE FUND 5 YEAR HISTORY

REVENUE	Actual	Actual	Actual	Actual	Budget	Increase
	2019-20	2020-21	2021-22	2022-23	2023-24	(Decrease)
<b>Local</b>						
Services Provided Other Funds	\$ 119,130,993	\$ 124,700,362	\$ 127,899,731	\$ 130,664,686	\$ 151,459,800	\$ 20,795,114
Interest & Investment Earnings	897,740	89,919	(397,790)	1,041,821	-	(1,041,821)
Miscellaneous Revenue	2,482,425	2,517,830	1,168,197	1,225,443	800,000	(425,443)
Transfers In from Internal Fund	607,275	582,256	716,045	6,378,545	4,450,000	(1,928,545)
<b>Beginning Retained Earnings</b>	<b>13,087,692</b>	<b>15,163,372</b>	<b>16,577,882</b>	<b>15,535,805</b>	<b>16,316,702</b>	<b>780,898</b>
<b>TOTAL REVENUE</b>						
<b>&amp; RETAINED EARNINGS</b>	<b>\$ 136,206,126</b>	<b>\$ 143,053,740</b>	<b>\$ 145,964,065</b>	<b>\$ 154,846,301</b>	<b>\$ 173,026,502</b>	<b>\$ 18,180,202</b>
<b>EXPENDITURES</b>						
	Actual	Actual	Actual	Actual	Budget	Increase
	2019-20	2020-21	2021-22	2022-23	2023-24	(Decrease)
Salaries	\$ -	\$ 318,227	\$ 287,262	\$ 401,048	\$ 408,000	\$ 6,952
Employee Benefits	-	135,369	117,529	154,538	190,155	35,617
Purchased Services	7,650,375	7,528,075	7,122,812	8,311,957	12,929,799	4,617,842
Energy Services	16,013	17,642	17,943	21,378	18,000	(3,378)
Supplies	174,678	148,064	149,144	143,408	150,200	6,792
Capital Outlay	-	-	-	58,117	-	(58,117)
Other/Claims Expense	111,602,646	117,746,224	122,017,524	123,060,608	134,376,347	11,315,739
Transfers Out to Internal Fund	1,599,041	582,256	716,045	6,378,545	4,450,000	(1,928,545)
Ending Retained Earnings	15,163,372	16,577,882	15,535,805	16,316,702	20,504,001	4,187,299
<b>TOTAL EXPENDITURES, TRANSFERS</b>						
<b>&amp; RETAINED EARNINGS</b>	<b>\$ 136,206,126</b>	<b>\$ 143,053,740</b>	<b>\$ 145,964,065</b>	<b>\$ 154,846,301</b>	<b>\$ 173,026,502</b>	<b>\$ 18,180,202</b>

Note: Actual information for fiscal year 2019-20 through fiscal year 2022-23 is from the District's Annual Financial Report. Information for fiscal year 2023-24 is based on the District Summary Budget.

## AGENCY FUND OVERVIEW

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The Agency Funds account for assets held by Internal Accounts - administration and control of internal funds which are commonly described as monies collected at various schools in connection with school and student organization activities.

General Policy 1.001 of the Internal Accounts Manual "*General Use and Administration of Student Activity Funds*" adopted by the Polk County School District sets forth the basic rules for Internal Accounts:

1. The principal shall be responsible for the student activity funds of his/her school, and these funds shall be used to finance a program augmenting, not supplanting, the educational activities provided by the District School Board. The management of student activity funds shall be in accordance with sound business practices and accounting procedures in the same manner as school budgeted funds.
2. All fund-raising projects and activities by the school, any group within, connected with, or in the name of the school, are to contribute to the educational experience of pupils and shall not be in conflict with the overall instructional program administered by the Superintendent and her appointed staff.
3. Funds derived from the student body as a whole shall be expended only for the benefit of the student body as a whole, or a major part thereof.
4. Student activity funds shall insofar as possible be expended in such a way as to benefit those pupils currently in school who have contributed to the accumulation of such funds.
5. Student body representation is an important factor in the democratic management of funds raised by the student body and expended for its benefit. No organizational funds shall be expended without written consent of the officers of the student organization.
  - School principals and sponsors of student organizations will not divert earnings from student activities for purposes that would benefit only a select group.
  - Principals will be responsible for and have authority to determine the proper division of profits from joint participation in fund-raising activities.
6. Principals will have authority to restrict the accumulation of funds in any one account to the amount needed to carry out the activity for which the account was created.
7. All collections received by any club or in-school organization must be deposited in the school internal account.
8. All funds handled by school board employees during normal working hours shall be included in and become part of the internal funds of the school.
9. All organizations, connected with or operating in the name of the school, which obtain moneys from the public shall be accountable to the School Board. An annual financial report for each school year, reflecting beginning fund balances, receipts, expenditures, and ending fund balances, shall be filed with Internal Audit by all such organizations by August 1 of each year.
10. The Department of Education publication, *A Manual - Financial and Program Cost Accounting and Reporting for Florida Schools*, Chapter 7, School Internal Funds, establishes policy and rules for all Internal Accounts Activity, effective July 1, 1989. *This publication shall be considered a part of the Internal Accounts Manual. Any policy or accounting procedure added or amended in this publication will be considered as policy changes. Updating of the Internal Accounts Manual related policy will follow.*
11. All accounts must be solvent at the end of each school year. Each sponsor shall see that all funds are collected by the end of the school year for events held during the school year and for activities scheduled during the summer. In no case shall an account have a deficit unencumbered balance at the end of the school year.

The Internal Accounts manual has additional detailed sections dictating Board policy for accumulation and usage of student activity funds.

## AGENCY FUND 5 YEAR HISTORY

REVENUE	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget 2023-24	Increase (Decrease)
Local						
Interest Including Profit on Investment	\$ 260,842	\$ 18,401	\$ 37,343	\$ 278,736	\$ 148,831	\$ (129,905)
Internal Accounts Receipts	10,424,307	6,620,395	11,244,031	13,628,798	10,479,383	(3,149,415)
Financial Aid Receipts	-	-	-	-	-	-
<b>Transfers</b>						-
<b>Adjustment to Fund Balance</b>						-
<b>Beginning Fund Balance</b>	10,366,735	11,050,922	11,109,471	12,210,770	13,367,421	1,101,299
<b>TOTAL REVENUE</b>						
<b>&amp; FUND BALANCE</b>	\$ 21,051,884	\$ 17,689,718	\$ 22,390,845	\$ 26,118,303	\$ 23,995,634	\$ (2,122,669)
EXPENDITURES	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget 2023-24	Increase (Decrease)
Community Services						
<b>Transfers</b>						
Internal Funds Disbursement	\$ 10,000,961	\$ 6,580,247	\$ 10,180,075	\$ 12,750,882	\$ 13,133,409	\$ 382,526
<b>Adjustment to Fund Balance</b>						
<b>Ending Fund Balance</b>	11,050,922	11,109,471	12,210,770	13,367,421	10,862,226	(2,505,195)
<b>TOTAL EXPENDITURES</b>						
<b>&amp; FUND BALANCE</b>	\$ 21,051,884	\$ 17,689,718	\$ 22,390,845	\$ 26,118,303	\$ 23,995,634	\$ (2,122,669)

*Note: Actual information for fiscal year 2019-20 through fiscal year 2022-23 is from the District's Annual Financial Report. Information for fiscal year 2023-24 is based on the District Summary Budget.*





**POLK COUNTY**  
**PUBLIC SCHOOLS**

STUDENTS FIRST

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## SCHOOL BUDGET ALLOCATIONS OVERVIEW

### INSTRUCTIONAL UNITS

The 2023-24 Projected Total Membership (PTM) for each school has been estimated using a variety of methods, including the use of historical data and student population estimates. School staff allocations utilize PTM in conjunction with staffing plan formulae. The average salary for each unit of allocation, such as principals, assistant principals, teachers, guidance and secretaries, is calculated and applied to these units for the 2023-24 salary appropriations. Benefits are calculated by applying Retirement, District-paid Insurance, Social Security, and Workers' Compensation percentages to the average salaries.

### COMPARABILITY

Comparability for Title I schools is reported annually. The Polk County School District equivalently staffs all administrators, teachers, and other school staff by formula based on PTM, regardless of Title I standing. All budgets for schools are allocated by formula based on PTM, regardless of Title I standing. Employees at schools are paid on a consistent district-wide salary schedule for their employee group, regardless of Title I standing.

### BUDGET ALLOCATIONS

#### Operating Funds

Each school's Projected Total Membership (PTM) is multiplied by their (FTE) Average Weighting factor from the prior year. That weighted PTM is then multiplied by a per pupil allocation\*, as follows:

- \$66.00 – Grades K-8
- \$68.00 – Grades 9-12
- \$68.00 – All Magnet Schools K-8
- \$120.00 – Career Development Centers



#### Facilities/Operational Funds

This allocation is based upon a calculation of 4 cents per square foot of interior space of each site, including portable buildings. Countywide, it is approximately ten percent (10%) of the sites' operations allocation total. These funds are to be used specifically to pay for facilities-based expenses such as custodial supplies, equipment repairs, equipment contracts, and maintenance costs. This additional allocation has been added to each school's Operating Funds in function 7900. Additionally, Polk County School Board pays a \$639,475 yearly lease for the air base for Kathleen High School and Winter Haven High School's Aerospace Academy program.

## SCHOOL BUDGET ALLOCATIONS OVERVIEW

### Technology Funds

The Technology Fund as a state categorical was last funded in 2005-2006. These funds were to provide for computer hardware, software, peripherals, and supplies, and allocation to schools has continued from local sources. An allocation of \$7 per PTM is included in the school per pupil allocation\* rates.

### Periodical Subscription Funds

Schools are allocated a per subscription rate times the number of subscriptions expected by school type as itemized below. Allocations may be reviewed and adjusted by the Library Media Services Department for special circumstances.

Adult or special needs sites – 4 subscriptions  
 Elementary schools – 13 subscriptions  
 Elementary/Middle sites – 14 subscriptions  
 Middle/Senior sites – 17 subscriptions

Special Academies – 4 subscriptions  
 Middle Schools – 14 subscriptions  
 Senior high schools – 19 subscriptions  
 Arts or International Baccalaureate sites – 20 subscriptions

### Teacher Supply Assistance

The Legislature, in the General Appropriations Act, determines funding for the Florida **Teachers Classroom Supply** Assistance Program. The funds appropriated are for **classroom teachers** to purchase, on behalf of the school district or charter school, **classroom** materials and supplies for the public school students assigned to them. From the funds appropriated for the Florida **Teachers Classroom Supply** Assistance Program, the Commissioner of Education shall calculate an amount for each school district based upon each school district's proportionate share of the state's total unweighted FTE student enrollment.

### Instructional Materials Categorical

For the current school year, the Superintendent has directed that all Instructional Materials funds will be managed at the District level in order to ensure that purchases are in compliance with the District's Aligned Instructional Program and to centralize the purchasing of textbook adoptions.

### Discretionary Lottery Funds

The availability of Discretionary Lottery Funds for the current school year will be determined by the State following the distribution of School Recognition moneys. Each school's School Advisory Committee (SAC) is required to approve and document a plan for the spending of this allocation. The SAC may approve the funds to be used for any purpose as long as it does not violate statutes or DOE rules.

### Advanced Placement Allocations

These funds are for supplies, testing materials, and statutorily mandated teacher bonuses for Advanced Placement classes offered at Senior High Schools. Bonuses are based on student performance on Advanced Placement examinations.

### International Baccalaureate Allocations

These funds are for supplies, testing materials, and statutorily mandated teacher bonuses for International Baccalaureate classes offered at Senior High Schools. Bonuses are based on student performance on International Baccalaureate examinations.

## SCHOOL BUDGET ALLOCATIONS OVERVIEW

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### **Band Travel and Instrument Repair**

At the beginning of each year's budget cycle, the Director of Fine Arts compiles a list of repairs needed to band equipment across the district and estimates marching band transportation costs. These amounts are budgeted at the school level for these purposes.

### **Dual Enrollment Tuition**

New legislation passed in 2013-14 requires schools to cover dual enrollment tuition fees for students taking courses for college credit on participating College campuses.

### **Extended Learning Program (Supplemental Academic Instruction Categorical)**

These funds are used for after school tutoring, weekend tutoring, and Summer School.

### **Teacher Substitutes**

Funds are allocated to provide substitutes when teachers are absent and to fill short-term vacancies. The allocation is based on the number of teaching units allocated in the staffing plan, multiplied by 9 days per unit, multiplied by \$137.55 per day.

### **LPN Substitutes**

Funds are allocated to schools to provide for statutorily required substitute nurses when a student's IEP (individual education plan) requires a nurse be present in the school with the student at all times.

### **CAPE (Career and Professional Education Act)**

These funds are used for expenses related to Career Academy programs on the school campuses. Bonuses are based on students earning certifications in the various academies.

### **JROTC Travel and Substitutes**

JROTC funds are allocated at the school level to provide for year-round activities, transportation, instructors, and summer student training camp exercises.

### **Graduation Expenses**

These funds are allocated to high schools to provide for graduation supplies, rentals, and expenses.

### **Telephone and Utility Funds**

Telephone and utility funds are budgeted for each school based on prior year expenditures. Telephone funds are typically adjusted for expected increases in service rates, and utility funds are adjusted for any significant changes in square footage or increases in utility rates.

### **Carry-over Policy**

Schools are expected to expend their operational budgets on current year classroom operations. Any amount left unspent will be returned to the General Fund and reallocated during the following year.

**SCHOOL BUDGET ALLOCATIONS OVERVIEW**

**Other Schools**

Other schools provide specialized services for ESE, teen parents, online programs, and alternative education. These schools are staffed according to the District's staffing plan and receive operating allocations the same as traditional schools. Career Centers receive FEFP funding for secondary students only. Funding for the remainder of Career Center and Adult school programs is from Workforce Development funds and adult course fees. The ESE Countywide School was closed at the end of 2014-15. This site is now used for the REAL Academy.

**Charter Schools**

The District has 35 charter schools made up of 9 conversion charters, 1 school within a school charter, 1 school of hope, and 24 start-up charters. Their budgets are calculated based on a formula prescribed by the Department of Education. Please refer to the **Charter School** section of this document for detailed information.

**Department of Juvenile Justice (DJJ) Centers and Contracted Sites**

Students participating in a detention, commitment or rehabilitation program which is sponsored by a community-based agency, or is operated or contracted by the Department of Juvenile Justice shall receive educational programs according to the rules of the State Board of Education.

<b>Name</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Actual</b>	<b>2023-2024 Budget</b>
*Highlands Youth Academy	102,233				
PACE Center	429,697	400,442	466,404	745,144	525,769

Charter Schools' and DJJ Centers' budgets are adjusted after each FTE survey period.

\*formerly Avon Park Youth Academy, Shut down as Highlands Youth Academy in October 2019

School Board of Polk County  
Personnel Allocations by School  
2023 - 2024 Fiscal Year

School Name	Project Number of Students	Teachers	Paraprofessionals	Guidance Counselors	Media Specialists	Principals	Asst. Principals	Dean/ISS/Discretionary/ Test Coor	Principal Secretary	Other Secretaries	Social Workers/Nurses	Psy/Mental Health Counselors	Custodians Hours	Totals
Alta Vista Elementary	738	49.4	14	2	1	1	1	1	1	2	0	0	32	104.4
Alturas Elementary	332	23.8	5	1	0.5	1	1	0	1	1	0	0	16	50.3
Auburndale Central Elementary	371	26.2	6	1	0	1	1	0	1	1	0	0	18	55.2
Bartow Elementary Academy	516	37	4	2	1	1	1	0	1	1	0	0	26	74
Bella Citta Elementary	983	68.4	9	2	1	1	2	2	1	3	0	0	46	135.4
Bethune Academy	372	27	4	1	1	1	1	0	1	1	0	0	24	61
Blake Academy	618	44.56	3	2	1	1	1	0	1	2	0	0	34	89.56
Boswell Elementary	610	40.6	9	2	1	1	1	0	1	1	0	0	26	82.6
Brigham Academy Elementary	538	39.54	4	2	1	1	1	0	1	1	0	0	28	78.54
Carlton Palmore Elementary	424	34.06	10	1	1	1	1	0	1	1	0	0	26	76.06
Chain Of Lakes Elementary	1095	79.05	15	3	1	1	2	2	1	3	0	0	48	155.05
Churchwell Elementary	693	46.6	10	2	1	1	1	0	1	2	0	0	30	94.6
Citrus Ridge	1399	92.6	11	3	1	1	2	2	1	5	0	0	84	202.6
Cleveland Court Elementary	396	31.06	10	1	0	1	1	0	1	1	0	0	18	64.06
Combee Academy of Design and Enginee	527	42	7	1	1	1	1	0	1	2	0	0	32	88
Crystal Lake Elementary	372	26.46	8	1	0.5	1	1	0	1	1	0	0	28	67.96
Davenport Elementary	737	50	15	2	0	1	1	1	1	2	0	0	40	113
Davenport School Of Arts	1130	88	9	3	0	1	2	3	1	5	0	0	70	182
Dixieland Elementary	334	25.56	10	1	0	1	1	0	1	1	0	0	20	60.56
Dr. N.E.Roberts Elementary	645	45	13	2	1	1	1	0	1	2	0	0	32	98
Dundee Elementary	612	42.6	10	2	0	1	1	0	1	1	0	0	28	86.6
Eagle Lake Elementary	637	48.63	22	2	0	1	1	0	1	1	0	0	30	106.63
Eastside Elementary	583	42.2	16	2	0	1	1	0	1	1	0	0	48	112.2
Edgar Padgett Elementary	530	38	8	2	0	1	1	0	1	1	0	0	28	80
Elbert Elementary	574	38.26	9	2	1	1	2	0	1	1	0	0	28	83.26
Floral Avenue Elementary	579	42.06	13	2	1	1	1	0	1	1	0	0	22	84.06
Frostproof Ben Hill Griffin Jr. Elementary	864	60.05	11	2	1	1	2	2	1	2	0	0	36	118.05
Garden Grove Elementary	687	48.03	12	2	1	1	1	0	1	2	0	0	28	96.03
Garner Elementary	866	63.4	15	2	1	1	2	2	1	2	0	0	34	123.4
Griffin Elementary	369	28.44	11	1	0	1	1	1	1	1	0	0	24	69.44
Highland City Elementary	410	32.03	12	1	0	1	1	0	1	1	0	0	24	73.03
Highlands Grove Elementary	671	45.04	9	2	1	1	1	0	1	2	0	0	32	94.04
Horizons Elementary School	1384	99	18	3	1	1	2	2	1	5	0	0	56	188
Inwood Elementary	266	20.2	8	1	0	1	1	0	1	1	0	0	20	53.2
James E Stephens Elementary	306	26.23	9	1	0.5	1	1	0	1	1	0	0	26	66.73
James W Sikes Elementary	552	40.46	10	2	1	1	1	0	1	1	0	0	38	95.46
Jesse Keen Elementary	619	43.46	12	2	1	1	1	0	1	1	0	0	30	92.46
Jewett School of the Arts	672	55	3	2	1	1	1	0	1	2	0	0	34	100
Kathleen Elementary	456	32.6	10	1	0	1	1	0	1	1	0	0	30	77.6
Lake Alfred Elementary	708	57	12	1	1	1	1	1	1	2	0	0	26	103
Lake Shipp Elementary	595	37.4	7	2	1	1	1	0	1	1	0	0	26	77.4
Laurel Elementary	996	70.5	18	2	0	1	2	2	1	2	0	0	44	142.5

Lena Vista Elementary	943	66.4	13	2	1	1	2	2	1	2	0	0	32	122.4
Lewis Anna Woodbury	196	39	9	2	1	0	1	0	1	0.5	0	0	34	87.5
Lincoln Avenue Academy	528	39.11	6	2	0	1	1	0	1	1	0	0	22	73.11
Loughman Oaks Elementary	998	78	18	2	1	1	2	2	1	2	0	0	50	157
Medulla Elementary	475	34.04	10	1	0	1	1	0	1	1	0	0	30	79.04
North Lakeland Elementary	641	47.07	11	2	1	1	1	0	1	1	0	0	30	95.07
Oscar J Pope Elementary	362	27.26	9	1	0.5	1	1	0	1	1	0	0	28	69.76
Palmetto Elementary	487	34.74	11	1	0	1	1	0	1	1	0	0	32	82.74
Philip O'Brien Elementary	638	45	11	2	1	1	1	0	1	1	0	0	28	91
Pinewood Elementary	681	46.06	11	2	1	1	1	0	1	2	0	0	28	93.06
Polk City Elementary	556	39.46	8	2	1	1	1	0	1	1	0	0	28	82.46
Purcell Elementary	492	36.8	8	1	0	1	1	0	1	1	0	0	26	75.8
R. Bruce Wagner Elementary	939	64.06	13	2	1	1	2	2	1	2	0	0	34	122.06
Rochelle School Of The Arts	769	61	5	2	1	1	2	2	1	3	0	0	44	122
Sandhill Elementary	966	66.46	14	2	0	1	2	2	1	2	0	0	38	128.46
Scott Lake Elementary	704	51.06	14	2	1	1	1	1	1	2	0	0	36	110.06
Sleepy Hill Elementary	690	51.06	13	2	1	1	1	0	1	2	0	0	34	106.06
Snively Elementary	350	29	11	1	0	1	1	0	1	1	0	0	24	69
Socrum Elementary	482	36.06	8	1	0.5	1	1	0	1	1	0	0	32	81.56
South Pointe Elementary	350	23.4	9	1	1	1	1	0	1	1	0	0	0	38.4
Southwest Elementary	339	29.06	8	1	0	1	1	0	1	1	0	0	18	60.06
Spessard Holland Elementary	741	52.04	14	2	1	1	1	1	1	2	0	0	36	111.04
Spook Hill Elementary	518	37.2	10	2	1	1	1	0	1	1	0	0	24	78.2
Valleyview Elementary	815	57.04	7	2	1	1	2	2	1	2	0	0	36	111.04
Wahneta Elementary	459	33.23	7	1	1	1	1	0	1	1	0	0	24	70.23
Walter Caldwell Elementary	856	57.83	9	2	1	1	2	2	1	2	0	0	32	109.83
Wendell Watson Elementary	864	60.44	11	2	1	1	2	2	1	2	0	0	32	114.44
Willow Oak School	813	61	10	1	1	1	1	2	1	2	0	0	50	130
Winston Academy of Engineering	489	36.11	4	1	1	1	1	0	1	1	0	0	24	70.11
<b>Totals Elementary</b>	<b>44907</b>	<b>3266.47</b>	<b>723</b>	<b>121</b>	<b>47.5</b>	<b>70</b>	<b>88</b>	<b>41</b>	<b>71</b>	<b>113.5</b>	<b>0</b>	<b>0</b>	<b>2256</b>	<b>6797.47</b>
Bartow Middle School	1030	65.34	8	3	0	1	2	2	1	4	0	0	44	130.34
Boone Middle School	1450	81	9	3	1	1	4	2	1	5	0	0	60	167
Crystal Lake Middle School	920	57.39	4	2	1	1	2	2	1	3	0	0	50	123.39
Daniel Jenkins Academy	507	32	5	2	0	1	1	0	1	2	0	0	26	70
Denison Middle School	760	47.58	5	2	1	1	2	2	1	3	0	0	48	112.58
Dundee Ridge Middle	755	47	6	2	1	1	2	2	1	3	0	0	48	113
Jere L Stambaugh Middle	1110	67.38	4	3	1	1	2	2	1	4	0	0	46	131.38
Jewett Academy	578	36.58	3	2	1	1	1	0	1	2	0	0	28	75.58
Kathleen Middle School	818	53	10	2	0	1	2	2	1	3	0	0	42	116
Lake Alfred Polytech Academy	619	43	4	2	1	1	1	0	1	2	0	0	34	89
Lake Gibson Middle School	1210	72.33	5	3	1	1	2	2	1	4	0	0	50	141.33
Lake Marion Creek Middle	1050	61	7	3	1	1	3	2	1	4	0	0	52	135
Lakeland Highlands Middle School	1248	75.5	8	3	1	1	2	2	1	4	0	0	52	149.5
Lawton Chiles Middle Academy	636	39.2	2	2	1	1	1	0	1	2	0	0	40	89.2
McLaughlin Middle School	652	49.57	8	2	1	1	1	1	1	2	0	0	48	114.57
Mulberry Middle School	1207	72	6	3	1	1	2	2	1	4	0	0	48	140
Sleepy Hill Middle School	1092	65	9	3	1	1	2	2	1	4	0	0	50	138
Southwest Middle School	802	55.45	15	2	1	1	2	2	1	3	0	0	78	160.45
Union Academy	394	26	3	1	0.5	1	1	0	1	2	0	0	22	57.5
Westwood Middle School	872	55	5	2	1	1	3	1	1	3	0	0	46	118
<b>Totals Middle</b>	<b>17710</b>	<b>1101.32</b>	<b>126</b>	<b>47</b>	<b>16.5</b>	<b>20</b>	<b>38</b>	<b>28</b>	<b>20</b>	<b>63</b>	<b>0</b>	<b>0</b>	<b>912</b>	<b>2371.82</b>



## Schools and Charter Schools

Auburndale Senior High	1707	89.56	13	4	1	1	4	4	1	6	0	0	98	221.56
Bartow Senior High / IB / Summerlin	2089	117.54	7	5	1	1	6	4	1	9	0	0	150	301.54
Davenport High School	2285	113	11	5	1	1	5	4	1	8	0	0	102	251
Fort Meade Middle-Senior High	811	54	8	2	1	1	3	2	1	3	0	0	54	129
Frostproof Middle-Senior High	1122	73.23	11	3	1	1	3	2	1	4	0	0	70	169.23
George Jenkins Senior High	2375	122.5	11	5	1	1	5	4	1	8	0	0	108	266.5
Haines City Senior High / IB	2750	138.32	15	6	1	1	6	4	1	10	0	0	108	290.32
Harrison School for the Arts	615	17	1	2	0	1	1	0	1	2	0	0	32	57
Kathleen Senior High / CFAA	2017	107.34	10	5	1	1	5	4	1	8	0	0	112	254.34
Lake Gibson Senior High	2042	106.33	6	5	1	1	4	4	1	7	0	0	88	223.33
Lake Region Senior High	1512	78.33	6	4	1	1	4	4	1	5	0	0	104	208.33
Lakeland Senior High	1439	97.49	21	3	1	1	3	3	1	5	0	0	94	229.49
Mulberry Senior High	1233	69.5	7	3	1	1	3	1	1	4	0	0	128	218.5
Ridge Community High School	2766	143	12	6	1	1	5	4	1	9	0	0	110	292
Ridge Technical Academy	0	8	0	0	0	0	0	0	0	0	0	0	0	8
Tenroc High School / AICE	1117	60.23	4	3	1	1	4	2	1	5	0	0	84	165.23
Traviss Technical Academy	0	8	0	0	0	0	0	0	0	0	0	0	0	8
Winter Haven Senior High / AICE	2461	124	11	5	1	1	7	4	1	10	0	0	104	268
<b>Totals High</b>	<b>28341</b>	<b>1527.37</b>	<b>154</b>	<b>66</b>	<b>15</b>	<b>16</b>	<b>68</b>	<b>50</b>	<b>16</b>	<b>103</b>	<b>0</b>	<b>0</b>	<b>1546</b>	<b>3561.37</b>
Behavior & Mental Health Itinerants	0	25	15	0	0	0	0	0	0	0	0	46	0	86
Bill Duncan Opportunity Center	0	14	4	1	0	1	1	2	0	2	1	0	14	40
DJJ Education Programs	0	17	8	1	0	0	2	0	0	1	0	2	0	31
Donald E. Woods Opportunity Center	0	13	3	1	0	1	1	2	0	2	1	1	10	35
Doris A Sanders Learning Ctr	0	16.3	28	0	0	1	1	0	1	1	0.7	0	14	63
East Area Adult School	0	11	2	1	0	0	0	0	1	2	2.0	0	12	31
ESE Hospital Homebound	0	18	0	0	0	0	0	0	0	0	0	0	0	18
ESE Itinerants in Schools	0	100	7	0	0	0	0	0	0	0	24	27	0	158
Fresh Start Community School	0	5.5	0	1	0	0	2	0	0	2	0	0	0	10.5
Gause Academy Of Leadership	0	19	5	1	0	1	1	0	1	1	0	0	20	49
Jean O'Dell Learning Center	0	17.3	32	0	0	1	1	0	1	1	0.7	0	10	64
Karen M. Siegel Academy	0	30	58	0	1	1	1	0	1	1	2	0	20	115
Lakeland Teen Parent	0	0	10	0	0	0	0	0	0	0	1	0	0	11
Polk Acceleration	0	4.5	0	1	0	0	1	0	0	1	0	0	0	7.5
Polk Virtual	0	57	1	5	0	1	2	0	1	4	0	0	8	79
REAL Academy	0	29	2	2	0	1	3	0	1	1	0	1	44	84
Ridge Technical College	0	36	8	6	1	1	2	1	1	8	5	0	0	69
Ridge Teen Parent Program	0	0	12	0	0	0	0	0	0	0	1	0	0	13
Roosevelt Academy	278	29.28	9	1	0	1	2	1	1	2	1	0	22	69.28
Student Services Itinerants	0	0	0	0	0	0	0	0	0	0	50	42	0	92
Transition School	0	6	10	0	0	0	0	0	0	0	0	0	0	16
Traviss Technical College	0	51	12	6	0	1	3	1	1	11	2	0	0	88
West Area Adult School	0	14	3	1	0	0	0	0	1	2	0	0	0	21
<b>Totals Other</b>	<b>278</b>	<b>512.88</b>	<b>229</b>	<b>28</b>	<b>2</b>	<b>11</b>	<b>23</b>	<b>7</b>	<b>11</b>	<b>42</b>	<b>91.4</b>	<b>119</b>	<b>174</b>	<b>1250.28</b>
Funded by Grant Sources		-3.00	-158.00	0	0	0	0	0	0	0	-34.30	-3.00	0	-198.30
<b>Grand Total</b>	<b>91236</b>	<b>6405.04</b>	<b>1074.00</b>	<b>262.00</b>	<b>81.00</b>	<b>117.00</b>	<b>217.00</b>	<b>126.00</b>	<b>118.00</b>	<b>321.50</b>	<b>57.10</b>	<b>116.00</b>	<b>4888.00</b>	<b>13782.64</b>



## BUDGET ALLOCATIONS BY SCHOOL

School	Operating	Operating Facilities	Periodicals	Miscellaneous Allocations	Total
Alta Vista Elementary	\$ 55,001	\$ 3,523	\$ -	\$ -	\$ 58,524
Alturas Elementary	23,998	1,953	-	-	25,951
Auburndale Central Elementary	27,116	2,150	-	-	29,266
Bartow Elementary Academy	36,937	3,121	-	-	40,058
Bella Citta Elementary	82,428	5,016	-	-	87,444
Ben Hill Griffin Elementary	62,607	4,173	-	-	66,780
Bethune Academy (Elem)	26,813	2,786	-	-	29,599
Blake Academy (E,M)	43,215	4,190	-	-	47,405
Brigham Academy (Elem)	48,658	3,130	-	-	51,788
Carlton Palmore Elementary	30,603	3,036	-	-	33,639
Chain of Lakes Elementary	79,945	5,074	-	-	85,019
Churchwell Elementary	50,248	3,970	-	-	54,218
Citrus Ridge Civics Academy	96,664	8,543	-	-	105,207
Clarence Boswell Elementary	44,491	3,372	-	-	47,863
Cleveland Court Elementary	28,480	2,183	-	-	30,663
Combee Elementary	74,604	3,760	-	-	78,364
Crystal Lake Elementary	27,280	3,088	-	-	30,368
Davenport Elementary	54,562	5,125	-	-	59,687
Davenport Sch. of the Arts (E,M)	78,600	8,562	-	-	87,162
Dixieland Elementary	24,286	2,246	-	-	26,532
Dr. NE Roberts Elementary	47,053	4,106	-	-	51,159
Dundee Elementary Academy	54,169	3,543	-	-	57,712
E. Padgett Elementary	38,373	3,307	-	-	41,680
Eagle Lake Elementary	46,612	3,866	-	-	50,478
Eastside Elementary	43,557	4,507	-	-	48,064
Elbert Elementary	41,816	3,104	-	-	44,920
Floral Avenue Elementary	42,559	2,677	-	-	45,236
Frostproof Elementary	-	-	-	-	-
Garden Grove Elementary	49,659	3,104	-	-	52,763
Garner Elementary	63,540	3,727	-	-	67,267
Gibbons Street Pre - K	5,000	2,264	-	-	7,264
Griffin Elementary	26,680	2,418	-	-	29,098
Highland City Elementary	29,550	2,874	-	-	32,424
Highlands Grove Elementary	48,223	4,210	-	-	52,433
Horizons Elementary	101,867	6,048	-	-	107,915
Inwood Elementary	19,326	2,367	-	-	21,693
James Sikes Elementary	39,795	4,071	-	-	43,866
James Stephens Elementary	22,365	3,069	-	-	25,434
Jesse Keen Elementary	45,810	3,496	-	-	49,306
Jewett School of the Arts (Elem)	46,698	4,195	-	-	50,893
John Snively Elementary	25,747	2,836	-	-	28,583
Kathleen Elementary	33,048	3,189	-	-	36,237



## BUDGET ALLOCATIONS BY SCHOOL

School	Operating	Operating Facilities	Periodicals	Miscellaneous Allocations	Total
Lake Alfred Elementary	56,378	2,940	-	-	59,318
Lake Shipp Elementary	43,264	2,800	-	-	46,064
Laurel Avenue Elementary (K-4)	72,678	4,478	-	-	77,156
Lena Vista Elementary	69,308	3,891	-	-	73,199
Lewis Anna Woodbury (4-5)	42,759	3,100	-	-	45,859
Lewis Elementary (PK-3)	-	-	-	-	-
Lincoln Avenue Academy (Elem)	47,817	2,398	-	-	50,215
Loughman Oaks Elementary	73,081	4,952	-	-	78,033
Medulla Elementary	35,219	3,839	-	-	39,058
North Lakeland Elementary	46,943	3,111	-	-	50,054
Oscar J. Pope Elementary	26,869	3,831	-	-	30,700
Palmetto Elementary (K-4)	35,967	3,777	-	-	39,744
Philip O'Brien Elementary (Lime Street)	46,424	3,009	-	-	49,433
Pinewood Elementary	49,265	3,914	-	-	53,179
Polk City Elementary	40,450	3,240	-	-	43,690
Purcell Elementary	35,761	3,175	-	-	38,936
R Bruce Wagner Elementary	68,481	4,243	-	-	72,724
Rochelle School of the Arts (Elem)	53,307	5,095	-	-	58,402
Sandhill Elementary	70,578	4,551	-	-	75,129
Scott Lake Elementary	51,106	4,761	-	-	55,867
Sleepy Hill Elementary	50,162	4,432	-	-	54,594
Socrum Elementary	34,895	4,134	-	-	39,029
South Pointe Elementary	25,634	2,305	-	-	27,939
Southwest Elementary	24,828	2,548	-	-	27,376
Spessard Holland Elementary	53,513	4,391	-	-	57,904
Spook Hill Elementary	37,843	3,319	-	-	41,162
Valleyview Elementary	58,814	4,116	-	-	62,930
Wahneta Elementary	34,269	2,830	-	-	37,099
Walter Caldwell Elementary	62,129	3,599	-	-	65,728
Wendell Watson Elementary	62,401	3,701	-	-	66,102
Willow Oak School	66,231	4,987	-	-	71,218
Winston Academy of Engineering	35,075	3,029	-	-	38,104
<b>Elementary Totals</b>	<b>\$ 3,379,432</b>	<b>\$ 266,475</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,645,907</b>

## BUDGET ALLOCATIONS BY SCHOOL

School	Operating	Operating Facilities	Periodicals	Miscellaneous Allocations	Total
Bartow Middle	\$ 68,177	\$ 5,011	\$ -	-	\$ 73,188
Crystal Lake Middle	61,206	4,939	-	-	66,145
Daniel Jenkins Academy/MS	33,827	2,841	-	-	36,668
Denison Middle	50,722	5,319	-	-	56,041
Dundee Ridge Middle Academy	60,697	5,003	-	-	65,700
Jere Stambaugh Middle	73,890	4,985	-	-	78,875
Jewett Middle Academy (IB )	48,339	2,973	-	-	51,312
Kathleen Middle	54,809	4,743	-	-	59,552
Lake Alfred-Addair Middle School	40,985	4,245	-	-	45,230
Lake Gibson Middle	80,459	6,060	-	-	86,519
Lake Marion Creek Middle	70,963	6,133	-	-	77,096
Lakeland Highlands Middle	82,862	5,708	-	-	88,570
Lawton Chiles Middle Academy	52,257	3,855	-	-	56,112
McLaughlin Middle	43,798	5,728	-	-	49,526
Mulberry Middle	80,283	5,583	-	-	85,866
Shelly Boone Middle	182,582	5,710	-	-	188,292
Sleepy Hill Middle	73,542	4,993	-	-	78,535
Southwest Middle	53,721	4,336	-	-	58,057
Union Academy (MS)	36,022	2,095	-	-	38,117
Westwood Middle	137,133	4,795	-	-	141,928
<b>Middle School Totals</b>	<b>\$ 1,386,274</b>	<b>\$ 95,055</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,481,329</b>

**BUDGET ALLOCATIONS BY SCHOOL**

School	Operating	Operating Facilities	Periodicals	Miscellaneous Allocations	Total
Auburndale Senior High	\$ 118,339	\$ 11,927	\$ -	-	\$ 130,266
Bartow Senior High	99,375	14,568	-	-	113,943
Davenport High School	157,400	11,668	-	-	169,068
Fort Meade Junior-Senior	55,007	6,231	-	-	61,238
Frostproof Middle-Senior	76,050	8,434	-	-	84,484
George Jenkins Senior High	162,162	13,016	-	-	175,178
Haines City Senior High	170,294	12,186	-	-	182,480
Harrison Arts Center	118,200	3,904	-	-	122,104
Kathleen Senior High	138,596	13,573	-	-	152,169
Lake Gibson Senior High	140,133	10,188	-	-	150,321
Lake Region Senior High	103,443	12,721	-	-	116,164
Lakeland Senior High	98,478	14,278	-	-	112,756
Mulberry Senior High	87,474	12,094	-	-	99,568
Ridge Community High	190,232	12,518	-	-	202,750
Tenoroc High School	77,057	9,846	-	-	86,903
Winter Haven Senior High	168,101	11,746	-	-	179,847
<b>High School Totals</b>	<b>\$ 1,960,341</b>	<b>\$ 178,898</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,139,239</b>
Doris A. Sanders Learning Ctr	\$ 26,629	\$ 1,181	\$ -	-	\$ 27,810
Karen Siegel Academy	50,032	2,694	-	-	52,726
REAL Academy	29,638	1,868	-	-	31,506
Jean O'Dell Learning Ctr	18,370	1,128	-	-	19,498
Don Woods Opportunity Ctr	1,567	1,071	-	-	2,638
Roosevelt Academy	33,636	2,455	-	-	36,091
Gause Academy of Leadership	48,264	2,709	-	-	50,973
Bill Duncan Opportunity Ctr.	4,083	1,257	-	-	5,340
ESE Hospital Homebound	81,599	-	-	-	81,599
International Baccalaureate (bartow high)	12,524	-	-	-	12,524
Summerlin Academy (bartow high)	138,240	1,792	-	-	140,032
Haines City IB	18,292	-	-	-	18,292
District Virtual Program	480,000	-	-	-	480,000
Polk Virtual School (incl 7006?)	500,850	-	-	-	500,850
Polk FT E School	150,000	-	-	-	150,000
BEST	-	-	-	-	-
Polk Halfway House	2,640	-	-	-	2,640
Polk Regional Detention Center	4,327	-	-	-	4,327
Ridge Teen Parent	9,735	-	-	-	9,735
Traviss Teen Parent	12,960	-	-	-	12,960
Bartow Youth Academy-New	-	-	-	-	-
New Horizon	-	-	-	-	-
Polk County Sheriff Center	5,036	-	-	-	5,036
<b>Speciality Totals</b>	<b>\$ 1,628,422</b>	<b>\$ 16,155</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,644,577</b>

## BUDGET ALLOCATIONS BY SCHOOL

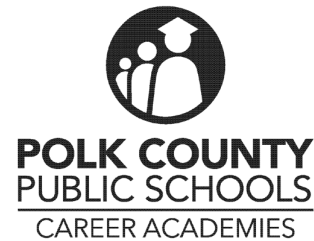
School	Operating	Operating Facilities	Periodicals	Miscellaneous Allocations	Total
Teacher Supply Assist. @ \$300 per teacher	\$ -	\$ -	\$ -	\$ 2,162,708	\$ 2,162,708
Instructional Materials	-	-	-	10,637,298	10,637,298
EERS for Schools	-	-	-	1,347,676	1,347,676
Custodial Supplies for Schools	-	1,349,900	-	-	1,349,900
Magazine Reserves (Countywide)	-	-	77,000	-	77,000
Technology used Countywide for schools	-	-	-	260,000	260,000
Advanced Placement	-	-	-	1,994,112	1,994,112
International Baccalaureate	-	-	-	820,404	820,404
AICE	-	-	-	943,038	943,038
Dual Enrollment Tuition	-	-	-	540,000	540,000
Band Travel & Instrument Repair	-	-	-	103,500	103,500
Extended Learning(ELP)	-	-	-	1,505,000	1,505,000
LPN Substitutes	-	-	-	550,000	550,000
CAPE (Career Academies)	-	-	-	2,369,930	2,369,930
JROTC Travel & Substitutes	-	-	-	45,000	45,000
Graduation Expenses	-	-	-	300,000	300,000
<b>TOTAL MISCELLANEOUS ALLOCATIONS</b>	<b>\$ -</b>	<b>\$ 1,349,900</b>	<b>\$ 77,000</b>	<b>\$ 23,578,666</b>	<b>\$ 25,005,566</b>
<b>GRAND TOTALS</b>	<b>\$ 8,354,469</b>	<b>\$ 1,906,483</b>	<b>\$ 77,000</b>	<b>\$ 23,578,666</b>	<b>\$ 33,916,618</b>

SCHOOL CAREER ACADEMIES OVERVIEW

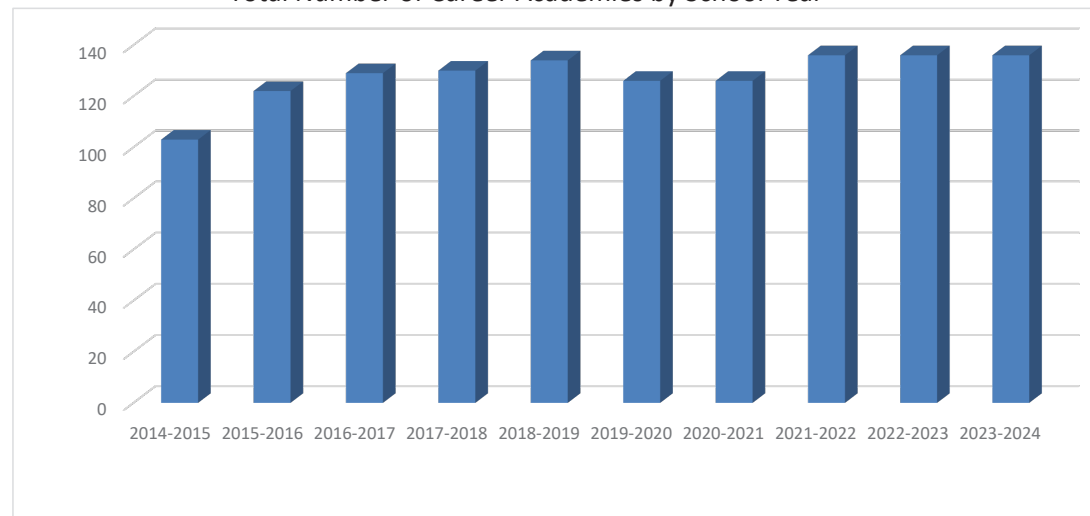
ACADEMIES BY CITY	
Auburndale	9
Bartow	9
Davenport	15
Eagle Lake	8
Fort Meade	5
Frostproof	1
Haines City	3
Lake Wales	14
Lakeland	53
Mulberry	6
Winter Haven	13
	<b>136</b>

ACADEMIES	
Middle	38
Senior	82
Charter Schools	10
Career Ctrs	6
	<b>136</b>

SCHOOL YEAR CUMULATIVE	
2014-2015	103
2015-2016	122
2016-2017	129
2017-2018	130
2018-2019	134
2019-2020	126
2020-2021	126
2021-2022	136
2022-2023	136
2023-2024	136



Total Number of Career Academies by School Year



**Note:** The substantial increase in academies for the 2015-16 school year was due to changes in the Florida Department of Education criteria for academy reporting to include CAPE and Career Themed programs.

SCHOOL CAREER ACADEMIES

OVERVIEW

Career academies are small, personalized learning communities within a school that select a subset of students and teachers. Students enter the academy through a voluntary process; they must apply and be accepted with parental knowledge and support.

A career academy includes the following essential elements:

- A small learning community supported by a local advisory committee
- A career theme that includes a college-prep curriculum and leads to industry certification
- Partnerships with employers, the community, and higher education

<https://polkschoolsfl.com/academieslistings/>

Pre-Academies offer middle schools students the opportunity to explore career themed courses while earning industry certifications in preparation for high school.

Find an Academy:

HIGH SCHOOL ACADEMIES

<b>Auburndale High School - Agritechnologies Academy</b>
Auburndale High School - Architectural Design & Engineering Academy
Auburndale High School - Auburndale High School Culinary Academy
Auburndale High School - Digital Graphix Academy
Auburndale High School - Early Childhood Education Academy
Auburndale High School - Medical Academy
<b>Bartow High School - Bartow Academy of Design</b>
Bartow High School - Bartow Criminal Justice Academy
Bartow High School - Bartow Medical and Fire Academy
Bartow High School - Bartow Culinary Academy
Bartow High School - Construction Academy
Bartow High School - Future Educators Academy
Bartow High School - iGrow
<b>Davenport High School - Culinary Academy</b>
Davenport High School - Hospitality and Tourism Academy
Davenport High School - Digital Media/Multi-Media Design Academy
Davenport High School - Fashion Design Academy
Davenport High School - Interior Design Academy
Davenport High School - Modeling and Simulation Academy
Davenport High School - Horticulture Academy
Davenport High School - Agrotechnology Academy
Davenport High School - Leadership Academy
<b>Fort Meade Middle/Senior High School - Agrowechnology Academy</b>
Fort Meade Middle/Senior High School - Academy of Leadership and Business
Fort Meade Middle/Senior High School - Academy of Pharmacy Technicians
Fort Meade Middle/Senior High School - Fort Meade Academy of Construction
Fort Meade Middle/Senior High School - Hospitality Academy
<b>Frostproof Middle/Senior High School - AG Dogs</b>
<b>George Jenkins High School - Academy of Design and Technology</b>
George Jenkins High School - Academy of Legal Studies
George Jenkins High School - Eagle Academy of Veterinary Science
George Jenkins High School - GEICO Academy of Adv Bus Management
George Jenkins High School - George Jenkins Academy of Culinary Arts

MIDDLE SCHOOL PRE-ACADEMIES

<b>Bartow Middle School - Bartow Pre-Acadmies (2 tracks)</b>
Denison Middle School - Pre-Academies (4 tracks)
<b>Kathleen Middle School - Pre-Academies (3 tracks)</b>
Lake Gibson Middle School - SHARK Pre-Academies (5 Tracks)
<b>Mulberry Middle School - Mulberry Pre-Academy of Agriscience</b>
<b>Roosevelt Middle School - Pre-Academies (4 tracks)</b>
<b>Sleepy Hill Middle School - Jaguar Pre-Academies (3 Tracks)</b>
<b>Southwest Middle School - Seminole Pre-Academies (4 tracks)</b>
<b>Stambaugh Middle School - Stambaugh Pre-Academies (3 Tracks)</b>
<b>Westwood Middle School - W.E.S.T. (3 Tracks)</b>

HIGH SCHOOL ACADEMIES

George Jenkins High School - George Jenkins Academy of Eng & Arch
George Jenkins High School - George Jenkins Medical Academy
<b>Haines City High School - Academy of Children's and Educational Studies</b>
Haines City High School - Academy of Media Production
Haines City High School - Environmental Agriculture and Technology Academy
<b>Kathleen High School - Academy of Natural Resources</b>
Kathleen High School - Central Florida Aersospace Academy
Kathleen High School - Distrotek
Kathleen High School - Sports Medicine Academy
<b>Lake Gibson High School - Academy of Finance</b>
Lake Gibson High School - Academy of Future Educators
Lake Gibson High School - Academy of Agriscience and Agricultural Biology
Lake Gibson High School - Lake Gibson Academy of Culinary Arts
Lake Gibson High School - Lake Gibson Academy of Health
Lake Gibson High School - Polk Academy of Business and Technology
<b>Lake Region High School - Academy of Law, Justice &amp; Governance</b>
Lake Region High School - Agriscience
Lake Region High School - Construction Academy of Lake Region
Lake Region High School - Culinary Team
Lake Region High School - IMAGination, Inc. (IMAG)
Lake Region High School - Lake Region Medical Academy
Lake Region High School - TLC Academy
Lake Region High School - Water Academy
<b>Lake Wales High School - Agriculture Academy</b>
Lake Wales High School - Culinary Academy
Lake Wales High School - Design Technology and Innovation Academy
Lake Wales High School - Early Childhood and Teacher Academy
Lake Wales High School - Film & Media Communications Academy
Lake Wales High School - Health Scienc Academy
<b>Lakeland High School - Lakeland Academy of Veterinary Science</b>
Lakeland High School - Multimedia Communications Academy
Lakeland High School - Style!
<b>Mckee Academy of Technology - Medical Academy</b>

GOALS

- Increase student achievement and graduation rates through integrated academic and career curricula.
- Focus on career preparation through rigorous curriculum and industry certification.
- Raise student aspiration and commitment to academic achievement and work ethics.
- Promote leadership development through participation in Career Student Organizations.
- Promote dual enrollment, articulated credit, or occupational completion points so that students may earn post secondary credit while in high school.
- Support the state's economy by meeting industry needs for skilled employees in high-demand occupations.

HIGH SCHOOL ACADEMIES

Mckee Academy of Technology - Digital Imagery Academy
Mckee Academy of Technology - Legal Studies
Mckee Academy of Technology - CREate
<b>Mulberry High School - Academy of Allied Health Sciences</b>
Mulberry High School - Agriscience
Mulberry High School - Mulberry Auto Garage
Mulberry High School - Mulberry Engineering & Technology
Mulberry High School - Mulberry Robotics Academy
<b>Ridge Career Centers - Automated Production Technology Academy</b>
Ridge Career Centers - Welding Technology
<b>Ridge Community High School - Academy of Education</b>
Ridge Community High School - Construction Academy
Ridge Community High School - Culinary Academy at Ridge
Ridge Community High School - Engineering Technology Academy
Ridge Community High School - Ridge Community Medical Academy
Ridge Community High School - Ridge Community Veterinary Academy
<b>Roosevelt Academy High School - Eagle Academy of Building &amp; Design</b>
Roosevelt Academy High School - Eagle Bistro
Roosevelt Academy High School - Roosevelt Hospitality and Tourism
Roosevelt Academy High School - Technology & Design
<b>Teneroc High School - Diversified Agricultural Studies Academy</b>
Teneroc High School - Lakeland Electric Power Academy
Teneroc High School - Teneroc Construction Academy
<b>Traviss Career Centers - Academy of Digital Productions</b>
Traviss Career Centers - Academy of Industrial Education and Manufacturing
Traviss Career Centers - Academy of Medical Science
Traviss Career Centers - Lakeland Electric Energy Academy
<b>Winter Haven High School - Agribusiness and Sciences Academy</b>
Winter Haven High School - Café Bleu
Winter Haven High School - Customer Service Academy
Winter Haven High School - Technobotics Academy
Winter Haven High School - Winter Haven Medical Academy
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## CHARTER SCHOOL OVERVIEW

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### STATEWIDE

Charter schools are tuition-free public schools of choice. They are among the fastest-growing segment of school choice options in Florida. Charter schools are allowed greater flexibility to meet the needs of diverse groups of students. Since 1996, Florida charter schools have played a key role in increasing parental options in public education and providing innovative learning opportunities for students. Charters may offer themed learning approaches focusing on the arts, the sciences, and technologies.

In contrast, others may provide services to special populations of students, including students at risk of academic failure or students with disabilities. Charter schools are funded through Florida's public education program and are intended to expand the capacity of the local school system while offering unique learning opportunities for students. These schools are either new schools ("start-up charters") or schools that are converted from an existing public school into a charter school ("conversion charters"). A charter school serving a specific target population within an existing public school is known as a "school within a school."

For an existing public school to become a charter school, a sponsor, typically the local School Board, must approve an application submitted by the charter school. To submit this application, a potential conversion charter school must demonstrate support from at least 50 percent of teachers and parents through a vote. Upon application approval, a sponsor is required to provide services to their charter schools. For these services, the sponsor withholds 5% of the charter schools' FEFP (Florida Education Finance Program) funding for the first 250 students at a particular school. For charter school systems, the sponsor withholds 5% of the entire system's FEFP funding for the first 500 students. In 2011-12, Senate Bill 1546 reduced the amount withheld to 2% for any charter school or charter school system that qualifies as "high performing." As of 2012-13, House Bill 5101 required that for any Charter with 75% or more of their students enrolled in ESE, the 2% withheld by the sponsor shall be based on the unweighted FTE rather than 2% of all funds generated by the FEFP for the charter. Examples of the services provided by the sponsor may include contract management services, FTE reporting, ESE administration, test administration, processing of teacher certificate data, information services, processing of FTE (student counts), grant and/or capital outlay payments, and fiscal monitoring.

For a school to retain its charter, certain requirements must be met. A charter shall be nonsectarian in its programs and operations, shall be accountable to its sponsor, shall not charge fees (except for those generally charged by other public schools), shall meet all applicable state and local health, safety, and civil rights requirements, shall provide for a financial audit, and shall not levy taxes or issue bonds secured by tax revenues. Charter schools within the State have grown from only five schools in 1996 to 703 schools in 2021-22, with 242 of those being High-Performing. Charter school enrollment for the 2020-21 school year reached more than 361,000 students. In addition, Charter Schools in the State have become increasingly diverse, and in 2021-22, 70% of the students served were minorities. Hispanic students comprised 45% of charter school enrollment, and 19% were African-American.

### POLK COUNTY

The first Polk County Charter School opened its doors to 123 children on August 8, 1996. The Polk County School Board currently sponsors 35 charter schools serving more than 19,950 students. These students will comprise roughly 16% of the county's entire unweighted full-time equivalent population and it is projected they will generate more than \$ 173 million in FEFP revenue. The 2023-24 School Year will see an increase of about 1,350 students enrolling in Charter Schools from the previous School Year. Of the 35 Charter Schools that will be operating next school year, nine are "conversion charters", 24 are "startup charters", one is a "School of Hope", and one is a "school within a school".

**CHARTER SCHOOL INFORMATION**

SCHOOL NAME	2023-24		CHARTER CATEGORY*	LOCATION	GRADE		CONCENTRATION
	SCHOOL NUMBER	PROJECTED ENROLLMENT			LEVEL		
Achievement Academy	8031	157	SU	Bartow	PreK	Exceptional Students	
Berkley Accelerated Middle Academy	8142	625	SU	Auburndale	6-8	Standard Based Instruction	
Berkley Elementary Charter School	1951	696	C	Auburndale	K-5	Cooperative Learning	
Bridge Prep Academy	8009	633	SU	Davenport	K-8	Extended Second Language Model, STEM	
Compass Charter Middle School	0932	175	SS	Bartow	5-8	At Risk Students	
Cypress Junction Montessori	8171	195	SU	Winter Haven	K-8	Montessori Philosophy	
Dale R. Fair Babson Park Elementary School	1421	484	C	Lake Wales	K-5	Reading and Character Development	
Discovery Academy of Lake Alfred	1961	975	C	Lake Alfred	6-8	Technology	
Discovery High School	8181	880	SU	Lake Alfred	9-12	College and Career Readiness	
Edward W. Bok Academy	1601	713	SU	Lake Wales	6-8	Pre IB	
Edward W. Bok Academy North	1621	780	SU	Lake Wales	6-8	Pre IB	
Hartridge Academy	8121	228	SU	Winter Haven	K-5	Spanish Language Immersion Program	
Hillcrest Elementary School	1361	685	C	Lake Wales	K-5	Visual and Performing Arts	
Janie Howard Wilson Elementary School	1401	505	C	Lake Wales	K-5	Careers, Environmental Academics	
Lake Wales Senior High School	1721	1,600	C	Lake Wales	9-12	Technology	
Lakeland Montessori Middle	8140	35	SU	Lakeland	6-8	Montessori Philosophy	
Lakeland Montessori Schoolhouse	8141	121	SU	Lakeland	K-6	Montessori Philosophy	
Language and Literacy Academy for Learning	8008	313	SU	Winter Haven	PreK-10	Exceptional Students	
Magnolia Montessori Academy	8005	182	SU	Lakeland	K-6	Montessori Philosophy	
Mater Academy	8010	680	SU	Davenport	K-5	College Prep, Advanced Rigor	
Mater Academy Middle	8020	120	SU	Davenport	6-8	College Prep, Advanced Rigor	
McKeel Academy of Technology	1671	1,715	C	Lakeland	6-12	Technology, Math, Computers, Science	
McKeel Academy Central	1682	570	SU	Lakeland	K-5	Technology, Math, Computers, Science	
Mi Escuela Montessori	8201	252	SU	Lakeland	K-8	Montessori Philosophy	
Mulberry Community	8012	80	SOH	Mulberry	K-5	School of Hope	
Navigator Academy of Leadership	8007	1,000	SU	Davenport	K-8	SMART (Science, Math, Art Reading and Technology)	
New Beginnings High School	8004	1,000	SU	Winter Haven	6-12	At-Risk Students	
Polk Avenue Elementary School	1351	542	C	Lake Wales	K-5	Foreign Language Exposure	
Polk Pre-Collegiate Academy	8002	43	SU	Auburndale	9-10	Pre-Collegiate	
Polk State College Chain of Lakes Collegiate High School	8133	350	SU	Winter Haven	11-12	High School and Associates Degree Graduation	
Polk State College Lakeland Collegiate High School	8131	350	SU	Lakeland	11-12	High School and Associates Degree Graduation	
Polk State Lakeland Gateway to College High School	8003	250	SU	Lakeland	11-12	High School and Associates Degree Graduation	
Ridgeview Global Studies Academy	0441	1,580	C	Davenport	K-6	Global Studies	
South McKeel Academy	1692	1,139	SU	Lakeland	K-7	Technology, Math, Computers, Science	
Victory Ridge Academy	8143	315	SU	Lake Wales	PreK-10	Exceptional Students	
	TOTAL	19,968					

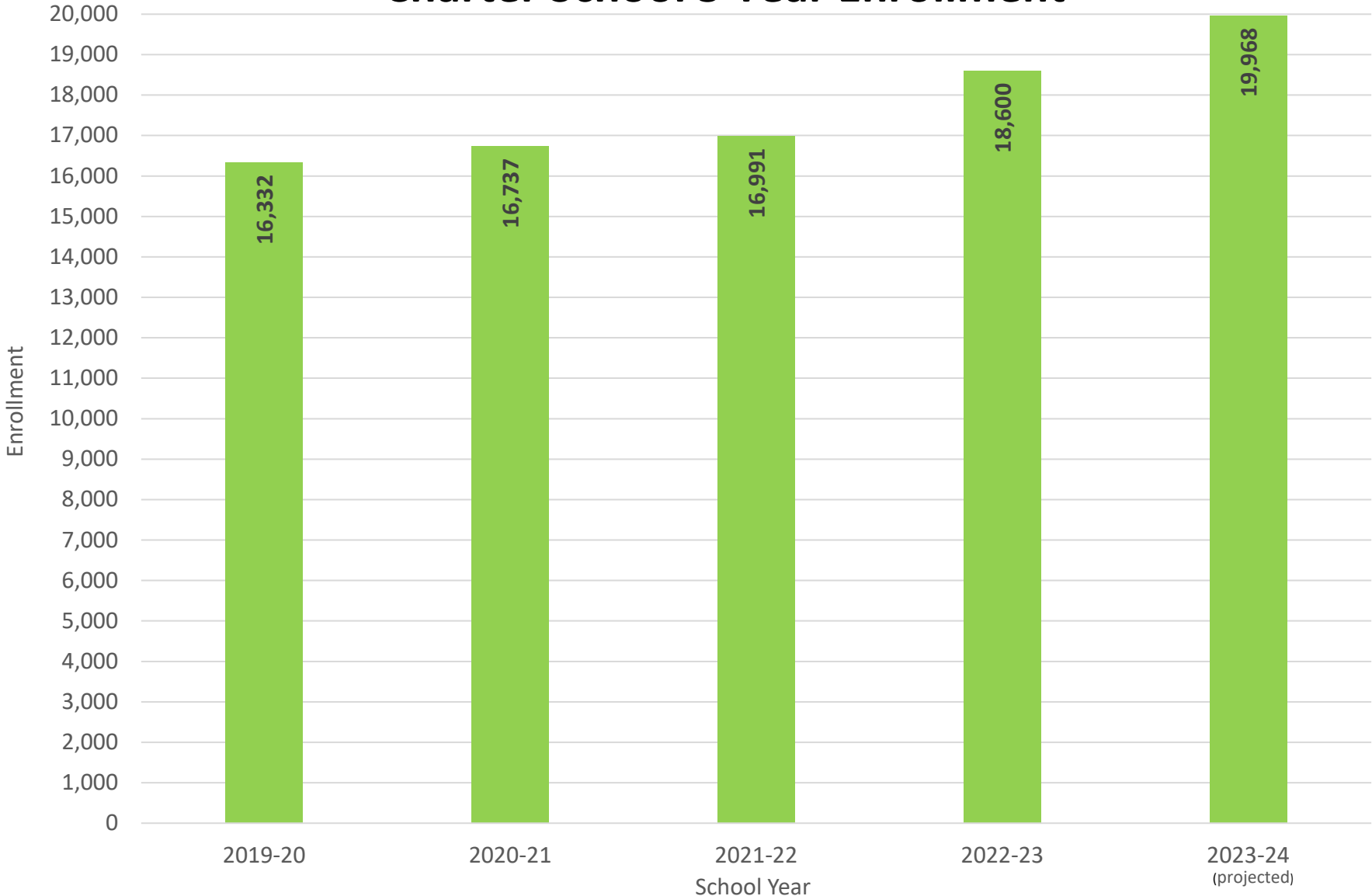




CHARTER SCHOOL 5 YEAR ENROLLMENT HISTORY

SCHOOL	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24
Achievement Academy (8031)	157	154	157	157	157
Berkley Accelerated Middle Academy (8142)	476	477	477	620	625
Berkley Elementary Charter School (1951)	695	696	695	696	696
Bridge Prep Academy (8009)	-	-	-	624	633
Compass Charter Middle School (0932)	166	166	157	146	175
Cypress Junction Montessori (8171)	195	187	192	195	195
Dale R. Fair Babson Park Elementary School (1421)	480	464	486	472	484
Discovery Academy of Lake Alfred (1961)	971	952	938	898	975
Discovery High School (8181)	829	894	851	884	880
Edward W. Bok Academy (1601)	604	614	601	607	713
Edward W. Bok Academy North (1621)	409	590	554	603	780
Hartridge Academy (8121)	206	203	203	200	228
Hillcrest Elementary School (1361)	685	714	690	661	685
Janie Howard Wilson Elementary School (1401)	411	369	398	447	505
Lake Wales High School (1721)	1,580	1,557	1,526	1,578	1,600
Lakeland Montessori Middle (8140)	60	27	25	30	35
Lakeland Montessori Schoolhouse (8141)	122	105	114	111	121
Language and Literacy Academy for Learning (8008)	194	206	234	283	313
Magnolia Montessori Academy (8005)	103	106	145	170	182
Mater Academy (8010)	-	-	-	599	680
Mater Academy Middle (8020)	-	-	-	-	120
McKeel Academy of Technology (1671)	1,534	1,724	1,719	1,722	1,715
McKeel Academy Central (1682)	587	578	570	570	570
Mi Escuela Montessori (8201)	-	-	167	204	252
Mulberry Community (8012)	-	-	-	-	80
Navigator Academy of Leadership (8007)	646	769	876	883	1,000
New Beginnings High School (8004)	833	738	751	799	1,000
Polk Avenue Elementary School (1351)	274	534	544	539	542
Polk Pre-Collegiate Academy (8002)	541	147	137	16	43
Polk State College Chain of Lakes Collegiate High School (8133)	142	317	316	322	350
Polk State College Lakeland Collegiate High School (8131)	322	323	328	344	350
Polk State Lakeland Gateway to College High School (8003)	315	270	235	249	250
Ridgeview Global Studies Academy (0441)	244	1,422	1,474	1,537	1,580
South McKeel Academy (1692)	1,356	1,158	1,140	1,140	1,139
Victory Ridge Academy (8143)	1,195	275	290	294	315
<b>TOTALS</b>	<b>16,332</b>	<b>16,737</b>	<b>16,991</b>	<b>18,600</b>	<b>19,968</b>

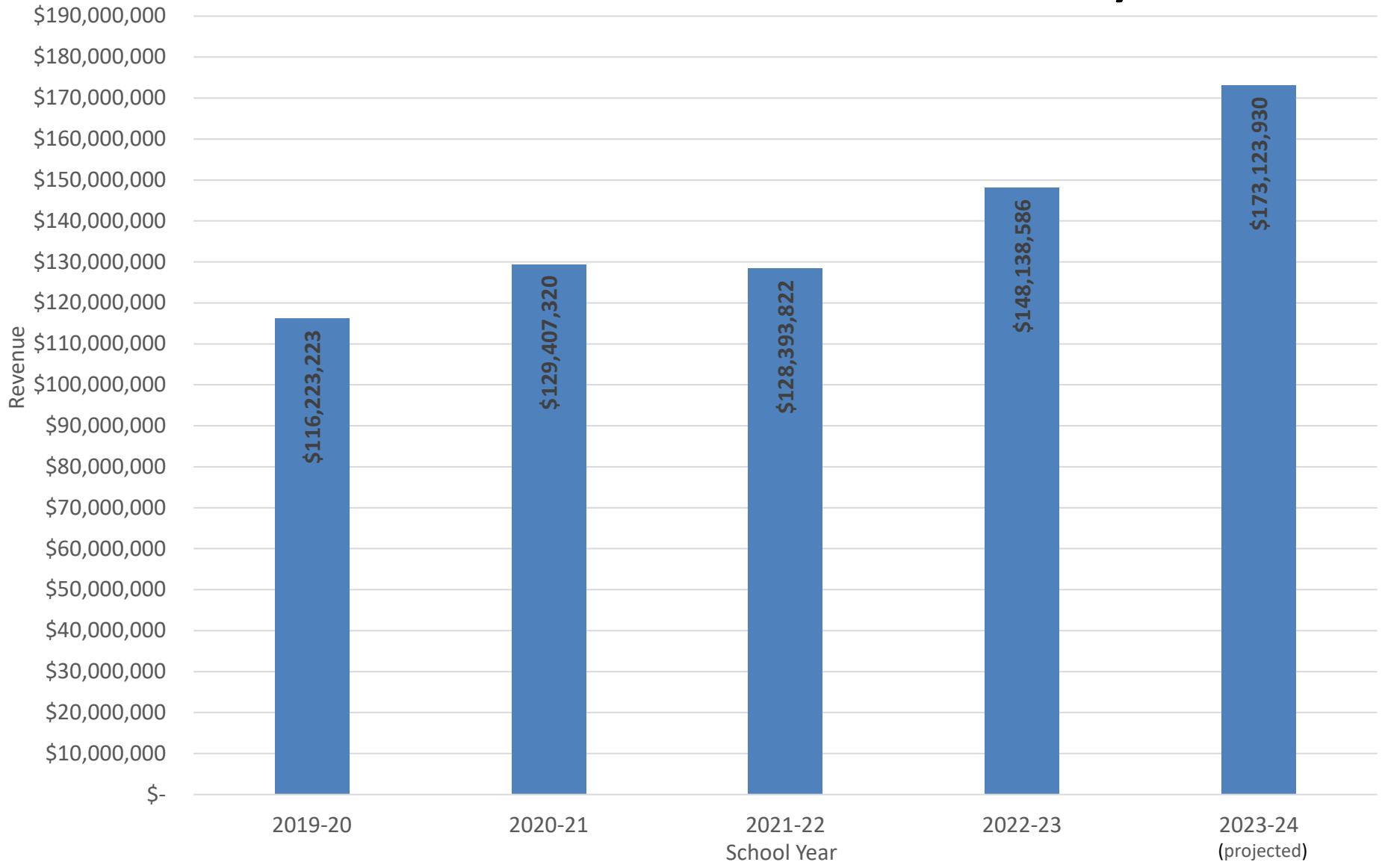
### Charter School 5 Year Enrollment



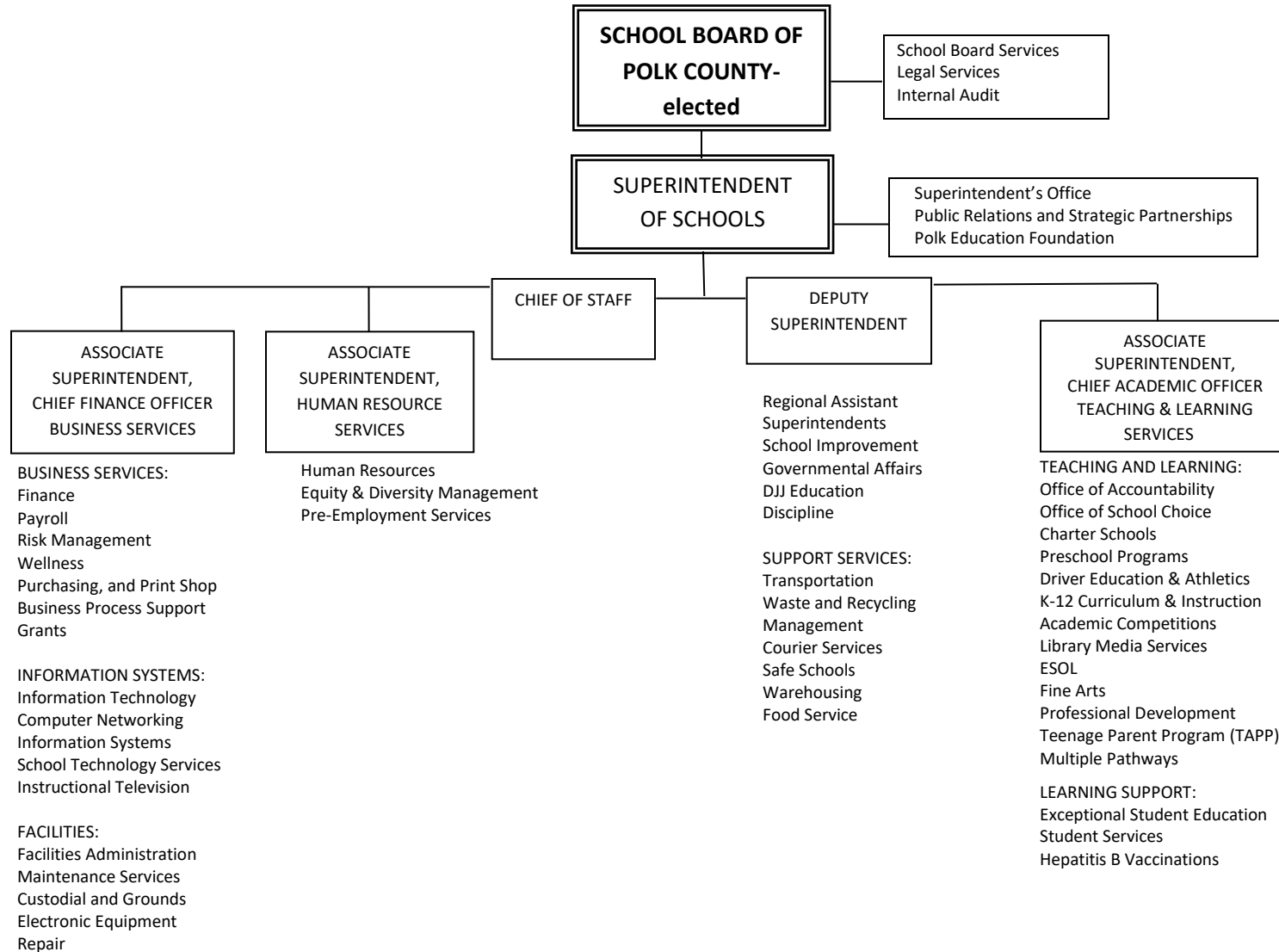
**Charter School 5 Year Revenue History**

SCHOOL	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24
Achievement Academy (8031)	2,478,796	2,549,082	2,489,951	2,675,622	2,718,508
Berkley Accelerated Middle Academy (8142)	3,073,403	3,213,332	3,371,440	4,448,237	4,800,254
Berkley Elementary Charter School (1951)	4,850,789	5,128,706	4,997,778	5,304,717	5,767,279
Bridge Prep Academy (8009)	-	-	-	4,398,350	5,037,522
Compass Charter Middle School (0932)	1,035,072	1,161,426	1,060,606	1,048,616	1,343,285
Cypress Junction Montessori (8171)	1,265,755	1,358,017	1,306,400	1,414,160	1,542,794
Dale R. Fair Babson Park Elementary School (1421)	3,464,044	3,646,873	3,579,215	3,676,083	4,089,811
Discovery Academy of Lake Alfred (1961)	6,314,787	6,851,131	6,703,353	6,598,740	7,717,939
Discovery High School (8181)	5,280,123	6,302,142	5,792,841	6,351,755	6,759,723
Edward W. Bok Academy (1601)	4,065,414	4,131,925	4,322,986	4,569,816	5,700,491
Edward W. Bok Academy North (1621)	2,677,890	4,153,470	3,888,048	4,442,606	6,392,036
Hartridge Academy (8121)	1,431,895	1,677,096	1,427,924	1,558,270	1,894,389
Hillcrest Elementary School (1361)	4,869,776	5,307,735	5,024,077	5,122,730	5,781,903
Janie Howard Wilson Elementary School (1401)	3,075,324	3,289,547	3,000,776	3,561,507	4,349,923
Lake Wales Senior High School (1721)	10,124,365	10,934,250	10,339,607	11,244,577	12,420,579
Lakeland Montessori Middle (8140)	365,422	251,908	164,455	206,168	255,106
Lakeland Montessori Schoolhouse (8141)	816,683	851,966	781,739	807,027	950,890
Language and Literacy Academy for Learning (8008)	2,781,748	3,015,608	2,934,560	3,800,069	4,934,288
Magnolia Montessori Academy (8005)	685,991	812,222	995,271	1,230,955	1,593,521
Mater Academy (8010)	-	-	-	4,521,564	5,704,590
Mater Academy Middle (8020)	-	-	-	-	950,178
McKeel Academy of Technology (1671)	9,996,976	4,292,518	12,286,886	12,736,243	4,771,689
McKeel Academy Central (1682)	4,102,705	11,960,435	4,135,605	4,392,027	13,730,804
Mi Escuela Montessori (8201)	-	-	1,178,038	1,546,515	2,022,016
Mulberry Community (8012)	-	-	-	-	673,646
Navigator Academy of Leadership (8007)	4,189,035	5,489,747	6,033,280	6,425,997	7,777,043
New Beginnings High School (8004)	5,293,602	5,807,689	5,055,302	5,661,130	7,968,115
Polk Avenue Elementary School (1351)	3,932,244	4,138,702	4,001,640	4,198,197	4,606,826
Polk Pre-Collegiate Academy (8002)	886,174	996,760	928,831	111,424	310,132
Polk State College Chain of Lakes Collegiate High School (8133)	2,065,471	2,301,582	2,178,127	2,300,626	2,538,439
Polk State College Lakeland Collegiate High School (8131)	2,055,540	2,290,882	2,332,782	2,526,975	2,592,328
Polk State Lakeland Gateway to College High School (8003)	1,516,552	1,800,944	1,586,402	1,705,877	1,755,354
Ridgeview Global Studies Academy (0441)	9,597,952	10,798,406	10,699,808	11,942,628	13,334,097
South McKeel Academy (1692)	8,299,198	8,532,185	8,362,251	8,832,514	9,482,241
Victory Ridge Academy (8143)	5,630,497	6,361,034	7,433,843	8,776,864	10,856,191
<b>TOTALS</b>	<b>\$ 116,223,223</b>	<b>\$ 129,407,320</b>	<b>\$ 128,393,822</b>	<b>\$ 148,138,586</b>	<b>\$ 173,123,930</b>

## Charter School 5 Year Revenue History



**DIVISION AND DEPARTMENTAL ORGANIZATIONAL CHART**



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**DEPARTMENTAL BUDGET ALLOCATIONS OVERVIEW**

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**BUDGET ALLOCATIONS****Departmental Operating Funds**

Each department is issued a maximum operating allocation by the Business Services Division at the beginning of each budget cycle. Each department is expected to build its budget at or below the initial allocation, utilizing a zero-based budget model. The initial allocation is based upon a study of each department's historical expenditures. Other factors such as staff realignments, department growth or reduction, specific mandates, or new strategic initiatives are also considered during the assignment of the initial budget allocation.

After each department creates its budget, the draft is approved by the respective Assistant or Associate Superintendent and returned to the Budget Department for review. If the department requests an amount above the initial budget allocation, they must justify their request with additional data. Additional requests are reviewed by the Chief Financial Officer and may be approved, denied, or discussed further with management, including the Superintendent. Often, there are several meetings reviewing departmental operating allocations before the tentative and/or final budget is presented to the Board.

For 2023-2024, all department operating budgets were held to a \$0 increase, unless there was a contract or other expense that could not be reduced. As the state continues to hold funding levels flat, Polk County makes every effort to lessen the impact to the classroom. During the budgeting process, Budget staff normally meets with departments, making notes regarding each department's additional budget requests, and to gain an understanding of each department's individual needs. Because departments typically do not expend 100% of their budgets, we expect much of these appropriations will remain in fund balance at fiscal year-end.

**Capital Outlay**

Requests for Capital Outlay funds at the departmental level are "needs" based and require justification. Generally, Capital Outlay requests vary greatly from year to year, department by department. Often departments make requests for school-based equipment that will directly benefit students; these requests are identified, approved and fulfilled from Local Capital Improvement (1.5 Mil) millage when funding levels permit. "White fleet" (i.e. maintenance vehicles and other vehicles not used directly for student transportation) vehicle replacements are also budgeted from the General Fund as Capital Outlay, but may be funded from Local Capital Improvement (1.5 Mil) millage when state law allows and funding levels permit. Capital Outlay requests are reviewed by the senior staff of the Finance Department and may be approved, denied, or discussed further with management, including the Superintendent.

Similar to Capital Outlay requests, computer requests are also "needs" based requests. They vary greatly from year to year, department by department. Computer replacement requests are managed by the Information Systems and Technology division using a database that verifies equipment obsolescence. It is the District's desire to replace computer workstations every five years. Additionally, servers, infrastructure, peripherals, and staff growth issues are addressed. Similar to Capital Outlay requests, departments often request school-based technology that directly benefits students; these requests are identified, approved and fulfilled from Local Capital Improvement (1.5 Mil) millage when funding levels permit. Computer replacement requests may be approved, denied, or discussed further with management, including the Superintendent.

**Transportation**

The Transportation budget reflects the departmental operating funds specific to Pupil Transportation Services (function 7800).

**DEPARTMENTAL BUDGET ALLOCATIONS OVERVIEW**

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**Security**

Security appropriations are budgeted to provide contracted security guards, law enforcement during extracurricular activities, “Saturday Work Detail” salaries and supplies, relocation of security trailers, and security alarm monitoring costs throughout the District. Anti-Bullying programs are also included.

**Telephone**

Telephone appropriations are budgeted at the district level for each school and physical site. The appropriations are based on prior year expenditures, and are typically adjusted for expected increases in service rates or changes in levels of service.

**Utility Appropriations**

Utility appropriations are budgeted at the district level for each school and physical site. The appropriations are based on prior year expenditures, and are typically adjusted for significant changes in square footage, expected increases in utility rates, and completion of new schools, classroom additions, and/or new ancillary facilities.

**Professional Development Funds**

DOE discontinued funding for professional development (i.e. teacher training) as a categorical since the 2006-07 school year. The District chose to continue to fund professional development efforts. Operating funds for the Professional Development department are awarded annually in the same manner as other Departmental Operating funds. Schools may apply for, and may be awarded professional development project funds based on prioritization of their requested projects and needs as determined by the Professional Development department (based upon the Florida Core Standards for Professional Development Activities).

**Carry-over Policy**

Departmental operating funds do not carry-over from year to year. Departments are expected to budget and expend their funds during each year’s budget cycle to fulfill both their short term objectives and long term goals.

**PERFORMANCE MANAGEMENT**

According to a Government Finance Officers Association (GFOA) recommended practice: “A key responsibility of state and local governments is to develop and manage programs, services, and their related resources as efficiently and effectively as possible and to communicate the results of these efforts to the stakeholders. Performance measurement, when linked to the budget and strategic planning process, can assess accomplishments on an organization-wide basis. When used in the long-term planning and goal setting process and linked to the entity’s mission, goals, and objectives, meaningful performance measurements can assist government officials and citizens in identifying financial and program results, evaluating past resource decisions, and facilitating qualitative improvements in future decisions regarding resource allocation and service delivery.”

DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

GENERAL ADMINISTRATION

Superintendent Office  
Operating Budget  
Dept 910000000

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	2.00	2.00
Non-Admin Support	1.00	1.00	1.00	1.00	2.00
<b>Total Positions</b>	2.00	2.00	2.00	3.00	4.00
<b>Personnel Costs</b>	\$461,899	\$461,899	\$464,685	\$663,621	\$713,472
<b>Operating Expenses</b>	50,015	50,015	47,436	55,708	66,542
<b>Total</b>	<b>\$457,129</b>	<b>\$511,914</b>	<b>\$511,914</b>	<b>\$719,328</b>	<b>\$780,014</b>

Superintendent (9100)

The Superintendent's Office serves as the highest level of the District. This office works with the schools and the administrative offices to set and facilitate the District Strategic goals.

Public Relations and Strategic Partnerships  
Operating Budget  
Dept 910800000

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	2.00	2.00
Non-Admin Support	13.00	13.00	13.00	14.00	13.00
<b>Total Positions</b>	14.00	14.00	14.00	16.00	15.00
<b>Personnel Costs</b>	\$1,108,297	\$1,108,297	\$834,967	\$966,240	\$1,212,237
<b>Operating Expenses</b>	37,228	37,228	70,586	103,734	120,400
<b>Total</b>	<b>\$1,038,819</b>	<b>\$1,145,525</b>	<b>\$1,145,525</b>	<b>\$1,069,973</b>	<b>\$1,332,637</b>

Public Relations and Strategic Partnerships (9108)

This department identifies priority issues, crafts communication strategies, and executes communication campaigns to support the goals of Polk County Public Schools. It distributes important school district news and information to internal (faculty and staff) and external audiences (the general public, news media, community groups, businesses, parents, and other stakeholders). Its primary communications methods include social media, print and broadcast products, special recognition events, and SchoolMessenger. In addition, this department oversees the district's volunteer program.

Polk Education Foundation  
Operating Budget  
Dept 911400000

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	3.00	3.00	3.00	5.00	4.00
<b>Total Positions</b>	4.00	4.00	4.00	6.00	5.00
<b>Personnel Costs</b>	\$302,204	\$302,204	\$361,514	\$330,402	\$401,018
<b>Operating Expenses</b>	4,922	4,922	8,929	6,635	7,500
<b>Total</b>	<b>\$281,652</b>	<b>\$307,126</b>	<b>\$307,126</b>	<b>\$337,037</b>	<b>\$408,518</b>

Polk Education Foundation (9114)

The mission of the Polk Education Foundation (PEF) is to promote student success by mobilizing community resources to benefit student learning. The PEF provides many services each year including the administration of 450+ scholarships, AmeriCorps Polk Reads, a reading tutoring program for over 600 elementary students, Take Stock in Children, a scholarship/mentoring program for 120 students, multiple classroom and school grant programs, the Free Teacher Market, and, raises the funds to help put on the Teacher and School Related Employee of the Year and Hall of Fame Awards.

School Board Services  
Operating Budget  
Dept 918000000

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	7.00	7.00	7.00	7.00	7.00
Non-Admin Support	2.00	2.00	2.00	2.00	2.00
<b>Total Positions</b>	9.00	9.00	9.00	9.00	9.00
<b>Personnel Costs</b>	\$530,602	\$580,208	\$596,938	\$630,785	\$749,989
<b>Operating Expenses</b>	54,232	47,056	48,517	65,101	50,762
<b>Total</b>	<b>\$421,110</b>	<b>\$584,834</b>	<b>\$627,265</b>	<b>\$695,886</b>	<b>\$800,751</b>

School Board Services (9180)

The School Board determines and adopts such policies and programs as are deemed necessary for the efficient operation and general improvement of the Polk County school district. The School Board also adopts such rules and regulations to supplement those prescribed by the State Board of Education which will contribute to the more orderly and efficient operation of the School District.





DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

GENERAL ADMINISTRATION

Legal Department  
Operating Budget  
Dept 9181000000

Internal Audit Services (Auditing)  
Operating Budget  
Dept 9182000000

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	2.00	2.00	2.00	2.00	2.00
<b>Total Positions</b>	3.00	3.00	3.00	3.00	3.00
<b>Personnel Costs</b>	\$312,191	\$298,899	\$312,275	\$330,732	\$347,325
<b>Operating Expenses</b>	73,333	144,679	91,620	60,307	204,300
<b>Total</b>	<b>\$514,970</b>	<b>\$385,525</b>	<b>\$443,578</b>	<b>\$391,039</b>	<b>\$551,625</b>

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	2.00	2.00	2.00	2.00	2.00
<b>Total Positions</b>	3.00	3.00	3.00	3.00	3.00
<b>Personnel Costs</b>	\$245,528	\$237,077	\$248,439	\$278,824	\$327,677
<b>Operating Expenses</b>	95,717	95,625	114,432	125,479	198,500
<b>Total</b>	<b>\$331,027</b>	<b>\$341,244</b>	<b>\$332,702</b>	<b>\$404,303</b>	<b>\$526,177</b>

Legal Department (9181)

The General Counsel's office for the Polk County School Board uses a combination of in-house and contracted legal services. For ongoing litigation matters, the General Counsel usually refers these matters to outside counsel based on expertise. For everything else, this department provides in-house legal assistance and guidance to the School Board, Superintendent, principals, and other school officials and district staff on legal issues arising from the day-to-day operation of schools.

Internal Audit Services (9182)

Internal Auditing is an independent and objective assurance and consulting activity that assists the School Board in accomplishing its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of the organization's governance, risk management and internal control. Internal Audit provides the School Board and management with analyses, appraisals, recommendations, counsel and information concerning the activities reviewed.

GENERAL ADMINISTRATION  
Operating Budget  
Division Summary

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	12.00	12.00	12.00	14.00	14.00
Non-Admin Support	23.00	23.00	23.00	26.00	25.00
<b>Total Positions</b>	35.00	35.00	35.00	40.00	39.00
<b>Personnel Costs</b>	\$2,988,584	\$2,818,818	\$2,818,818	\$3,200,604	\$3,751,718
<b>Operating Expenses</b>	379,525	381,520	381,520	416,964	648,004
<b>Total</b>	<b>\$3,276,167</b>	<b>\$3,368,109</b>	<b>\$3,368,109</b>	<b>\$3,617,568</b>	<b>\$4,399,722</b>

Note:

Legislative Affairs (9112) and Regional Superintendents (9391-9394) were moved under the Office of Deputy Superintendent in 2014-15

COUNTYWIDE 9000000000	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
Operating Budget*	\$7,141,489	\$6,163,665	\$6,792,884	\$8,747,170	\$10,000,000
Telephone (TELE)**	1,235,000	1,235,000	1,995,435	2,201,532	2,359,272
Utilities (UTIL)	13,978,900	13,978,900	13,258,046	18,075,460	18,510,785
<b>Total Expenses</b>	22,355,389	21,377,565	22,046,365	29,024,162	30,870,057
<b>Total</b>	<b>\$22,355,389</b>	<b>\$21,377,565</b>	<b>\$22,046,365</b>	<b>\$29,024,162</b>	<b>\$30,870,057</b>

\*Included on Summary page

\*\*Beginning in FY15-16 E-Rate discount is taken out



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

DEPUTY SUPERINTENDENT OFFICE

Deputy Superintendent  
Operating Budget  
Dept 9101000000

Governmental Affairs  
Operating Budget  
Dept 9112000000

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative**	3.00	4.00	4.00	1.00	1.00
Non-Admin Support	2.00	3.00	3.00	2.00	1.00
<b>Total Positions</b>	5.00	7.00	7.00	3.00	2.00
<b>Personnel Costs</b>	\$385,708	\$265,737	\$297,785	\$280,729	\$280,191
<b>Operating Expenses</b>	14,809	2,719	3,094	9,436	8,245
<b>Total</b>	<b>\$400,517</b>	<b>\$268,456</b>	<b>\$300,879</b>	<b>\$290,166</b>	<b>\$288,436</b>

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	0.00	0.00	1.00	1.00	1.00
<b>Total Positions</b>	1.00	1.00	2.00	2.00	2.00
<b>Personnel Costs</b>	\$130,760	\$203,504	\$221,324	\$231,260	\$238,515
<b>Operating Expenses</b>	21,528	17,762	27,088	36,331	42,800
<b>Total</b>	<b>\$152,289</b>	<b>\$221,266</b>	<b>\$248,411</b>	<b>\$267,591</b>	<b>\$281,315</b>

Deputy Superintendent (9101)

This office was created in 2014 to provide support to all schools with an emphasis on the schools identified as Turnaround, Focus or Priority as indicated by the State Board of Education and/or District. We assist the Superintendent by providing leadership for school operations and the delivery of services to facilitate the best possible educational programs throughout the district.

Governmental Affairs (9112)

This department includes the Director of Legislative Affairs and Policy, who acts as legislative liaison on behalf of the school district with local, state and federal officials, and the Senior Analyst for Public Records Requests, who acts as the district contact for requests from the public for information from the District. The department leads legislative and political activities for the district and the Director acts as an advocate on behalf of the Board, Superintendent and the district with elected officials and other stakeholders in education. The Director also facilitates updates to Board policy and supervises compliance with requests for public records.

DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

DEPUTY SUPERINTENDENT OFFICE

Regional Assistant Superintendents  
Operating Budget  
Departments 9391000000-9395000000

Chief of Staff  
Operating Budget  
Department 9102000000

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	6.00	6.00	5.00	5.00	6.00
Non-Admin Support	5.00	5.00	5.00	5.00	6.00
<b>Total Positions</b>	11.00	11.00	10.00	10.00	12.00
<b>Personnel Costs</b>	\$2,950,579	\$1,140,744	\$1,079,353	\$1,112,675	\$1,346,304
<b>Operating Expenses</b>	20,382	81,162	152,208	33,388	33,750
<b>Total</b>	<b>\$2,970,961</b>	<b>\$1,221,906</b>	<b>\$1,231,561</b>	<b>\$1,146,063</b>	<b>\$1,380,054</b>

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	0.00	0.00	1.00	1.00	1.00
Non-Admin Support	0.00	0.00	1.00	1.00	1.00
<b>Total Positions</b>	0.00	0.00	2.00	2.00	2.00
<b>Personnel Costs</b>	\$0	\$0	\$177,723	\$227,300	\$243,610
<b>Operating Expenses</b>	-	-	97	1,169	5,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$177,820</b>	<b>\$228,468</b>	<b>\$248,610</b>

Regional Asst Superintendents (9391, 9392, 9393, 9394, 9395)

Each of these positions exists to perform highly responsible administrative work in providing leadership, direction, and supervision to all schools within an assigned area of the School District supervising all major curriculum areas in Instructional Programs, both at the District and school level. This division was originally created and structured geographically; it was reorganized in 2014-15 to serve Elementary schools on a geographic basis, and middle schools and high schools district-wide. Cost Center 9395 was added in 2014-15 for low performing schools.



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

**DEPUTY SUPERINTENDENT OFFICE**

Community Liason  
Operating Budget  
Departments 9104000000

**DEPUTY SUPERINTENDENT'S OFFICE**  
Operating Budget  
Division Summary

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	5.00	4.00
Non-Admin Support	0.00	0.00	0.00	0.00	0.00
<b>Total Positions</b>	0.00	0.00	0.00	5.00	4.00
<b>Personnel Costs</b>	\$0	\$0	\$0	\$462,182	\$485,714
<b>Operating Expenses</b>	-	-	-	11,714	38,900
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$473,896</b>	<b>\$524,614</b>

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	10.00	11.00	11.00	13.00	13.00
Non-Admin Support	7.00	8.00	10.00	9.00	9.00
<b>Total Positions</b>	17.00	19.00	21.00	22.00	22.00
<b>Personnel Costs</b>	\$3,467,047	\$1,609,985	\$1,598,461	\$2,314,146	\$2,594,334
<b>Operating Expenses</b>	56,719	101,644	182,390	92,038	128,695
<b>Total</b>	<b>\$3,523,766</b>	<b>\$1,711,629</b>	<b>\$1,780,851</b>	<b>\$2,406,184</b>	<b>\$2,723,029</b>



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

**OPERATIONS-Facilities**

**Facilities & Operations Services  
Operating Budget  
Dept 9601000000**

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	2.00	3.00	3.00	3.00	4.00
Non-Admin Support	17.00	17.00	17.00	19.00	22.00
<b>Total Positions</b>	19.00	20.00	20.00	22.00	26.00
<b>Personnel Costs</b>	\$1,420,700	\$1,507,256	\$1,529,855	\$1,675,045	\$2,165,490
<b>Operating Expenses</b>	139,921	108,361	287,974	190,927	290,480
<b>Total</b>	<b>\$1,434,913</b>	<b>\$1,531,851</b>	<b>\$1,560,621</b>	<b>\$1,730,518</b>	<b>\$2,455,970</b>

**Facilities (9601,9605,9608)**

The Facilities and Operation Division includes: Facilities, Architectural Services, Building code, Planning and Real Estate, Construction Services, Maintenance Services, and Custodial Services. The Division utilizes funds efficiently to maintain the schools to provide the best environment for students and staff by ensuring the systems such as AC, fire alarms, kitchen equipment, intercom, water, sewer and drainage systems are maintained and the building envelope through roofing, paving, flooring and window projects. The Custodial Services Department keeps all of the school and facilities clean and maintains the grounds and vacant lands. Through the Capital Projects program administered through the Construction Services Department, the Division is responsible for the construction of new schools, modernizations and additions, with the majority of these projects funded by the voter approved sales tax in 2018. The Planning and Real Estate Division prepares interlocal agreements with the local governments, property acquisitions, education facilities planning, student projections, attendance boundary assignment and interface with the Department of Education. The Architectural Services Department reviews plans, issue permits and conducts building inspection in accordance with code. Budgets are established for the various capital projects and maintenance projects through State and local funds.

**Maintenance Services  
Operating Budget  
Dept 9605000000**

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	1.00	1.00
Non-Admin Support	207.70	203.60	203.60	202.60	202.60
<b>Total Positions</b>	207.70	203.60	203.60	203.60	203.60
<b>Personnel Costs</b>	\$11,008,989	\$11,331,632	\$11,604,269	\$11,843,063	\$14,140,158
<b>Operating Expenses</b>	577,169	594,413	817,226	889,495	884,200
<b>Total</b>	<b>\$11,826,739</b>	<b>\$12,196,712</b>	<b>\$11,586,158</b>	<b>\$13,017,220</b>	<b>\$15,024,358</b>

**Custodial Services  
Operating Budget  
Dept 9608000000**

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	74.00	72.75	71.75	71.75	75.75
<b>Total Positions</b>	74.00	72.75	71.75	71.75	75.75
<b>Personnel Costs</b>	\$2,608,161	\$2,614,688	\$2,807,653	\$3,224,569	\$3,987,813
<b>Operating Expenses</b>	2,625,813	2,620,921	2,658,654	2,660,967	2,847,541
<b>Total</b>	<b>\$5,233,974</b>	<b>\$5,235,609</b>	<b>\$5,466,308</b>	<b>\$5,885,536</b>	<b>\$6,835,354</b>



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

OPERATIONS-Facilities

EERS Operating Budget Dept 9802000000					
formerly in Information Systems					
Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	1.00
Non-Admin Support	43.00	43.00	43.00	43.00	50.00
<b>Total Positions</b>	43.00	43.00	43.00	43.00	51.00
<b>Personnel Costs</b>	\$2,672,067	\$2,584,057	\$2,768,865	\$2,853,570	\$3,713,734
<b>Operating Expenses</b>	319,096	134,121	210,615	299,132	708,715
<b>Total</b>	<b>\$2,991,163</b>	<b>\$2,718,177</b>	<b>\$2,979,480</b>	<b>\$3,152,701</b>	<b>\$4,422,449</b>

OPER-Facilities Operating Budget Summary					
Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	2.00	3.00	3.00	4.00	6.00
Non-Admin Support	341.70	336.35	335.35	336.35	350.35
<b>Total Positions</b>	343.70	339.35	338.35	340.35	356.35
<b>Personnel Costs</b>	\$17,709,917	\$18,037,632	\$18,710,642	\$19,596,246	\$24,007,195
<b>Operating Expenses</b>	\$3,661,998	\$3,457,816	\$3,974,469	\$4,040,521	\$4,730,936
<b>Total</b>	<b>\$21,371,915</b>	<b>\$21,495,448</b>	<b>\$22,685,110</b>	<b>\$23,636,767</b>	<b>\$28,738,131</b>

**EERS (Electronic Equipment Repair & Support) (9802)**

Provides support for technology related repairs, manages the district voice over IP phone system and video camera system. Manages the Erate filing process. Installs and manages the wireless infrastructure including fiber installs throughout the district.

**Major accomplishments for 2017-2018 include:**

- ♦ The replacement of FastPass and the Implementation of Raptor, Began implementation of Voice



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

**OPER-Information Systems and Technology**

**Information Technology (formerly Data Processing)  
Operating Budget  
Dept 9801000000**

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	3.00	2.00	2.00	3.00	4.00
Non-Admin Support	34.00	31.00	31.00	36.00	35.00
<b>Total Positions</b>	37.00	33.00	33.00	39.00	39.00
<b>Personnel Costs</b>	\$2,327,509	\$2,351,815	\$2,334,550	\$2,667,437	\$3,403,086
<b>Operating Expenses</b>	927,636	784,465	680,594	1,202,688	1,167,404
<b>Total</b>	<b>\$3,255,144</b>	<b>\$3,136,280</b>	<b>\$3,015,145</b>	<b>\$3,870,125</b>	<b>\$4,570,490</b>

**Information Technology (9801)**

This department consists of: Software Development, Help Desk/Computer Operations. Software Development is responsible for the construction, operation, maintenance and upgrade of the District's diverse software applications. Help Desk provides support on the various computer applications that are available in Information Technology. Computer Operations and monitors System Backups of critical Applications and manages users accounts and access to district resources.

**Information Services  
Operating Budget  
Dept 9811000000**

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	15.00	12.00	16.00	17.00	17.00
<b>Total Positions</b>	16.00	13.00	17.00	18.00	18.00
<b>Personnel Costs</b>	\$912,269	\$944,838	\$972,481	\$1,148,240	\$1,218,626
<b>Operating Expenses</b>	63,113	48,160	285,927	15,009	87,705
<b>Total</b>	<b>975,382</b>	<b>992,998</b>	<b>1,258,408</b>	<b>1,163,249</b>	<b>1,306,331</b>

**Information Services (9811)**

The department works cooperatively with administration, clerical staff, counselors and district office personnel to maintain the accuracy and integrity of data in our district's student information system (FOCUS).

**Computer Networking  
Operating Budget  
Dept 9803000000**

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	1.00
Non-Admin Support	12.99	13.99	14.99	13.99	14.09
<b>Total Positions</b>	12.99	13.99	14.99	13.99	15.09
<b>Personnel Costs</b>	\$1,107,183	\$1,158,292	\$1,158,656	\$1,230,226	\$1,407,073
<b>Operating Expenses</b>	10,640	10,767	21,143	21,978	39,640
<b>Total</b>	<b>\$1,117,824</b>	<b>\$1,169,059</b>	<b>\$1,179,799</b>	<b>\$1,252,204</b>	<b>\$1,446,713</b>

**Networking Operations (9803)**

This Department provides many services in support of District use of information system technology. We also give infrastructure services and support for many of the Mission Critical Applications used by the District that include SAP, Email (Office 365), FOCUS, and several shared instructional applications, and internet filtering. Networking supports "from internet all the way through to the desktop". We also assist the school-based network managers and aid in the deployment and support of desktop systems and applications.

**School Technology Services  
Operating Budget  
Dept 9821000000**

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	13.00	13.00	15.00	13.00	13.00
<b>Total Positions</b>	14.00	14.00	16.00	14.00	14.00
<b>Personnel Costs</b>	\$940,164	\$922,387	\$855,571	\$911,408	\$1,180,744
<b>Operating Expenses</b>	789,319	750,094	285,927	15,009	675,500
<b>Total</b>	<b>\$1,729,483</b>	<b>\$1,672,481</b>	<b>\$1,141,498</b>	<b>\$926,417</b>	<b>\$1,856,244</b>

**School Technology Services (9821)**

This department 1. Provides all schools and district offices with instructional technology resources, best practices, professional development and support to facilitate effective technology use by school staff and students. 2. Collaborates with district instructional staff to mentor and model seamless integration with content in the classrooms. 3. Implements DOE instructional technology initiatives. 4. Coordinates technology grants with all stakeholders where the primary impact is for the enhancement and use of technology in the schools. 5. Provides support for the district LMS and Professional Development platforms. 6. Coordinates the Internet Safety Curriculum implementation in all schools. 7. Encourages all STS and instructional staff participation in professional development on emerging technologies and strategies to ensure a high level of technology expertise.



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

OPER-Information Systems and Technology

Instructional Television  
Operating Budget  
Dept 9822000000

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	3.00	3.00	3.00	5.00	5.00
<b>Total Positions</b>	3.00	3.00	3.00	5.00	5.00
<b>Personnel Costs</b>	\$176,701	\$184,999	\$278,068	\$311,523	\$323,737
<b>Operating Expenses</b>	138,991	66,865	285,927	15,009	334,700
<b>Total</b>	<b>\$315,692</b>	<b>\$251,864</b>	<b>\$563,995</b>	<b>\$326,532</b>	<b>\$658,437</b>

OPER-Information Systems and Technology  
Operating Budget  
Summary

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	5.00	4.00	4.00	5.00	7.00
Non-Admin Support	77.99	72.99	79.99	84.99	84.09
<b>Total Positions</b>	82.99	76.99	83.99	89.99	91.09
<b>Personnel Costs</b>	\$ 5,463,825	\$ 5,562,331	\$ 5,599,326	\$ 6,268,834	\$ 7,533,266
<b>Operating Expenses</b>	1,929,700	1,660,351	1,559,518	1,269,692	2,304,949
<b>Total</b>	<b>\$7,393,525</b>	<b>\$7,222,683</b>	<b>\$7,158,844</b>	<b>\$7,538,526</b>	<b>\$9,838,215</b>

Instructional Television (9822)

The Instructional Television Department (ITV) serves the district in six main ways:

1. Designing, ordering, installing, and maintaining student media production hardware, software, and studios in all schools.
2. Training teachers and students in the use of these facilities.
3. Showing teachers, students, and administrators the myriad ways a strong ITV program can serve a school and its community by promoting communication, academics, reading and study skills, extracurricular activities, community service, positive social behavior, and safety.
4. Preparing students for entry into the media field or admission into higher education film and broadcast journalism programs by fostering the development of important 21st century skills.
5. Creating a climate that promotes excellence through a yearlong district-wide student media competition that culminates in a Hollywood-style celebration known as the Video Awards Ceremony.
6. Collaborate with other district departments in the production of videos that help the district meet its strategic goals.



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

OPER-Support Services

Transportation  
Operating Budget  
Dept 9501000000

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>* includes CC 9505 Vehicle Services</b>					
<b>Positions</b>					
Administrative	3.00	5.00	4.00	5.00	5.00
Non-Admin Support	778.00	777.00	774.00	776.00	818.00
<b>Total Positions</b>	<b>781.00</b>	<b>782.00</b>	<b>778.00</b>	<b>781.00</b>	<b>823.00</b>
<b>Personnel Costs</b>	<b>\$25,626,516</b>	<b>\$26,609,214</b>	<b>\$27,088,978</b>	<b>\$31,022,312</b>	<b>\$31,403,002</b>
<b>Operating Expenses</b>	<b>5,893,515</b>	<b>6,596,121</b>	<b>6,596,121</b>	<b>6,596,121</b>	<b>10,642,600</b>
<b>Total</b>	<b>\$31,520,031</b>	<b>\$33,205,335</b>	<b>\$33,685,099</b>	<b>\$37,618,434</b>	<b>\$42,045,602</b>

Transportation (9501)

Transportation provides safe, cost effective and convenient transportation services for nearly 50,000 students. Vehicle Services coordinates with schools, departments, and divisions providing vehicle purchases, vehicle and equipment maintenance, and school transportation safety services so that students will be provided a safe, orderly and economic means of transportation to and from school each day.

Courier Services  
Operating Budget  
Dept 9503000000

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	3.00	3.00	3.00	4.00	4.00
<b>Total Positions</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>
<b>Personnel Costs</b>	<b>\$161,303</b>	<b>\$167,877</b>	<b>\$197,084</b>	<b>\$266,210</b>	<b>\$252,546</b>
<b>Operating Expenses</b>	<b>52,560</b>	<b>85,246</b>	<b>89,114</b>	<b>75,905</b>	<b>125,000</b>
<b>Total</b>	<b>\$213,862</b>	<b>\$253,124</b>	<b>\$286,198</b>	<b>\$342,115</b>	<b>\$377,546</b>

Courier Services (9503)

This department provides efficient delivery services of district related information and materials to 120+ schools and District Office facilities. The department receives and distributes all U.S. Mail for District Office personnel.

Waste Recycling Management  
Operating Budget  
Dept 9502000000

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	0.00	0.00	0.00	1.00	1.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Personnel Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$69,250</b>	<b>\$65,456</b>
<b>Operating Expenses</b>	<b>2,262</b>	<b>2,054</b>	<b>1,427</b>	<b>-</b>	<b>6,500</b>
<b>Total</b>	<b>\$2,262</b>	<b>\$2,054</b>	<b>\$1,427</b>	<b>\$69,250</b>	<b>\$71,956</b>

Waste Recycling Management (9502)

This department was created to continually monitor and make changes and improvements to the District's waste and recycling programs to ensure safe, efficient, and economical operations. We assist and educate administrators, staff, and students on ways and means to reduce their solid waste output and use our resources more effectively.

Safe Schools  
Operating Budget  
Dept 9504000000 and 9506000000

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	1.00	0.00
Non-Admin Support	0.00	0.00	0.00	16.00	37.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17.00</b>	<b>37.00</b>
<b>Personnel Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,575,934</b>	<b>\$1,941,578</b>
<b>Operating Expenses</b>	<b>4,699,465</b>	<b>4,602,949</b>	<b>4,560,981</b>	<b>4,175,142</b>	<b>6,694,223</b>
<b>Total</b>	<b>\$4,699,465</b>	<b>\$4,602,949</b>	<b>\$4,560,981</b>	<b>\$5,751,076</b>	<b>\$8,635,801</b>

Safe Schools (9504)

This department provides administrative and technical support in the implementation and administration of the District's emergency and disaster preparedness plan and the School Safety Operations. We also provide school resource officers for schools. We work closely with the Emergency Operations Center to provide information regarding weather and weather related incidents. The Safe Schools department also works with the Law Enforcement agencies to ensure our students and staff are safe.





DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

OPER-Support Services

Warehousing-formerly under OPER-Facilities  
Operating Budget  
Dept 9422000000

OPER-Support Services  
Operating Budget  
Summary

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	22.60	21.60	21.60	23.60	23.70
<b>Total Positions</b>	22.60	21.60	21.60	23.60	23.70
<b>Personnel Costs</b>	\$1,220,547	\$1,245,879	\$1,270,161	\$1,376,087	\$1,585,240
<b>Operating Expenses</b>	240,532	112,559	187,274	262,939	472,300
<b>Total</b>	<b>\$1,461,079</b>	<b>\$1,358,437</b>	<b>\$1,457,435</b>	<b>\$1,639,027</b>	<b>\$2,057,540</b>

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	3.00	5.00	4.00	6.00	5.00
Non-Admin Support	803.60	801.60	798.60	820.60	883.70
<b>Total Positions</b>	806.60	806.60	802.60	826.60	888.70
<b>Personnel Costs</b>	\$27,008,366	\$28,022,970	\$28,556,223	\$34,309,795	\$35,247,822
<b>Operating Expenses</b>	10,888,334	11,398,929	11,434,917	11,110,107	17,940,623
<b>Total</b>	<b>\$37,896,700</b>	<b>\$39,421,899</b>	<b>\$39,991,140</b>	<b>\$45,419,902</b>	<b>\$53,188,445</b>

Warehousing (9422)

Warehousing provides quality materials and services at a reasonable cost to the schools and centers of the District.



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

TEACHING AND LEARNING

Office of Assessment, Accountability and Evaluation  
Operating Budget  
Dept 910600000

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	2.00	2.00	1.00	1.00	1.00
Non-Admin Support	9.30	9.50	9.00	9.00	9.00
<b>Total Positions</b>	11.30	11.50	10.00	10.00	10.00
<b>Personnel Costs</b>	\$797,599	\$653,616	\$843,059	\$875,588	\$912,485
<b>Operating Expenses</b>	237,031	512,963	403,164	41,223	577,900
<b>Total</b>	<b>\$1,034,630</b>	<b>\$1,166,579</b>	<b>\$1,246,223</b>	<b>\$916,811</b>	<b>\$1,490,385</b>

Office of Accountability (9106)

Assessment, Accountability & Evaluation (AAE) provides resources pertaining to district, state and national assessments, including the Polk County Public Schools assessment calendar, student learning progress monitoring, data visualization dashboards, information on the state calculation of school grades, school improvement ratings, teacher and administrator evaluations, district grants, and research.

Driver Education and Athletics  
Operating Budget  
Dept 9325000000, 9326000000, 9327000000

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	1.00	1.00
Non-Admin Support	2.00	2.00	2.00	4.00	4.00
<b>Total Positions</b>	2.00	2.00	2.00	5.00	5.00
<b>Personnel Costs</b>	\$124,212	\$127,635	\$133,125	\$410,193	\$431,352
<b>Operating Expenses</b>	623,029	611,377	489,299	642,722	698,750
<b>Total</b>	<b>\$747,241</b>	<b>\$739,012</b>	<b>\$622,424</b>	<b>\$1,052,916</b>	<b>\$1,130,102</b>

Athletics, Driver Ed , Physical Education (9325, 9326, 9327)

This department supervises the athletic programs at all high schools and provides leadership and direction in the proper operation of the entire program. We also assist each school with their athletic accounts so they will be solvent at year's end. We closely monitor the daily operation of all high school athletic programs and help develop a good working relationship between the school, coaches, players, parents, fans, officials, media and entire community. We work to improve the effectiveness of the PE programs at all levels and coordinate/organize the Driver Education program through our agreement with Florida Virtual School, Polk County Sheriff Office and the Florida Safety Council.

ESOL  
Operating Budget  
Dept 9345000000

formerly in Learning Support

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	2.50	2.50	2.50	3.00	3.00
<b>Total Positions</b>	3.50	3.50	3.50	4.00	4.00
<b>Personnel Costs</b>	\$266,961	\$207,091	\$339,957	\$342,538	\$391,906
<b>Operating Expenses</b>	19,952	22,461	35,489	40,226	30,500
<b>Total</b>	<b>\$286,913</b>	<b>\$229,551</b>	<b>\$375,447</b>	<b>\$382,764</b>	<b>\$422,406</b>

English to Speakers of Other Languages - ESOL (9345)

ESOL provides support and guidance related compliance with state rules, statutes and the consent decree. **World Languages** provides support to teachers of foreign languages in the areas of instructional delivery. **Foreign Exchange** ensures compliance with federal regulations as established by the US Department of State.

Teaching and Learning and Professional Development  
Operating Budget  
Dept 9350000000, Dept 9302000000

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
Professional Development moved to Teaching and Learning from HR in 14/15.					
<b>Positions</b>					
Administrative	1.90	1.90	1.90	2.50	3.50
Non-Admin Support	5.00	4.00	6.00	11.00	11.00
<b>Total Positions</b>	6.90	5.90	7.90	13.50	14.50
<b>Personnel Costs</b>	\$378,970	\$553,040	\$1,413,479	\$554,158	\$1,516,101
<b>Operating Expenses</b>	175,597	77,741	88,749	157,887	252,070
<b>Total</b>	<b>\$554,567</b>	<b>\$630,781</b>	<b>\$1,502,228</b>	<b>\$712,044</b>	<b>\$1,768,171</b>

Teaching and Learning (9350) and Professional Development (9302)

Professional Development exists for the purpose of providing quality-learning opportunities for all employees to enhance student learning. We do this by using web-based and technological capabilities, through more job-embedded professional learning opportunities, webinars, electronic forms, video conferences, Microsoft Teams, Google, live meetings, and the interactive Professional Development Website. We support the professional development of teachers, leaders and other staff related to enhancing the professional practices of adults that will in turn, lead to an improvement in the academic performance and achievement of our students. We work with colleagues in our Teaching and Learning Division to provide area specific content.



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

TEACHING AND LEARNING

**K-12 Curriculum and Instruction  
Operating Budget  
Dept 9335000000**

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	4.00	4.00	4.00	4.00	4.00
Non-Admin Support	2.95	8.00	8.00	2.00	2.00
<b>Total Positions</b>	6.95	12.00	12.00	6.00	6.00
<b>Personnel Costs</b>	\$981,759	\$1,156,906	\$1,047,526	\$542,929	\$679,704
<b>Operating Expenses</b>	61,283	39,296	30,259	26,330	57,436
<b>Total</b>	<b>\$1,043,042</b>	<b>\$1,196,202</b>	<b>\$1,077,785</b>	<b>\$569,259</b>	<b>\$737,140</b>

**K-12 Curriculum and Instruction (9335)**

The K-12 Curriculum and Instruction Department is dedicated to the district mission to provide rigorous relevant learning experiences that result in high achievement for our students. In the spirit of servant leadership, department staff members (experienced, knowledgeable practitioners) work to ensure consistency, intensity and fidelity of the district curricular and instructional program. Our goal is to support teachers in their efforts to present high quality, deeply engaging learning experiences for students.

**Library Media Services  
Operating Budget  
Dept 9340000000**

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	1.00
Non-Admin Support	3.00	3.00	3.00	3.00	2.00
<b>Total Positions</b>	3.00	3.00	3.00	3.00	3.00
<b>Personnel Costs</b>	\$175,171	\$168,404	\$131,850	\$88,299	\$267,184
<b>Operating Expenses</b>	212,787	207,273	197,291	363,452	214,467
<b>Total</b>	<b>\$387,958</b>	<b>\$375,677</b>	<b>\$329,141</b>	<b>\$451,751</b>	<b>\$481,651</b>

**Library Media Services (9340)**

Library Media Services is a resource for schools. We provide:

- ◆ Technical support to schools and best practice workshop for using Accelerated Reader
- ◆ Professional development featuring the latest trends in library media
- ◆ Culminating activity to promote the reading of the Sunshine State Young Readers
- ◆ Sustained support of Destiny Textbook Manager for better management of textbook dollars
- ◆ Assistance to schools who need help with updating library media centers and collections.

**Academic Competition  
Operating Budget  
Dept 9335100000**

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
*New in 2014/15-National Academic Competition					
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	0.50	0.50	0.50	1.00	1.00
<b>Total Positions</b>	0.50	0.50	0.50	1.00	1.00
<b>Personnel Costs</b>	\$41,108	\$42,558	\$87,921	\$96,819	\$99,861
<b>Operating Expenses</b>	254,086	-	1,032	47,680	281,106
<b>Total</b>	<b>\$295,193</b>	<b>\$42,558</b>	<b>\$88,953</b>	<b>\$144,499</b>	<b>\$380,967</b>

**Academic Competition (93351)**

The Academic Competitions department coordinates curricular based academic competition for students beginning in 5th Grade. It coordinates a state-wide high school academic tournament. Yearly tournaments include Fifth Grade Academic Team, Middle School Academic Team, High School A-Team, as well as the Commissioner's Academic Challenge. We provide student recognition through collaborative ventures between the district, community and private entities.

**Fine Arts  
Operating Budget  
Dept 9360000000**

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	1.00	1.00	1.00	4.00	4.00
<b>Total Positions</b>	2.00	2.00	2.00	5.00	5.00
<b>Personnel Costs</b>	\$163,451	\$167,105	\$175,472	\$195,239	\$469,441
<b>Operating Expenses</b>	163,225	157,947	105,792	168,400	172,900
<b>Total</b>	<b>\$326,676</b>	<b>\$325,052</b>	<b>\$281,265</b>	<b>\$363,639</b>	<b>\$642,341</b>

**Fine Arts (9360)**

The Fine Arts Department coordinates the arts programs including Music, Dance, Visual Arts, and Drama. We strive to prepare our students for careers where problem solving is needed commodity as well as careers in the art and life-long participation in the arts.



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

TL- Choice and Federal

Acceleration and Innovation (formerly Magnet, Choice, & Federal)  
Operating Budget  
Dept 9107000000

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	0.17	0.17	0.17	0.17	1.17
Non-Admin Support	2.32	2.32	2.40	7.97	9.97
<b>Total Positions</b>	2.49	2.49	2.57	8.14	11.14
<b>Personnel Costs</b>	\$174,485	\$164,983	\$172,444	\$602,279	\$969,555
<b>Operating Expenses</b>	3,211	1,525	819	25,041	45,050
<b>Total</b>	<b>\$177,696</b>	<b>\$166,508</b>	<b>\$173,263</b>	<b>\$627,320</b>	<b>\$1,014,605</b>

Office of Accel & Innovation -formerly School Choice (9107)

The Office of Acceleration and Innovation provides outreach and support for families seeking educational choice options with the Polk County School system and enrollment and program support for all district magnet and choice K-12 programs. In addition, this office oversees the implementation of the MSAP (Magnet Schools Assistance Program) Grants to implement new magnet programming supporting diversity efforts of the district and oversees all state mandated choice scholarship programs including McKay, HOPE and Opportunity Scholarships as well as oversight of charter schools that the district has approved or sponsored.

Charter Schools  
Operating Budget  
Dept 9385000000

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	2.00	2.00	2.00	2.00	2.00
<b>Total Positions</b>	3.00	3.00	3.00	3.00	3.00
<b>Personnel Costs</b>	\$175,244	\$188,004	\$197,720	\$224,061	\$253,245
<b>Operating Expenses</b>	39,061	39,069	42,647	7,777	37,850
<b>Total</b>	<b>\$214,305</b>	<b>\$227,074</b>	<b>\$240,367</b>	<b>\$231,838</b>	<b>\$291,095</b>

Office of Charter Schools (9385)

The Office of Charter Schools works with 29 schools overseeing contract management, academic accountability and compliance with applicable laws and regulations. The department expects for charter schools to meet performance standards and targets on a range of measures and metrics set forth in their contracts. Additionally, the office focuses on holding charter schools accountable for fulfilling public education obligations.

Teenage Parent Program  
Operating Budget  
Dept 9372000000

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	1.00	1.00
Non-Admin Support	2.00	2.00	2.00	1.00	1.00
<b>Total Positions</b>	2.00	2.00	2.00	2.00	2.00
<b>Personnel Costs</b>	\$113,015	\$116,026	\$124,324	\$163,278	\$169,218
<b>Operating Expenses</b>	78,228	88,787	35,167	33,238	113,137
<b>Total</b>	<b>\$191,243</b>	<b>\$204,813</b>	<b>\$159,491</b>	<b>\$196,516</b>	<b>\$282,355</b>

Teenage Parent Program (9372)

The Teenage Parent Program is designed to meet the needs of pregnant or parenting students and their children. This voluntary program is designed to provide participating students educational and ancillary services to facilitate the completion of high school.

DJJ Education  
Operating Budget  
Dept 9352000000

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	0.00	1.00	0.00	1.00	1.00
Non-Admin Support	2.00	2.05	3.00	1.00	4.75
<b>Total Positions</b>	2.00	3.05	3.00	2.00	5.75
<b>Personnel Costs</b>	\$124,212	\$380,292	\$278,049	\$296,939	\$415,519
<b>Operating Expenses</b>	26,160	25,301	6,833	15,813	29,100
<b>Total</b>	<b>\$150,372</b>	<b>\$405,593</b>	<b>\$284,882</b>	<b>\$312,752</b>	<b>\$444,619</b>

DJJ Education (9352)

DJJ (Department of Juvenile Justice) Education Programs staff of Polk County Schools is committed to providing students identified as at-risk and their parents with educational opportunities equal to or greater than the services they would receive in a regular school.



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

TL-Multiple Pathways

Discipline  
Operating Budget  
Dept 9351000000

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	1.00	1.00	0.00	2.00	3.00
Non-Admin Support	4.00	4.00	1.00	16.00	9.00
<b>Total Positions</b>	5.00	5.00	1.00	18.00	12.00
<b>Personnel Costs</b>	\$269,372	\$34,641	\$483,439	\$483,439	\$916,190
<b>Operating Expenses</b>	38,336	43,160	54,628	54,628	156,650
<b>Total</b>	<b>\$307,708</b>	<b>\$77,801</b>	<b>\$538,066</b>	<b>\$538,066</b>	<b>\$1,072,840</b>

Discipline Department (9351)

The Discipline Department is committed to providing the parents, students and staff of Polk County an accurate and courteous interpretation that facilitates implementation of the Student Code of Conduct and other disciplinary strategies in a fair and equitable manner.

Preschool Programs and MTSS  
Operating Budget  
Department 9310000000

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
*was covered by grants prior to 2022-23					
<b>Positions</b>					
Administrative	0.00	0.00	0.00	3.00	2.00
Non-Admin Support	0.00	0.00	0.00	1.00	7.00
<b>Total Positions</b>	0.00	0.00	0.00	4.00	9.00
<b>Personnel Costs</b>	\$0	\$0	\$0	\$550,499	\$796,289
<b>Operating Expenses</b>	-	-	-	8,091	15,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$558,590</b>	<b>\$811,289</b>

Multiple Pathways Education (aka Workforce)  
Operating Budget  
Dept 9380000000

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	1.80	1.00	2.00	2.00	8.00
Non-Admin Support	8.00	7.00	6.00	7.78	4.00
<b>Total Positions</b>	9.80	8.00	8.00	9.78	12.00
<b>Personnel Costs</b>	\$732,332	\$595,866	\$551,259	\$702,112	\$1,135,664
<b>Operating Expenses</b>	468,146	413,755	463,878	361,902	100,000
<b>Total</b>	<b>\$1,200,478</b>	<b>\$1,009,621</b>	<b>\$1,015,136</b>	<b>\$1,064,014</b>	<b>\$1,235,664</b>

Multiple Pathways Education (9380)

Our Mission is to educate students to be responsible, productive, competent contributors to the workforce. We offer assistance, information and guidance on: Academies and Pre-Academies; Programs such as Agriscience, Business, Diversified, Family & Consumer Sciences, Health Science, Industrial, Marketing, Public Service and Technology; Services which include Adult Education, Farmworkers, GED, and Career Pathways; School Enterprises in business, childcare, culinary, fashion, and technology.

TEACHING AND LEARNING (excluding Learning Support)  
Operating Budget  
Summary

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	13.87	14.07	12.07	20.67	29.67
Non-Admin Support	46.57	49.87	48.40	73.75	73.72
<b>Total Positions</b>	60.44	63.94	60.47	94.42	103.39
<b>Personnel Costs</b>	\$4,638,054	\$4,769,527	\$6,102,398	\$6,128,371	\$9,423,714
<b>Operating Expenses</b>	2,400,131	2,240,655	1,955,046	1,994,409	2,781,916
<b>Total</b>	<b>\$7,038,185</b>	<b>\$7,010,182</b>	<b>\$8,057,444</b>	<b>\$8,122,779</b>	<b>\$12,205,630</b>



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

TL-Learning Support

Exceptional Student Education  
Operating Budget  
Dept 9365000000 (includes 9364000000 & 9367000000)

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	1.10	1.60	1.60	1.65	4.55
Non-Admin Support	10.90	6.60	36.40	20.40	22.40
<b>Total Positions</b>	12.00	8.20	38.00	22.05	26.95
<b>Personnel Costs</b>	\$619,594	\$658,566	\$1,047,217	909,895	\$2,410,341
<b>Operating Expenses</b>	2,664,139	2,619,883	2,878,297	3,539,017	7,710,885
<b>Total</b>	<b>\$3,283,733</b>	<b>\$3,278,449</b>	<b>\$3,925,513</b>	<b>\$4,448,912</b>	<b>\$10,121,226</b>

**Exceptional Student Education (9365), Learning Support (9364), Mental Health(9367)**  
ESE was created to enhance the instructional programs at every school by providing specially designed instruction and related services for students with disabilities. The ESE Department has over 800 teachers in in-service training throughout the year. Additional support services such as occupational therapy, physical therapy, speech therapy, mental health counseling, assistive technology and audiological evaluations are provided to the students as needed per their IEP.

Student Services  
Operating Budget  
Dept 9370000000

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	1.00	1.00	0.70	0.70	1.70
Non-Admin Support	29.50	30.00	23.10	46.90	61.10
<b>Total Positions</b>	30.50	31.00	23.80	47.60	62.80
<b>Personnel Costs</b>	\$1,746,765	\$1,750,925	\$2,113,061	2,494,735	\$5,098,435
<b>Operating Expenses</b>	232,253	301,546	150,350	252,976	291,590
<b>Total</b>	<b>\$1,979,018</b>	<b>\$2,052,470</b>	<b>\$2,263,411</b>	<b>\$2,747,710</b>	<b>\$5,390,025</b>

**Student Services Department (9370)**  
The mission of Student Services is to provide learning supports that facilitate, academic, behavioral, physical, and social-emotional development, while removing barriers that impede academic success. Student Services professionals include school nurses, school social workers, and school psychologists.

Hepatitis B Vaccinations  
Operating Budget  
Dept 9390100000/9371000000

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	0.00	0.00	0.00	0.00	0.00
<b>Total Positions</b>	0.00	0.00	0.00	0.00	0.00
<b>Personnel Costs</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>	902	1,169	1,131	5,399	3,395
<b>Total</b>	<b>\$902</b>	<b>\$1,169</b>	<b>\$1,131</b>	<b>\$5,399</b>	<b>\$3,395</b>

**Hepatitis B Vaccinations (9371)**  
Provides free HepB immunizations to PCSB Category I personnel. All other PCSB employees may receive the immunizations at cost. Over 450 immunizations are given annually. This program also covers hearing impaired expenses associated with employee training in CPR/AED/First Aid and Bloodborne Pathogens Training.

Teaching and Learning- Learning Support  
Operating Budget  
Summary

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	2.10	2.60	2.30	2.35	6.25
Non-Admin Support	40.40	36.60	59.50	67.30	83.50
<b>Total Positions</b>	42.50	39.20	61.80	69.65	89.75
<b>Personnel Costs</b>	\$ 2,366,359	\$ 2,409,491	\$ 3,160,278	\$ 3,404,629	\$ 7,508,776
<b>Operating Expenses</b>	\$ 2,897,294	\$ 2,922,598	\$ 3,029,778	\$ 3,797,392	\$ 8,005,870
<b>Total</b>	<b>\$5,263,653</b>	<b>\$5,332,089</b>	<b>\$6,190,055</b>	<b>\$7,202,021</b>	<b>\$15,514,646</b>



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

**BUSINESS SERVICES**

**Finance  
Operating Budget  
Dept 9401000000**

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
includes CC 94011 Property Accounting and CC 94012 Auxiliary Accounting					
<b>Positions</b>					
Administrative	3.00	3.00	3.00	3.00	5.00
Non-Admin Support	27.65	32.65	28.65	27.65	26.50
<b>Total Positions</b>	30.65	35.65	31.65	30.65	31.50
<b>Personnel Costs</b>	\$1,764,121	\$1,787,746	\$1,679,647	\$2,029,249	\$2,431,980
<b>Operating Expenses</b>	85,133	44,141	102,713	149,694	144,680
<b>Total</b>	<b>\$1,849,254</b>	<b>\$1,831,887</b>	<b>\$1,782,359</b>	<b>\$2,178,942</b>	<b>\$2,576,660</b>

**Finance (9401)**

Finance assists all areas of the District including departments, schools, federal projects and capital projects, in administering the budget, processing all purchase orders, contracts, other requests for goods and services, and payment for those goods and services as such payments are certified appropriate.

Property Accounting accounts for the District's tangible personal property. Auxiliary Accounting handles the accounting for all of Foodservice, including the cafeterias at all the schools, as well as the accounting for all internal accounts which are the Student Activities funds at all schools and departments.

Staffing maintains the management/personnel position control system for the school and district staffing plan unit allocations.

**Risk Management  
Operating Budget  
Dept 9410000000**

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
In FY21 all positions related to Internal Service funds were moved from here					
<b>Positions</b>					
Administrative	1.00	1.00	0.25	0.25	0.25
Non-Admin Support	10.00	10.00	5.30	8.00	9.00
<b>Total Positions</b>	11.00	11.00	5.55	8.25	9.25
<b>Personnel Costs</b>	\$574,702	\$49,236	\$238,207	\$409,665	\$573,093
<b>Operating Expenses</b>	448,947	425,910	444,081	383,087	341,030
<b>Total</b>	<b>\$1,023,648</b>	<b>\$475,147</b>	<b>\$682,289</b>	<b>\$792,752</b>	<b>\$914,123</b>

**Risk Management (9410)**

The Risk Management & Employee Benefits Department administers a combination of self-insurance and insurance products designed to retain and attract employees. The department also manages the retirement and voluntary retirement programs, as well as FMLA leave. We purchase property and casualty insurance products and use risk management techniques to mitigate and control losses to protect the financial resources of the Polk County School Board. The department is also involved in managing large disaster claims associated with the School Board's property or other risks. The department manages a \$100 million self-insured group health program, including employee health & wellness centers, other group employee benefits, COBRA, retiree health insurance for those under 65, disability insurance and other voluntary employee benefits. The department also manages the Florida Retirement System process, 403(b) voluntary retirement programs and 401(a) terminal pay plan. Risk Management programs include self-insured general and auto Liability claims, self-insured workers' compensation, student accident insurance, cyber and active shooter insurance policies and the application of risk mitigation/reduction techniques to its self-insured risks.

**Payroll  
Operating Budget  
Dept 9403000000**

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	2.00	2.00
Non-Admin Support	8.00	8.00	8.00	7.00	6.00
<b>Total Positions</b>	9.00	9.00	9.00	9.00	8.00
<b>Personnel Costs</b>	\$411,225	\$416,605	\$497,886	\$495,758	\$635,252
<b>Operating Expenses</b>	48,747	45,179	16,192	22,877	34,700
<b>Total</b>	<b>\$459,973</b>	<b>\$461,785</b>	<b>\$514,078</b>	<b>\$518,636</b>	<b>\$669,952</b>

**Payroll (9403)**

We process payrolls for the District's 13,500 plus employees and reports wage data to various state and federal agencies as required by law.

**Purchasing  
Operating Budget  
Dept 9420000000**

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	10.00	10.00	10.00	10.00	11.00
<b>Total Positions</b>	11.00	11.00	11.00	11.00	12.00
<b>Personnel Costs</b>	\$565,490	\$553,229	\$590,488	\$729,279	\$855,090
<b>Operating Expenses</b>	8,267	5,167	3,845	5,036	8,300
<b>Total</b>	<b>\$573,757</b>	<b>\$558,396</b>	<b>\$594,333</b>	<b>\$734,315</b>	<b>\$863,390</b>

**Purchasing (9420)**

Purchasing exists to procure quality materials and services at a reasonable cost to the schools, centers and departments of the District. The Purchasing Services Department is responsible for the procurement of a wide variety of supplies, equipment, foods and contractual services for the District. While most of the departmental activities are required by state/federal laws and Board policy, the District benefits from substantial cost savings associated with competitive bidding and large volume purchases.



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

**BUSINESS SERVICES**

**Print Shop  
Operating Budget  
Dept 9421000000**

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	5.00	5.00	5.00	5.00	5.00
<b>Total Positions</b>	5.00	5.00	5.00	5.00	5.00
<b>Personnel Costs</b>	\$280,373	\$289,176	\$289,272	\$321,880	\$332,507
<b>Operating Expenses</b>	275,150	266,840	204,464	310,621	352,450
<b>Total</b>	<b>\$555,523</b>	<b>\$556,015</b>	<b>\$493,735</b>	<b>\$632,501</b>	<b>\$684,957</b>

**Print Shop (9421)**

This department is responsible for providing a wide variety of printing and related services for the District. The department provides quality materials and services at a reasonable cost to the schools and centers of the district.

**Wellness  
Operating Budget  
Dept 9373000000**

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	6.00	6.00	5.00	0.00	0.00
<b>Total Positions</b>	6.00	6.00	5.00	0.00	0.00
<b>Personnel Costs</b>	\$318,762	\$233,643	\$0	\$0	\$0
<b>Operating Expenses</b>	23,928	17,419	122	-	44,093
<b>Total</b>	<b>\$342,690</b>	<b>\$251,063</b>	<b>\$122</b>	<b>\$0</b>	<b>\$44,093</b>

Note: Wellness Department no longer exist as of School Year 2020-2021

**Wellness (9373)**

The Wellness Program exists to promote healthy lifestyles through educational programs that identify health risks and encourage lifelong wellness of mind and body.

**Business Process Support  
Operating Budget  
Dept 9111000000**

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	5.00	5.00	5.00	4.00	6.00
<b>Total Positions</b>	6.00	6.00	6.00	5.00	7.00
<b>Personnel Costs</b>	\$530,017	\$537,311	\$445,547	\$417,807	\$699,086
<b>Operating Expenses</b>	107,463	141,805	140,737	72,215	117,560
<b>Total</b>	<b>\$637,479</b>	<b>\$679,115</b>	<b>\$586,285</b>	<b>\$490,021</b>	<b>\$816,646</b>

**Business Process Support (9111)**

The Mission of Business Process Support is to optimize business processes for all District shareholders by facilitating, designing, implementing and monitoring those processes, in support of the District Mission, Vision, and Strategic Plan.

**Grants and Federal Programs  
Operating Budget  
Depts 9349000000, 9390000000**

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	1.15	1.80	1.98	0.30	0.55
Non-Admin Support	1.00	0.75	0.60	3.65	2.00
<b>Total Positions</b>	2.15	2.55	2.58	3.95	2.55
<b>Personnel Costs</b>	\$120,163	\$213,361	\$122,773	\$105,584	\$231,079
<b>Operating Expenses</b>	9,234	5,779	102,157	2,927	89,506
<b>Total</b>	<b>\$129,397</b>	<b>\$219,140</b>	<b>\$224,931</b>	<b>\$108,511</b>	<b>\$320,585</b>

**Grants (9349) and Federal Programs-Comm Svcs (9390)**

The Grants Team helps plan special projects and writes funding proposals, often collaborating across departments and the community, to win competitive grants ranging from Head Start to Career Education.





DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

**BUSINESS SERVICES**

**BUSINESS SERVICES  
Operating Budget  
Division Summary**

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	8.15	8.80	8.23	7.55	9.80
Non-Admin Support	72.65	77.40	67.55	65.30	65.50
<b>Total Positions</b>	80.80	86.20	75.78	72.85	75.30
<b>Personnel Costs</b>					
Operating Expenses	\$4,564,853 1,006,869	\$4,080,307 952,241	\$3,863,820 1,014,311	\$4,509,221 946,457	\$5,758,087 1,132,319
<b>Total</b>	<b>\$5,571,721</b>	<b>\$5,032,548</b>	<b>\$4,878,131</b>	<b>\$5,455,678</b>	<b>\$6,890,406</b>

DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

**HUMAN RESOURCE SERVICES**

**Human Resources  
Operating Budget  
Dept 9301000000**

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	5.00	5.00	5.00	6.00	6.00
Non-Admin Support	29.00	28.00	28.00	35.00	44.00
<b>Total Positions</b>	34.00	33.00	33.00	41.00	50.00
<b>Personnel Costs</b>	\$1,933,766	\$1,676,749	\$1,676,749	\$2,873,975	\$3,767,546
<b>Operating Expenses</b>	723,386	446,063	446,063	366,567	558,900
<b>Total</b>	<b>\$2,657,152</b>	<b>\$2,122,812</b>	<b>\$2,122,812</b>	<b>\$3,240,542</b>	<b>\$4,326,446</b>

**Human Resources (9301)**

This department handles Human Capital Management for the school district. We recruit and hire fully qualified and highly effective principals, teachers, paraeducators and substitute teachers. We process all new hires, transfers, retirements, resignations and additional employment actions in SAP. The Employee Relations Department is the records custodian for all fingerprint screening histories (active and inactive). Our staff provide negotiations services on behalf of the district to ensure positive working relationships with union representatives from PEA and AFSCME

**\*Pre-Employment Services  
Operating Budget  
\* Cost Ctr 95051; now under HR**

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	6.00	6.00	6.00	0.00	0.00
Non-Admin Support	34.00	30.00	30.00	1.00	1.00
<b>Total Positions</b>	40.00	36.00	36.00	1.00	1.00
<b>Personnel Costs</b>	\$2,129,918	\$1,954,433	\$1,954,433	\$57,627	\$60,018
<b>Operating Expenses</b>	998,382	801,204	801,204	334,025	381,900
<b>Total</b>	<b>\$3,128,300</b>	<b>\$2,755,637</b>	<b>\$2,755,637</b>	<b>\$391,651</b>	<b>\$441,918</b>

**Pre-Employment Services**

This department provides pre-employment services to prospective employees, including fingerprinting. The department ensures that all Polk County School District employees meet the level II screening and that identification badges are issued for each school district employee.

**Equity & Diversity Management  
Operating Budget  
Dept 9113000000**

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	2.00	1.00	2.00	2.00	2.00
<b>Total Positions</b>	3.00	2.00	3.00	3.00	3.00
<b>Personnel Costs</b>	\$268,454	\$224,500	\$241,955	\$228,289	\$284,674
<b>Operating Expenses</b>	2,553	9,262	5,971	4,398	9,506
<b>Total</b>	<b>\$271,007</b>	<b>\$233,761</b>	<b>\$247,926</b>	<b>\$232,687</b>	<b>\$294,180</b>

**Equity & Diversity Management Department (9113)**

Our goal is to be responsive to the diverse learning needs of all students. Our success is based on a collaborative working relationship with our diverse stakeholders in our District, schools and communities. Thus, a primary role of the Office of Diversity Management is to provide effective leadership to ensure issues of diversity and inclusion.

**Human Resource Services  
Operating Budget  
Division Summary**

Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>Positions</b>					
Administrative	12.00	12.00	12.00	7.00	7.00
Non-Admin Support	65.00	59.00	60.00	38.00	47.00
<b>Total Positions</b>	77.00	71.00	72.00	45.00	54.00
<b>Total Personnel Costs</b>	\$4,332,138	\$3,855,681	\$3,873,136	\$3,159,891	\$4,112,238
<b>Total Operating Expenses</b>	\$1,724,321	\$1,256,529	\$1,253,238	\$704,990	\$950,306
<b>Total</b>	<b>\$6,056,459</b>	<b>\$5,112,210</b>	<b>\$5,126,374</b>	<b>\$3,864,880</b>	<b>\$5,062,544</b>



**DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW**

**TOTALS BY DIVISION (OVERVIEW)**

Position Type Budget Type	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget
<b>GENERAL ADMINISTRATION</b>					
Administrative	12.00	12.00	12.00	14.00	14.00
Non-Administrative Support	23.00	23.00	23.00	26.00	25.00
Salaries Budget	\$ 2,988,584	\$ 2,818,818	\$ 2,818,818	\$ 3,200,604	\$ 3,751,718
Operating Budget	\$ 379,525	\$ 381,520	\$ 381,520	\$ 416,964	\$ 648,004
<b>DEPUTY SUPERINTENDENT</b>					
Administrative	10.00	11.00	11.00	13.00	13.00
Non-Administrative Support	7.00	8.00	10.00	9.00	9.00
Salaries Budget	\$ 3,467,047	\$ 1,609,985	\$ 1,598,461	\$ 2,314,146	\$ 2,594,334
Operating Budget	\$ 56,719	\$ 101,644	\$ 182,390	\$ 92,038	\$ 128,695
<b>OPERATIONS-Facilities</b>					
Administrative	2.00	3.00	3.00	4.00	6.00
Non-Administrative Support	341.70	336.35	335.35	336.35	350.35
Salaries Budget	\$ 17,709,917	\$ 18,037,632	\$ 18,710,642	\$ 19,596,246	\$ 24,007,195
Operating Budget	\$ 3,661,998	\$ 3,457,816	\$ 3,974,469	\$ 4,040,521	\$ 4,730,936
<b>OPS-Information Systems and Technology</b>					
Administrative	5.00	4.00	4.00	5.00	7.00
Non-Administrative Support	77.99	72.99	79.99	84.99	84.09
Salaries Budget	\$ 5,463,825	\$ 5,562,331	\$ 5,599,326	\$ 6,268,834	\$ 7,533,266
Operating Budget	\$ 1,929,700	\$ 1,660,351	\$ 1,559,518	\$ 1,269,692	\$ 2,304,949
<b>OPS-Support Services</b>					
Administrative	3.00	5.00	4.00	6.00	5.00
Non-Administrative Support	803.60	801.60	798.60	820.60	883.70
Salaries Budget	\$ 27,008,366	\$ 28,022,970	\$ 28,556,223	\$ 34,309,795	\$ 35,247,822
Operating Budget	\$ 10,888,334	\$ 11,398,929	\$ 11,434,917	\$ 11,110,107	\$ 17,940,623
<b>TEACHING AND LEARNING</b>					
Administrative	15.97	16.67	14.37	23.02	35.92
Non-Administrative Support	86.97	86.47	107.90	141.05	157.22
Salaries Budget	\$ 7,004,414	\$ 7,179,018	\$ 9,262,675	\$ 9,533,000	\$ 16,932,490
Operating Budget	\$ 5,297,424	\$ 5,163,253	\$ 4,984,824	\$ 5,791,800	\$ 10,787,786



**DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW**

<b>TOTALS BY DIVISION (OVERVIEW)</b>					
<b>Position Type Budget Type</b>	<b>FY 19-20 Actual</b>	<b>FY 20-21 Actual</b>	<b>FY 21-22 Actual</b>	<b>FY 22-23 Actual</b>	<b>FY 23-24 Budget</b>
<b>BUSINESS SERVICES</b>					
Administrative	8.15	8.80	8.23	7.55	9.80
Non-Administrative Support	72.65	77.40	67.55	65.30	65.50
Salaries Budget	\$ 4,564,853	\$ 4,080,307	\$ 3,863,820	\$ 4,509,221	\$ 5,758,087
Operating Budget	\$ 1,006,869	\$ 952,241	\$ 1,014,311	\$ 946,457	\$ 1,132,319
<b>HUMAN RESOURCE SERVICES</b>					
Administrative	12.00	12.00	12.00	7.00	7.00
Non-Administrative Support	65.00	59.00	60.00	38.00	47.00
Salaries Budget	\$ 4,332,138	\$ 3,855,681	\$ 3,873,136	\$ 3,159,891	\$ 4,112,238
Operating Budget	\$ 1,724,321	\$ 1,256,529	\$ 1,253,238	\$ 704,990	\$ 950,306
<b>Countywide</b>					
Operating Budget (not incl. in Grand Totals)**	\$ 7,141,489	\$ 6,163,665	\$ 6,792,884	\$ 8,747,170	\$ 10,000,000
<b>GRAND TOTALS-Departments</b>					
<b>Administrative</b>	<b>68.12</b>	<b>72.47</b>	<b>68.60</b>	<b>79.57</b>	<b>97.72</b>
<b>Non-Administrative Support</b>	<b>1477.91</b>	<b>1464.81</b>	<b>1482.39</b>	<b>1521.29</b>	<b>1621.86</b>
<b>Salaries Budget</b>	<b>\$ 72,539,144</b>	<b>\$ 71,166,743</b>	<b>\$ 74,283,101</b>	<b>\$ 82,891,736</b>	<b>\$ 99,937,150</b>
<b>Operating Budget**</b>	<b>\$ 24,944,889</b>	<b>\$ 24,372,282</b>	<b>\$ 24,785,186</b>	<b>\$ 24,372,569</b>	<b>\$ 38,623,618</b>

NOTE: "Actual" Figures posted in the budget book are "as of" a specific date, and are subject to change between that date and closing the books for the year.

## CAPITAL PROJECTS – DISCUSSION OF IMPACTS

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The CAPITAL OUTLAY FUNDS OVERVIEW included in the **FINANCIAL DETAIL** section of this document was written to give the reader a basic understanding of revenue sources and general usage of capital outlay dollars.

The intention of this discussion is to give the reader more details and answer some of the questions frequently asked by taxpayers and interested parties in our county.

❖ *What type of planning does the district do to accommodate the student population changes in our county?*

### **DISTRICT EDUCATIONAL FACILITIES PLAN link to the Long-Range Work Plan:**

The Five-Year Capital Work Plan for 2024-2028 is pending approval by the School Board. This plan is the basis for the Five-Year Program of Work currently under development and takes into consideration the Sales Tax Initiative. It incorporates prioritized projects from the Capital Outlay 15-Year Plan developed in accordance with the levy of a one-half cent sales tax for capital purposes in Polk County.

❖ *What are the impacts of capital improvement or other major capital spending on operating budgets?*

### **IMPACTS ON OPERATING BUDGETS**

Major renovations and maintenance on a facility tend to have less impact on the operating budget than a new school. Renovations address the replacement of old buildings and infrastructures requiring installation of new technology. An indirect impact on the operating budget may be a reduction in maintenance needs due to upgrades in flooring, electrical or technology systems.

New additions to a school increase the utility charges, increase the maintenance cost and increase the need to upgrade other core service areas such as cafeteria space, libraries and media areas.

The construction of new schools and additional classroom capacity has a definite impact on the operating budget. Brand new schools mean new staffing infrastructure is required. At a minimum, this means the district must hire a new principal, assistant principal, clerical office staff, guidance counselor, media specialist, instructional reading coach, teachers and custodial/maintenance personnel.

The costs of operating a new building also include utilities, data and voice communications, and maintenance. The costs for a new school will vary by size and grade levels served. Often rezoning occurs as a result of the construction of a new school; therefore, all of the students in a new school are not new to the District, and there may be some reductions in staffing at the “sending” school which helps to fund instructional personnel in the “receiving” school.

## CAPITAL PROJECTS – DISCUSSION OF IMPACTS

❖ *What types of projects are currently in process or planned?*

### ONGOING PROJECTS

The following projects were funded and in progress during the 2023-24 school year and construction work continues in 2024-25. Our focus has been to maintain and renovate our current facilities in the most cost-effective manner while maintaining a safe and effective environment for our staff and students.

Project Number	School Name	Project Description	Budget 2021-22
C-307	Mulberry Sr	Campus Renovation	\$50,265,000
C-308	Davenport High School	New High School	\$110,515,000
C-311	Eastside Elementary	New Cafeteria	\$7,628,614
C-312	Bartow Sr.	Master Plan - Phase 2 (Bldg 49)	\$42,990,000
C-312	Bartow Sr.	Master Plan - Phase 2B	Incl in Ph 2 Budget
C-312	Bartow Sr.	Asphalt Track, Bus Loop & Parking Lot	Incl in Ph 2 Budget
C-314	Ben Hill Griffin Elem	New 26 Classroom Addition	\$13,635,000
C-315	Denison Middle	Construct New Gymnasium	\$5,340,000
C-318	Garner Elementary	Master Plan	\$47,639,120
C-319	Southwest Middle	Master Plan	\$55,277,532
C-320	Medulla Elementary	New Cafeteria	\$8,000,000
C-321	21C Elementary	New Elementary School (CR 653)	\$35,000,000
C-322	Bella Citta	Middle School Addition	\$22,000,000
C-323	McLaughlin Middle	Construct New High School Gymnasium	\$15,013,222
C-325	Elbert Elem	Campus Modernization	\$48,000,000
C-326	District Wide	Purchase Four (4) New Portables	\$721,556
C-327	Lk Gibson Middle	New Gymnasium	\$6,600,000
C-328	Stephens Elem	Interior Remodel of Bldgs 1, 2 & 7	\$4,000,000
C-329	Spook Hill Elem	Replace Cafeteria/Dining Bldg	\$14,000,000
C-330	High School BBB	New High School (Poinciana)	\$5,854,800

### CAPITAL PROJECTS – DISCUSSION OF IMPACTS

C-331	Alta Vista Elem	Add Relocatable Restroom	\$222,913
P-1901	District Wide (Security & Safety)	Intercom Security & Installation Upgrades to existing Intercom Systems	\$13,000,000
P-1902	District Wide (Security & Safety) - Blue Poles	Fire Alarm Equipment & Installation Upgrades to existing Fire Alarm Systems	\$8,000,000
P-1928	Lk Wales Support Services	Replacement Fueling Station required by law (for design only)	\$1,002,000
P-1944	Lake Region Sr	Agriculture Addition / Construction Academy	\$1,450,000
P-1994	Auburndale Central Elem	Replace Covered Walks	\$669,000
P-1996	Winston Elem	Replacement Covered Walks	\$247,000
P-2005	Lakeland Employee Clinic	New Addition to Clinic	\$1,680,000
P-2014	Bartow Elem Acad	Upgrade A/C in Bldg 1	\$1,300,000
C-307	Mulberry Sr	Campus Renovation	\$50,265,000
P-2015	Bartow Sr	Upgrade A/C, Electrical & fire alarm	\$3,000,000
P-2022	Ridge Technical Center	Replace 680'x14' of covered walkway	\$380,000
P-2024	Lk Alfred Poly Tech	Gymnasium - Stormwater Retrofit	\$87,700
P-2025	Frostproof Sr	Construct New Baseball Field House	\$769,500
P-2035	Philip O'Brien Elem	Additional Parking	\$308,600
P-2042	Combee Academy	Remove Waste Water Treatment Plant and Connect to City of Lakeland	\$1,700,000
P-2044	District Wide	Bleachers & Grandstand Life Safety Repairs	\$2,000,000
P-2045	Rochelle School of the Arts	Auditorium Renovation (ADA)	\$4,000,000
P-2046	District Wide	Install 6,500 UVC upper room disinfectant units in all classrooms at all schools	\$9,500,000
P-2055	Daniel Jenkins Acad	Structural Walkway Repairs at Bldgs 4 & 5 Ada walkway & drainage issues	\$1,070,000
P-2058	Kathleen Sr	Remove & Replace stands at Football Field	\$2,000,000
P-2060	Frostproof Ben Hill Griffin Elem	Replace Chiller/HVAC, Bldgs 2, 4, 5 & 6	\$4,000,000
P-2061	District Wide - Davenport SOTA	Walkway Replacement and Repairs	\$2,000,000
P-2061	District Wide - Alta Vista Elem	Walkway Replacement and Repairs	\$2,000,000

**CAPITAL PROJECTS – DISCUSSION OF IMPACTS**

P-2062	Lawton Chiles Acad	Replace Scholar Units & Split Systems	\$953,334
P-2063	District Wide	Replace HVAC units at select schools	\$10,182,183
P-2065	Janie Howard Wilson Elem	Replace Section A1 of Bldg 2 Roof	\$270,000
P-2067	McLaughlin Middle	Move Canopy to Bartow Middle	\$168,628

**COMPLETED PROJECTS**

The district serves students in 158 sites throughout our county. Several projects were completed during the 2021-22 school year while working on completing the above projects.

Project Number	School Name	Project Description	
Various	Various	Maintenance & Renovation	\$ 3,500,000
C-00310	Westwood middle	New Gymnasium	\$ 5,340,000
P-01897	District Wide	Single Point of Entry	\$ 1,500,000

❖ *How long does it take to build a new school, and what kind of capacity do our plans call for?*

The Facilities and Operations Division staff (with the assistance of the Sales Tax Oversight Committee) has continuously reviewed the Capital Outlay 15-Year Plan along with actual and projected growth in student enrollment. Projects are prioritized and scheduled based upon the needs in various areas. The following is a listing of new schools planned long range, and target dates (if available) for property acquisition, design, construction, and projected school openings.

<b>NEW SCHOOLS SCHEDULE</b>				
SCHOOL	OPEN/AVAIL	CONST START	DESIGN START	PROP ACQ
High School 28 “BBB” (Poinciana)	TBD	TBD	TBD	TBD
Middle School (Davenport)	TBD	2027-2028	2026-2027	Completed
Elementary School (Davenport)	TBD	2027-2028	2026-2027	Completed





## CAPITAL PROJECTS – DISCUSSION OF IMPACTS

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Our standard designs for new schools currently accommodate 990 student stations for an elementary school; 1,500 student stations for a middle school; and 2,500 student stations for a high school. It takes a significant amount of time to build a new school; site selection, property acquisition, and design must all be completed prior to selection of a building contractor and commencement of construction. Once construction begins, another eighteen to twenty-four months are typically required to complete a new school project and to have it ready for students and teachers.

### LAND ACQUISITION AND DEVELOPMENT

Land acquisitions to support facility projects in the Capital Outlay 15-Year Plan utilize various capital outlay funding sources, including but not limited to impact fees, sales tax collections and local capital improvement millage. Often, land must be acquired to help undersized existing school sites provide parking, playgrounds, or space for classroom additions or portables.

❖ *What is the district's philosophy on portable facilities?*

### RELOCATABLES (PORTABLES)

The district continues to rely on portable buildings to provide classroom, administrative, and resource (educational and parental) space at most schools to meet local, state, and federal mandates. These units afford flexibility to provide the instructional program which allows all students to learn and achieve academic success.

Individual portable classrooms are allocated and/or relocated to schools to address immediate needs related to changes in student enrollment, ability of school sites to meet class size requirements, students temporarily displaced due to renovations or remodeling in process, or for use as administrative/office space. Currently, there are 844 portables in the county. These portable buildings provide approximately 15,811 student stations.

Repairs and renovations to portables are subject to approval by Facilities and Operations. The division has set an informal threshold of \$10,000. This threshold is used to help identify when a relocatable must be reviewed for possible replacement versus renovation.

❖ *How does the district maintain and upgrade existing facilities within the county as they age?*

### MAINTENANCE

The district conducts an Annual Comprehensive Inspection of every fixed and portable building in the District, along with grounds. In addition, each location is inspected annually by the Fire Marshal. Maintenance, renovation and repair costs are primarily funded by capital outlay millage and staffing costs from the

## CAPITAL PROJECTS – DISCUSSION OF IMPACTS

general fund. The following areas are addressed and often result in major capital projects being identified and placed in the Capital Outlay 15-Year Plan and/or 5-Year Program of Work:

### **Health and Safety**

- ☑ The Americans with Disabilities Act prohibits public entities from denying people with disabilities equal opportunity to participate in District programs, services, and activities because facilities are inaccessible. Each school site is reviewed for accessibility issues and any remaining deficiencies are addressed as quickly as possible (e.g., additional elevators to second floors, stage improvements, sidewalks, and ramps).
- ☑ Joint fire safety inspections are conducted with the Fire Marshal and local fire departments.
- ☑ Funds are allocated to provide fire extinguishers at all schools and provide complete fire sprinkler protection at all older schools constructed with interior corridors that have fire safety code rating and egress issues.
- ☑ Implementation of a fire alarm inspection and monitoring program and upgrades.
- ☑ Continuation of bleacher inspection and replacement program.
- ☑ Continuation of stage rigging and repair program.
- ☑ Upgrading parent or bus driveways to meet State Requirements for Educational Facilities (SREF).
- ☑ Design of new schools and remodeling of existing schools to facilitate single point of entry to address student safety concerns.
- ☑ Continuation of existing perimeter fencing at older schools to meet new safety code requirements.
- ☑ Perimeter fencing projects to allow separation of main school campus from recreational facilities (e.g., ball fields, tracks) on joint-use campuses shared with the community.
- ☑ Flooring replacement programs.
- ☑ Air conditioning replacement programs.

### **Indoor Air Quality**

Staff is specifically assigned to receive, mitigate, and correct any indoor air quality complaints, issues or concerns (e.g., dust/mold/odors/or others which cause health or safety concerns). Environmental consultants are also on continuing contract to conduct more in-depth analysis and remediation if necessary.

### **Preventative and Routine Maintenance**

Based upon the Annual Comprehensive Inspection, and requests from school administrators, the Facilities and Operations Division is responsible for all facilities maintenance issues including building service systems such as air conditioning, kitchen equipment, fire alarms, plumbing, painting, carpentry, roofing, paving, flooring, custodial and grounds.

## CAPITAL PROJECTS – DISCUSSION OF IMPACTS

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❖ *How is technology incorporated into the use of capital outlay funds?*

### TECHNOLOGY

Our District continues to exhibit leadership in the use of technology in all facets of education. Capital funding will support projects that keep Polk's technology resources at state-of-the-art status. All Polk schools, which include over **10,000** classrooms, are networked, enabling students to connect to the Internet. All District offices are connected to Polk's Wide Area Network (WAN), enabling staff to implement efficient workflow practices. Technology standards are in place so that any new school construction includes network connectivity, computers, and instructional technology.

Polk's technology resources extend beyond wiring and computers. Distance learning opportunities for students have expanded. Digital resources, such as online curriculum and just-in-time professional development, are available to students and teachers through the Polk Moodle Learning Management System. This Web-based professional development eliminates costly and time-consuming travel and meets most training compliance requirements. Many education resources are open to students and teachers through the Internet, providing 24/7 access (24 hours per day; 7 days per week).

Approximately 3,000 classrooms are fitted with a combination of digital devices such as interactive whiteboards, projectors, audio enhancement and DVD players. These devices are integrated in the classroom to focus and engage students in learning to increase student achievement. Schools are outfitted with state-of-the-art computers and technology to enhance the learning process. With more than 100,000 students, there are approximately 50,296 student computers and a computer to student ratio of approximately 2.0

Schools are now wireless with the goal of increasing access to available educational resources and providing the capability for students to bring their own digital devices to use in a secure and safe educational environment. Wireless capability is reviewed annually to ensure enhancements are made as necessary

Polk's investment in infrastructure and technology resources will support integration with the new common core standards, DOE Computer Based Testing requirements as well as technology requirements within the new teacher appraisal system. Information Systems and Technology has a goal for 100 percent of instructional staff at schools to demonstrate basic technology skills and growth in effective technology integration with curriculum in the classroom.

Technology is also being used to bridge the flow of information to parents. The Internet/Email Services department enhanced collaboration between parents, students, staff and the community by redesigning the Polk County Public Schools website. The Parent Portal and Student Portal provide two-way 24/7 communication channels to the home. Parents and students can use the portals to monitor academic performance and graduation status; review daily, quarterly, and year-end grades; keep track of library loans and lunch account balances; and more. The district-owned portals will continue to be low-cost platforms for innovation driven by the needs of our parents and students to stay in touch with our schools.

Safe e-mail accounts for students were established for communicating with teachers and other students on class projects, homework, and writing assignments just to name a few. The system provides blocked word lists, blocked sites, and the ability for parents and teachers to monitor their students' mail, all of which integrates into our single sign-on environment and student information system. Information Systems and Technology staff developed and delivered through

## CAPITAL PROJECTS – DISCUSSION OF IMPACTS

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the District Learning Management System an online Internet Safety Course for educators as well as Internet safety curriculum for students by grade level to teach responsible use of the Internet. The district average score of students tested on the Internet Safety quiz was 83%.

Online technology resources are also provided through Destiny by Follett Software Company, a web-based library program that provides K-12 schools with fast and easy web-based library services and Mackin VIA for online e-books. Students, schools and District staff have easy access to schools' collections as well as access to available online database subscriptions provided by the district. Teachers have access to teaching materials to enhance curriculum and can search for standards-based curriculum-related materials and web sites. Administrators can view reports on usage statistics and inventory as well as the value and age of the collection to make the most informed purchasing decisions. Destiny is also used for tracking staff and student computers to help maintain modern, effective inventories.

The implementation of a new Student Information System (FOCUS SIS) and an Assessment platform (Unify) with a data dashboard provides teachers and administrators access to data to support instructional decision making.

❖ *Do we have enough money to meet our capital needs?*

### WHERE DO WE STAND?

The district expects an increase of around 3,746 in student enrollment for 2021-22. PECO repair and maintenance funds for 2020-21 were \$0 and was \$0 in 2019-20. Polk will receive \$0 in PECO maintenance funds for 2021-22. Our local half-cent sales tax revenues have recovered, and the district expects to receive \$48.5M, and impact fee collections are increasing as well. Impact Fees are projected to bring \$35M in capital revenues for 2020-21. Another source of funds for maintenance projects is local capital improvement millage (1.5 mills), which will bring in over \$70.1M this fiscal year.

**CAPITAL PROJECTS – DISCUSSION OF IMPACTS**

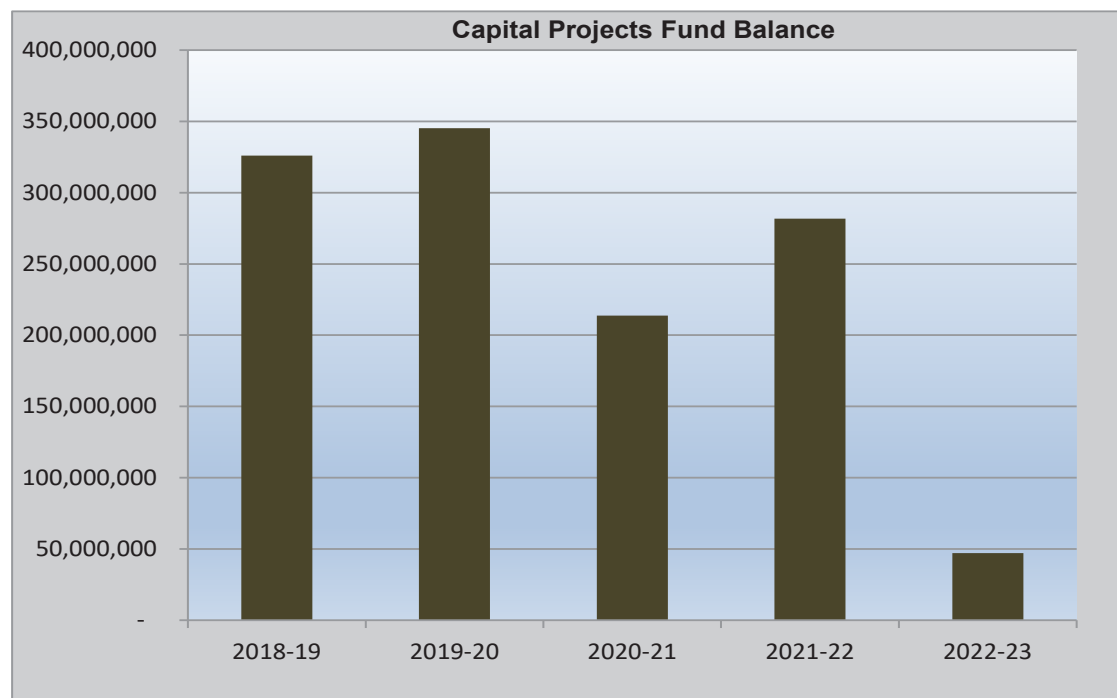
❖ *What is the significance of Capital Outlay Fund balance?*

**CAPITAL PROJECTS FUND BALANCE**

Our Capital Projects Fund Balance may appear healthy to the average reader; this is a result of timing!

Funds have been obtained through numerous sources (sales tax revenue bonds, sales tax collections, impact fee collections, previous certificates of participation issues, and capital outlay millage) for many projects under construction and other work in progress. Each year, beginning fund balance reflects the carryover of unspent funds from the prior year. The district received \$192M in capital bonds in June 2019, which were pledged against the revenue the district will receive from the recently renewed half-cent sales tax. Current projects have us well on our way to fully utilizing remaining funds. The district has spent down the fund balance in order to keep up with maintenance and construction needs.

	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Budget 2021-22</b>
Beginning Fund Balance	\$101,044,838	\$326,053,277	\$345,177,532	\$215,245,278	\$281,651,037
Ending Fund Balance	\$326,053,277	\$345,177,532	\$213,719,991	\$281,651,037	\$47,065,942



CAPITAL OUTLAY APPROPRIATION AND PLANNED PROJECTS								
Location	Description	SBE	2023-2024		LCI	SALES TAX	Other	Total
			PECO	CODS				
Bartow Senior	Bartow Senior - Master Plan					5,089,393		5,089,393
Bella Cita	Bella Cita Middle Addition						25,202,291	25,202,291
Brigham Academy	Brigham Academy Roof			15,338		145,331		160,668
Chain of Lakes Elem	Chain of Lakes Elem					59,800		59,800
County Wide	County Wide			1,996,182		68,115		2,064,297
Davenport High School	Davenport High School					2,285,088	3,279,685	5,564,773
Denison Middle	Denison Middle New Gymnasium					1,070,076		1,070,076
Eastside Elem	Eastside Elem - New Cafeteria/Class Remodel			1,159,651				1,159,651
Elbert Elementary	Elbert Elem Modernization					22,892,836		22,892,836
Frostproof Ben Hill Griffin	Ben Hill Griffin El 26 Classroom Addition					2,270,630		2,270,630
Fort Meade Mid/Sr	Fort Meade Mid/Sr			480,000				480,000
Garner Elemntary	Garner Masterplan					17,539,396	2,845,831	20,385,227
Gause Academy	Gause Academy Roof			4,881				4,881
Haines City Senior	Haines City SB Field					1,500,000		1,500,000
Inwood Elementary	Inwood Elementary Roof			6,000				6,000
Janie Howard Wilson	Janie Howard Wilson			249,450				249,450
Kathleen Elem	Kathleen Elem Roof			27,000				27,000
Lake Gibson Middle	Lake Gibson Mid Gym					6,415,625		6,415,625
Lewis Anna Woodbury	Lewis Anna Woodbury			132,109				132,109
Medulla Elementary	Medulla New Kitchen				2,817,146			2,817,146
McLaughlin Academy	McLaughlin Academy Gymnasium					13,973,963		13,973,963
Mulberry Senior	Mulberry Senior - Campus Renovation					7,448,774		7,448,774
New Beginnings High	New Beginnings High			36,000				36,000
Sikes Elementary	Sikes Elementary			600,000				600,000
Southwest Middle	Southwest Middle Masterplan			267,500		21,669,900	6,188,868	28,126,268
South Pointe Elementary	South Pointe Elementary						23,254,162	23,254,162
Spook Hill Elementary	Spook Hill Cafeteria					13,839,050		13,839,050
Stephens Elementary	Interior Remodel					3,817,983		3,817,983
Support Services	Support Services			126,500				126,500
Temp Sch 23 HS BBB	Temp Sch 23 HS BBB						5,854,800	5,854,800
Willow Oak	Willow Oak					1,746,080	1,458,620	3,204,700
<b>Total Appropriations</b>	Subtotal	-	-	5,100,611	2,817,146	121,832,040	68,084,256	197,834,053
<b>Transfers Out</b>					82,430,608	24,465,719	13,875,967	120,772,293
<b>Fund Balance</b>				5,796,315	48,370,018	82,297,102	(3,886,242)	132,577,193
<b>Total Appropriations, Transfers and Fund Balance</b>		-	-	10,896,926	133,617,772	228,594,862	78,073,981	451,183,540

**SALES TAX OVERSIGHT COMMITTEE**

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As of August 23, 2023

**Appointed by Dr. William Allen**

- 1. Diretta Wilcox
- 2. Dr. Robert Emilio Moses
- 3. Lyle Philipson

**Appointed by Kay Fields**

- 1. Larry Mitchell
- 2. Jill Dorsett
- 3. Dillion Daniels

**Appointed by Lori Cunningham**

- 1. Jeremy Clark
- 2. Brittany Sandovalsoto
- 3. Karen Tiner

**Appointed by Justin Sharpless**

- 1. Howard Kay
- 2. Michael Carter
- 3. Nick Francisco

**Appointed by Rick Nolte**

- 1. Trish Pfeiffer
- 2. Robert O. Kinkart
- 3. Steve Githens

**Appointed by Lisa Miller**

- 1. Dr. Darlene Bruner
- 2. David Byrd
- 3. Josephine Miller

**Appointed by Sara Beth Reynolds**

- 1. Brian Yates
- 2. Katie Worbinton-Decker
- 3. Eddy Twyford\*

\* Chairperson



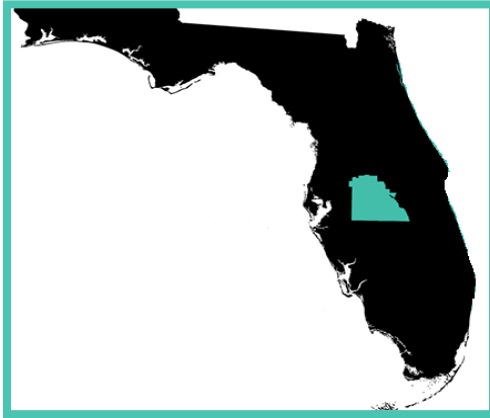
**POLK COUNTY**  
**PUBLIC SCHOOLS**

STUDENTS FIRST

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## POLK COUNTY AT A GLANCE

**History and geography**

Polk County is strategically located in the center of the Florida peninsula, about equal distance from the East and West coasts and halfway between the Georgia-Florida border and the Southern tip of the peninsula. Polk lies on the Interstate 4 corridor, 25 miles east of Tampa and 35 miles southwest of Orlando. Polk County accounts for 1798 square miles of land in central Florida.

Polk County became Florida's 39th county on February 8, 1861. It was named Polk, in honor of the 11th President of the United States, James Knox Polk. Following the Civil War, the county commission established the county seat on 120 acres donated in the central part of the county. Bartow, the county seat, was named after Francis S. Bartow, who was the first confederate officer to die in battle during the first battle of the Civil War.

Polk County is the fourth largest county in Florida with an area of 1,797.84 square miles. It has 554 natural freshwater lakes which occupy approximately 135 square miles. It has

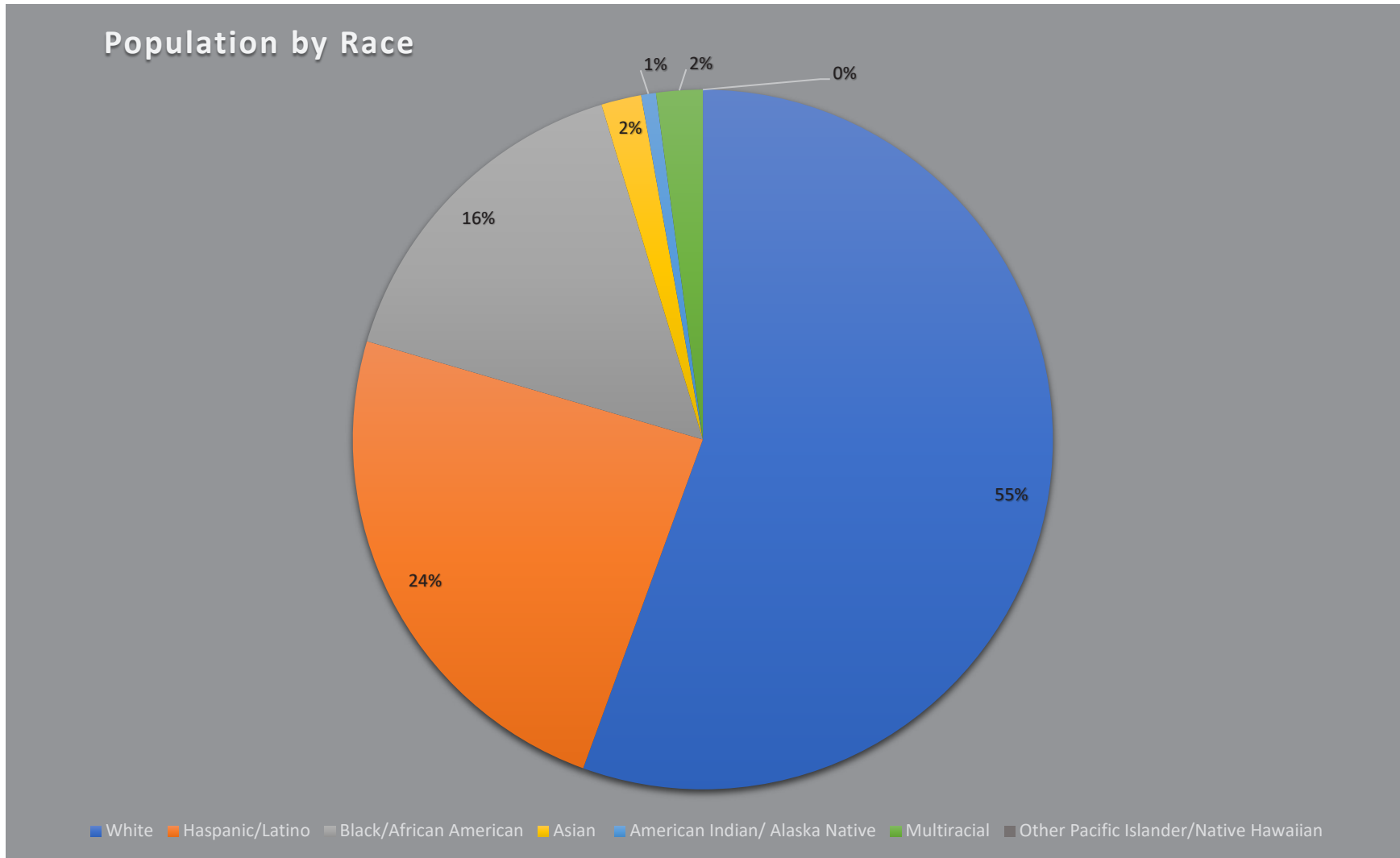
the second largest amount of farmland in the state with an estimated 626,634 of the 922,095,840 acres of farmland in Florida. Groves, pastures and agricultural lands represent over 3,114 farms covering 52% of Polk County. Our county is now the fifth most productive agricultural county in Florida as of 2017.

**Population**

Polk County continues to make population growth news and new statistics from the U.S. Census Bureau confirm it. The county is now ranked as the fastest-growing county in Florida and the fifth fastest-growing county in the country. Polk's population grew 3.35%, adding 24,287 people between July 2020 and July 2021. The county's population is now 753,520, according to the U.S. Census Bureau. (CFDC.org) The Bureau of Economic and Business Research reported as of 2025, Polk County will have an estimated population of 859,600 with a demographic make-up spread evenly across ages of 15 – 74 years, which is consistent with Florida as a whole, but slightly older relative to the U.S. as a whole. Relative to the U.S. Polk County's population is expected to reach 1.3 million by 2050.

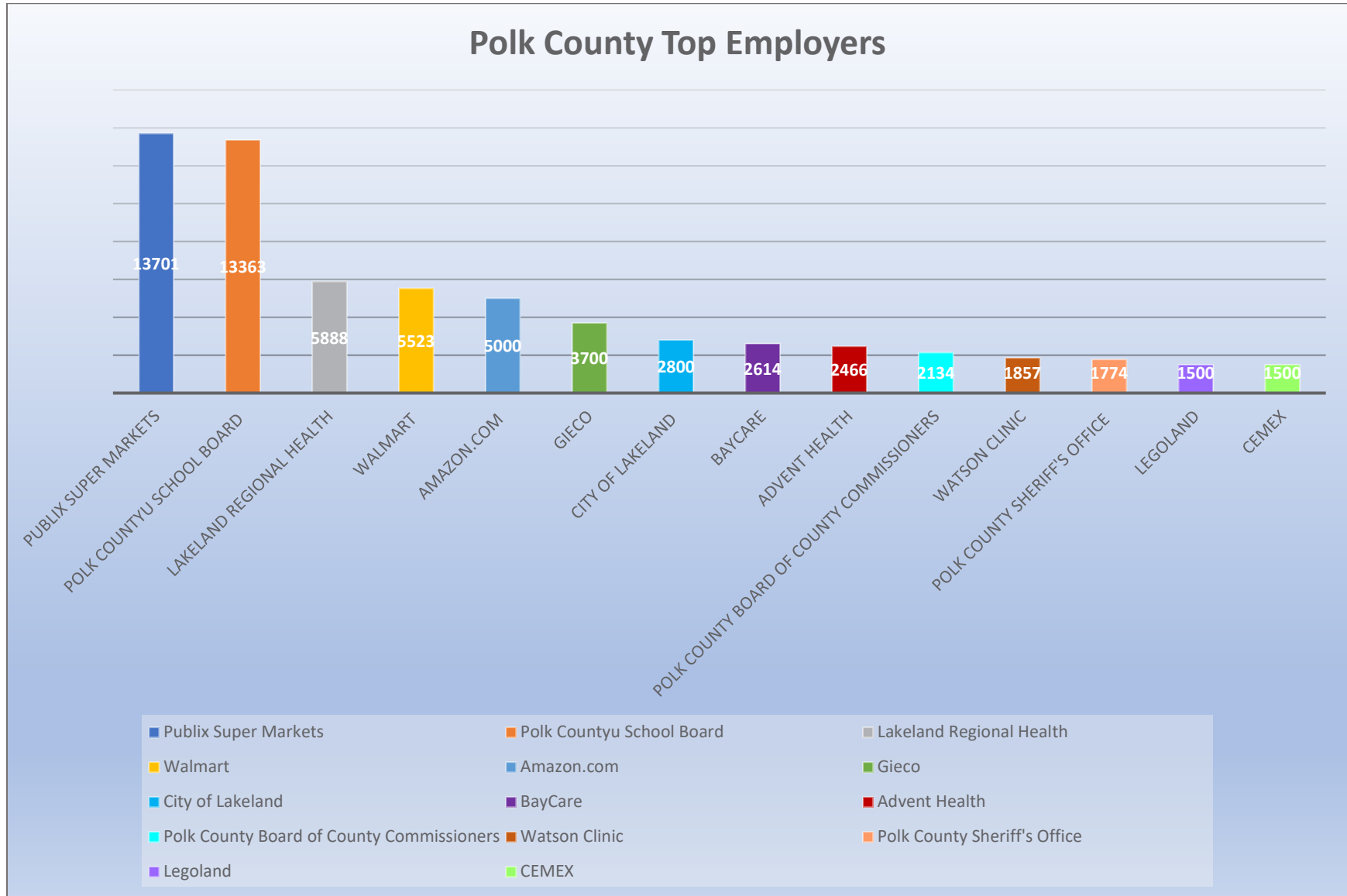


POLK COUNTY AT A GLANCE



Source: [United State Census Bureau](#)

POLK COUNTY AT A GLANCE



Source: [Central Florida Development Council](#)



POLK COUNTY AT A GLANCE

**Municipalities**

There are 17 municipalities in Polk County and 24 unincorporated areas. The largest incorporated area is the City of Lakeland.



Municipality	1990	2000	2010	2021
City of Auburndale	8858	11032	13507	17,456
City of Bartow	14716	15340	17298	20,701
City of Davenport	1529	1924	2888	7,309
Town of Dundee	2335	2912	3717	5,570
City of Eagle Lake	1758	2496	2255	3,312
City of Fort Meade	4993	5691	5626	6,377
City of Frostproof	2875	2975	2992	3,313
City of Haines City	11683	13174	20535	28,061
Town of Highland Park	155	244	230	232
Town of Hillcrest Heights	221	266	254	308
City of Lake Alfred	3622	3890	5015	6,851
Town of Lake Hamilton	1128	1304	1231	1,610
City of Lakeland	70576	78452	97422	115,566
City of Lake Wales	9670	10194	14225	17,305
City of Mulberry	2988	3230	3817	4,361
City of Polk City	1439	1516	1562	5,319
City of Winter Haven	24725	26487	33874	48,917



## PUBLIC SCHOOLS IN POLK COUNTY

### **Elementary (66)**

Alta Vista Elementary  
 Alturas Elementary  
 Auburndale Central Elementary\*  
 Bartow Elementary Academy  
 Frostproof Ben Hill Griffin Elementary  
 Bethune Academy\*  
 Carlton Palmore Elementary  
 Chain of Lakes Elementary  
 Clarence Boswell Elementary  
 Cleveland Court Elementary  
 Combee Academy of Design & Engineering  
 Crystal Lake Elementary\*  
 Davenport Elementary\*  
 Dixieland Elementary  
 Dr. N.E. Roberts Elementary  
 Dundee Elementary Academy  
 Eagle Lake Elementary\*  
 Eastside Elementary\*  
 Edgar L. Padgett Elementary  
 Elbert Elementary  
 Floral Avenue Elementary  
 Frank E. Brigham Academy  
 Fred G. Garner Elementary\*  
 Garden Grove Elementary  
 Griffin Elementary  
 Highland City Elementary  
 Highlands Grove Elementary  
 Horizons Elementary  
 Inwood Elementary  
 James E. Stephens Elementary  
 James W. Sikes Elementary  
 Jesse Keen Elementary\*  
 John Snively Elementary\*  
 Kathleen Elementary  
 Lake Alfred Elementary  
 Lake Shipp Elementary  
 Laurel Elementary\*  
 Lena Vista Elementary  
 Lewis Anna Woodbury Elementary\*  
 Lincoln Avenue Academy  
 Loughman Oaks Elementary

Medulla Elementary\*  
 North Lakeland Elementary  
 Oscar J. Pope Elementary\*  
 Palmetto Elementary  
 Phillip O'Brien Elementary  
 Pinewood Elementary  
 Polk City Elementary  
 Purcell Elementary  
 R. Bruce Wagner Elementary  
 R. Clem Churchwell Elementary  
 Sandhill Elementary\*  
 Scott Lake Elementary  
 Sleepy Hill Elementary\*  
 Socrum Elementary\*  
 South Pointe Elementary  
 Southwest Elementary  
 Spessard Holland Elementary  
 Spook Hill Elementary\*  
 Valleyview Elementary  
 Wahneta Elementary\*  
 Walter Caldwell Elementary  
 Wendell Watson Elementary  
 Winston Academy of Engineering\*  
 Willow Oak Elementary

*\*Schools with an asterisk have a Head Start Center located on their campus. There are a total of 25 Head Start sites.*

### **Elementary/Middle (6)**

Bella Citta  
 Citrus Ridge Academy  
 Davenport School of Arts  
 Jewett School of Arts  
 Rochelle School of Arts  
 Rosabelle W. Blake Academy

### **Middle (19)**

Bartow Middle School  
 Crystal Lake Middle School

Daniel Jenkins Academy  
 Denison Middle School  
 Dundee Ridge Middle Academy  
 Jere L. Stambaugh Middle School  
 Jewett Middle Academy  
 Kathleen Middle School  
 Lake Alfred Polytech Academy  
 Lake Gibson Middle School  
 Lake Marion Creek Middle  
 Lakeland Highlands Middle  
 Lawton Chiles Middle Academy  
 Mulberry Middle School  
 Shelley S. Boone Middle School  
 Sleepy Hill Middle School  
 Southwest Middle School  
 Union Academy  
 Westwood Middle School

### **Middle/Secondary (5)**

Fort Meade Middle/Sr High  
 Frostproof Middle/Sr High  
 Gause Academy of Leadership\*  
 McLaughlin Academy of Excellence\*  
 Roosevelt Academy

### **Secondary (17)**

Auburndale High School  
 Bartow High School  
 Davenport High School  
 George Jenkins High School  
 Haines City High School IB East  
 Haines City Senior High  
 Harrison School for the Arts  
 International Baccalaureate  
 Kathleen High School  
 Lake Gibson High School  
 Lake Region High School  
 Lakeland High School  
 Mulberry High School  
 Ridge Community High School  
 Summerlin Academy  
 Tenoroc High School  
 Winter Haven High School

## PUBLIC SCHOOLS IN POLK COUNTY

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### **Other- Elem/Middle/Secondary (9)**

Doris Sanders Learning Center  
Hospital Homebound  
Jean O'Dell Learning Center  
Karen M. Siegel Academy  
Polk Full Time eSchool  
Polk Virtual Franchise  
Polk Virtual Instruction  
Polk Virtual Instruction Program  
Transition School

### **Career Centers (3)**

Fresh Start Community School  
Ridge Career Center  
Traviss Career Center

### **Adult Schools (2)**

East Area Adult  
West Area Adult

### **Alternative Education/DJJ - School Board (4)**

Bill Duncan Opportunity Center  
Donald E. Woods Opportunity Center  
Polk Grad Academy  
R.E.A.L. Academy

### **Alternative Education/DJJ-Private (1)**

PACE. for Girls, Inc.

### **Conversion Charter (10)**

Berkley Elementary Charter School  
Compass Middle Charter School\*\*  
Dale R. Fair Babson Park Elementary  
Discovery Academy of Lake Alfred  
Hillcrest Elementary  
Janie Howard Wilson Elementary  
Lake Wales Senior High School/ Lake Wales- IB  
McKeel Academy of Technology  
Polk Avenue Elementary  
Ridgeview Global Studies

### **Charter Schools (24)**

Achievement Academy (3 Sites)  
Berkley Accelerated Middle  
Bridge Pre Academy  
Edward W. Bok Academy North  
Cypress Junction Montessori  
Discovery High School  
Edward W. Bok Middle Academy  
Hartridge Academy  
Lakeland Montessori Middle  
Lakeland Montessori Schoolhouse  
Language and Literacy Academy for Learning  
Magnolia Montessori Academy  
Mater Academy  
McKeel Academy Central  
Mi Escuela Montessori  
Navigator Academy  
New Beginnings High School  
Polk Pre-Collegiate Academy  
Polk State College Collegiate High School  
Polk State College Chain of Lakes High School  
Polk State Lakeland Gateway to College High School  
RCMA Mulberry Community Academy  
South McKeel Elementary Academy  
Victory Ridge Academy (formerly Our Children's Academy)

\*\* Designates the charter school is located within a Public School campus.

### **DJJ-School Board (4)**

Bartow Youth Academy  
Eckerd Connects  
Polk County Sheriff's Regional Detention Center  
Polk Halfway House

### **Adult Jail (1)**

Polk County Sheriff's Central Center

### **Head Start (2)**

Winter Haven Comm. Center Head Start  
Gibbons Street Pre-K Center

### **Residential Programs (1)**

New Horizons

## PRIVATE SCHOOLS IN POLK COUNTY

**CITY/SCHOOL**                      **GRADES OFFERED****AUBURNDALE**

Advance Prep Academy	6-12
All Hope Christian Academy	K-12
Better Learning Academy	K-12
Xcel Christian Academy	KG-8
Jordan Christian Preparatory	K-12

**BARTOW**

Family Life Homeschool	KG-12
First Methodist School Inc.	PK-8
Word of Life Christian School	K-12

**DAVENPORT**

America's HS Christian Academy	1-12
BCAT Stream Academy	KG-12
Beha. VIO Academy	PK-12
Davenport Christian Preparatory School	KG-12
Husky Prep Academy	PK-12
Individual Education Plan Academy Davenport	KG-12
Montessori School of Davenport	PK-KG
Ridge Christian Academy	PK-12
Shalom Christian Academy	KG-8

**Eagle Lake**

Bethel Christian Academy	PK-08
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**Frostproof**

Dabar School of Learning	KG-12
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**HAINES CITY**

ABA Haines City Inc.	PK-12
Champion Scholars Prep	KG-12
Elite Sports Prep Academy	06-12
Esther's School Inc-Haines City	KG-12
Kingdom Heritage Preparatory School	KG-12
Landmark Christian Academy	KG-12
Landmark Christian School	PK-12
Lighthouse Christian School	1-12
Millennium Christian Academy	KG-5
New Direction Academy	KG-11

**KISSIMMEE**

Individual Education Plan Academy Poinciana	KG-12
Poinciana Christian Preparatory School	KG-12

**LAKE ALFRED**

Life Skills Academy High School	09-12
Our Career Centered Academy Inc.	PK-12

**LAKE WALES**

BCAT of Lake Wales	KG-12
Canaan Academy	KG-8
Candlelight Christian Academy	KG-12
Endtime Christian School of Excellence	PK-12
Faith Central Academy	KG-12
Grand Academy	KG-12
Namesake Christian Academy	PK-12
Park Avenue Private School	KG-12
The Vanguard School	6-12

**LAKELAND**

Academy Prep Center of Lakeland	5-8
Applewood Private Education	KG-12
CAF Christian Academy	KG-5
Calvary Baptist Church Academy	KG-12
Excel Christian Academy	PK-12
Families of Faith Academy	K-12
Geneva Classical Academy	PK-12
Global Virtual Academy	6-12
Greater St. Paul Academy	KG-8
Inspiration Academy	PK-12
Head of the Class Learning Ctr	KG-5





## PRIVATE SCHOOLS IN POLK COUNTY

**CITY/SCHOOL**                      **GRADES OFFERED****Lakeland Continued**

Higher Learning Advantage Academy	KG-12
Individual Education Plan Academy Lakeland	KG-12
Lakeland Christian School	PK-12
Lakeland Christian Preparatory School	KG-12
Lakeland Crossroads School	KG-12
Lakeland Institute for Learning	2-12
Lakes Church Academy	PK-3
Limitless Learning	KG-12
Maranatha Christian Academy	PK-2
MTI Prep- Lakeland	KG-12
Parkway Christian Academy	K-12
Pathways School of Excellence	PK-12
Preparing The Way Academy	KG-8
Principles of Faith Academy	KG-8
Resurrection Catholic School	PK-8
Santa Fe Catholic School	9-12
Solutions Academy	5-12
Sparrow Academy	KG-12
St. Anthony Catholic School	PK-8
St. Paul Lutheran School	PK-8
The Cygnet School	KG-12
The Roberts Academy	2-8
The US Center for the Education Lakeland	KG-12
Victory Christian Academy/Preschool	KG-12
Victory Prep Christian Academy	KG-12
Wonderhere Academy	PK-5

**MULBERRY**

Brilliant Minds Early Learning Academy	KG-5
Harvest Academy LLC	KG-12
Mulberry Christian Academy/Preschool	PK-12

**POLK CITY**

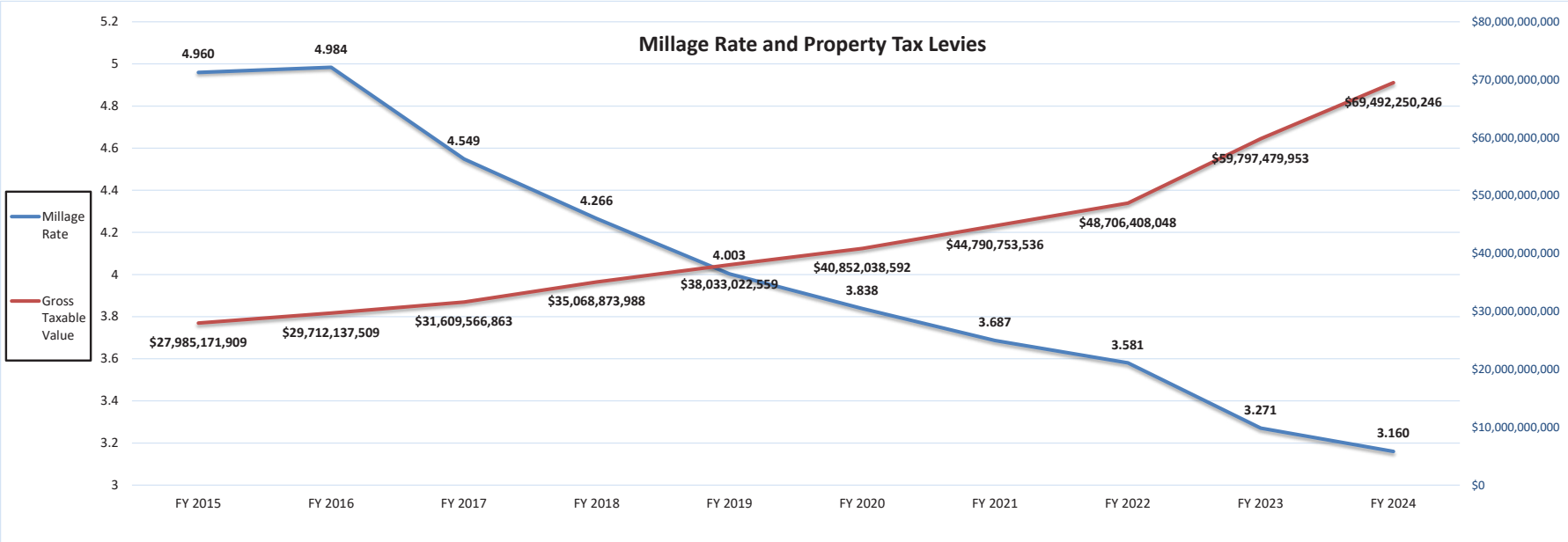
<b>Kipe Academy</b>	<b>KG-5</b>
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**WINTER HAVEN**

Akelynn's Angels Christian Academy	PK-12
All Saints Academy	PK-12
Ambassadors Christian Academy Inc.	KG-12
Avengers Christian Academy	KG-12
Bibleway Christian Academy	KG-12
Everlasting Image Academy	06-12
Future Scholars Christian Academy	PK-12
GCTE Center Inc.	4-12
Global Impact Schools	6-12
Grace Lutheran School	PK-8
Immanuel Lutheran	KG-8
Oasis Christian Academy	PK-12
Ovell's Christian Academy	KG-8
Roar Preparatory Vocational Academy	KG-12
Second Chance Learning Center	KG-12
Speak Life Stem Christian Academy	KG-12
St. Joseph Catholic School	PK-8
The Children of the King Enrichment Ctr	KG-12
The Christian Academy of Winter Haven	KG-12
Treasures of Life Academy	KG-12
Valor Christian Leadership Academy	KG-12
Winter Haven Adventist Academy	KG-10
Winter Haven Christian School	PK-12
Winter Haven Montessori	PK-4



**POLK COUNTY MILLAGE RATES AND HOMEOWNERS' PROPERTY TAXES 10 YEAR HISTORY**



**MILLAGE RATES**

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Required Local Effort	4.960	4.984	4.549	4.266	4.003	3.838	3.687	3.581	3.271	3.160
Discretionary Critical Needs Operating	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748
Local Capital Improvement/Capital Outlay	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
<b>Total Local Tax Rate</b>	<b>7.208</b>	<b>7.232</b>	<b>6.797</b>	<b>6.51</b>	<b>6.251</b>	<b>6.086</b>	<b>5.935</b>	<b>5.829</b>	<b>5.519</b>	<b>5.408</b>

Please note: The Millage Rate reflects the amount of Taxes per \$1,000 of Taxable Value.

**ESTIMATED PROPERTY TAX LEVIES AND COLLECTIONS**

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Total Polk County Gross Taxable Value *	\$27,985,171,909	\$29,712,137,509	\$31,609,566,863	\$35,068,873,988	\$38,033,022,559	\$40,852,038,592	\$44,790,753,536	\$48,706,408,048	\$59,797,479,953	\$69,492,250,246
Property Taxes Levied	\$190,215,213	\$193,544,864	\$197,591,402.46	\$213,429,167.09	\$231,468,975.29	\$248,625,506.87	\$265,833,122.24	\$268,810,666.02	\$330,022,291.86	\$383,527,729.11
Tax Collections **										
Required Local Effort	\$133,254,195	\$142,161,882	\$138,040,243	\$143,619,664	\$146,156,342	\$150,518,519	\$165,143,508	\$167,440,941	\$187,773,655	\$210,811,690
Discretionary Operating	20,095,592	21,335,692	22,698,198	25,182,257	27,310,753	29,335,032	32,163,344	34,975,097	42,939,374	49,900,995
Local Capital Improvement/Capital Outlay	40,298,648	42,785,478	45,517,776	50,499,179	54,767,552	58,826,936	64,498,685	70,137,228	86,108,371	100,068,840
<b>Total Collections</b>	<b>\$193,648,435</b>	<b>\$206,283,052</b>	<b>\$206,256,217</b>	<b>\$219,301,100</b>	<b>\$228,234,647</b>	<b>\$238,680,487</b>	<b>\$261,805,537</b>	<b>\$272,553,266</b>	<b>\$316,821,400</b>	<b>\$360,781,525</b>

\* Gross Taxable Value as of budget adoption.

\*\* Based upon 96% collectability of Polk County's Gross Taxable Value. Prior to 2010-11, the Legislature used 95% collectability as the basis for presentation.



TRUTH IN MILLAGE NOTICE (TRIM)

The Truth in Millage (TRIM) notice from the Polk County Property Appraiser provides homeowners with last year’s market value, this year’s market value as of January 1, and this year’s assessed value. The market value column is the Property Appraiser’s opinion of what a willing buyer would have paid a seller for the property as of January 1.

Because of the Save Our Homes Amendment to the Florida Constitution, the assessed value of a Homestead property can be no greater than 3% more than last year’s assessed value or the consumer price index, whichever is less. The Department of Revenue certifies a consumer price index, so that is the most the assessment of Homestead property can increase. For example, if a Homestead property was assessed at \$50,000, and its market value has increased to \$75,000, the maximum assessment is \$51,500 not \$75,000. (Calculation is: \$50,000 x 3% = \$1,500 so \$50,000 + \$1,500 = \$51,500)

The only way an assessment can increase more than this is if there were a change in ownership or improvements to the property that were not reflected in last year’s assessment. If the market value of the property declined since last year, this year’s assessed value will reflect that decline in the market. Next year, however, the assessed value will continue to increase by 3% or the consumer price index, whichever is less, as long as the assessed value is less than market value. If the property shown on the TRIM notice is not a Homestead property, then the columns for “Market Value” and “Assessed Value” will be the same. If the property has a classified use, such as for agriculture, the assessed value column is its classified use value.

Homestead Exemption, Senior Exemptions and other personal exemptions such as \$500 Disability Exemption, \$500 Widow/Widower’s Exemption, and the \$5000 Veterans Exemption to which a property is entitled, are shown in the box marked “Exemptions”. If the property was purchased during the last calendar year, and the seller qualified for exemptions, the exemptions shown are those for which the seller qualified. These exemptions will be removed for the next year unless the property owner applies for his own exemptions.

Two common exemptions are the Homestead Exemption and the Senior Citizen Exemption. Every legal Florida resident is eligible for a Homestead Exemption on their home, condominium, or co-op apartment if they qualify. Homestead Exemption is allowed to mobile home owners who also own the land where the mobile home is sited. The Florida constitution provides a tax-saving exemption of \$75,000 for an owner-occupied residence. The first \$25,000 exemption applies to all taxing districts. The second \$25,000 exemption affects any assessed value between \$50,000 and \$75,000, and applies to all taxing districts EXCEPT the School Board. The third \$25,000 exemption affects any assessed value between \$100,000 and \$125,000, and applies to all taxing districts EXCEPT the School Board.

\$151,500	Assessed Value
\$25,000	Initial Homestead Exemption
\$25,000	Additional Homestead Exemption <i>(Applies only to value over \$50,000; does not apply to School Board millage.)</i>
<u>\$25,000</u>	Additional Homestead Exemption <i>(Applies only to value over \$100,000; does not apply to School Board millage.)</i>
\$76,500	Remaining Taxable Value after Homestead Exemption

Many senior citizens are eligible to claim an additional Senior Exemption up to \$50,000. This exemption applies only to the County’s portion of the taxes and city taxes for residents of cities that also adopted the additional exemption. In order to qualify for the Senior Exemption, homeowners must be 65 or older as of January 1, and have a combined household income not exceeding the limit set annually.

All properties pay taxes countywide to the Taxing Authority of Polk County, School Board, and Water Management District. Other taxing jurisdictions that are less than countywide are the cities and towns, water, and special tax districts. All taxing bodies must hold public hearings before setting their rates. The dates, times, and locations of these hearings are also shown on the TRIM notice, along with the telephone numbers to call for further information about the taxing bodies’ proposed rates. In addition, some non-ad valorem levies are shown on the TRIM notice. These are called non-ad valorem levies since the amount of the levy does not depend on the value of the property.

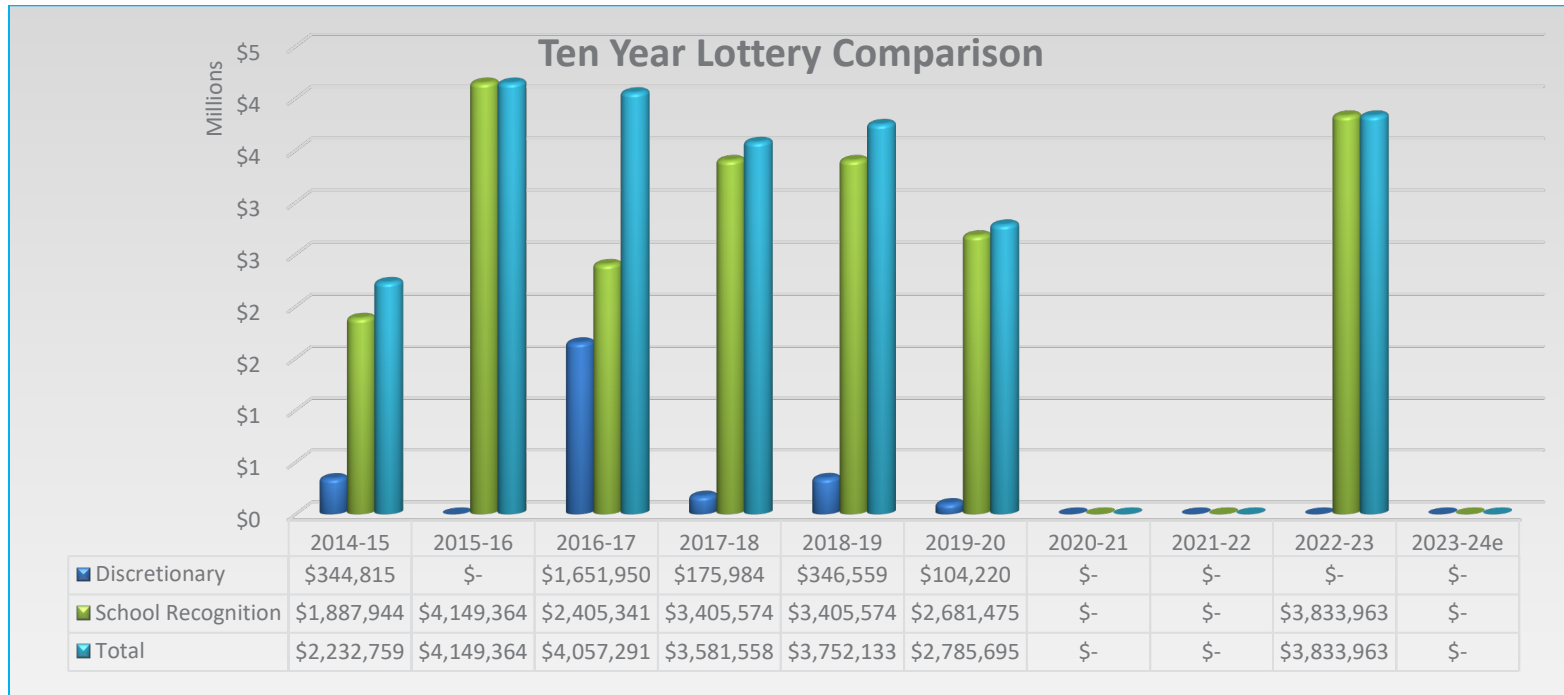




FLORIDA LOTTERY DOLLARS

Florida Lottery proceeds are distributed by the State as follows: 50% for prizes, 38% for education (including K-12 schools, community colleges, and universities), and 12% for lottery department administration. The Florida Lottery funds K-12 education for five days of operations.

Polk County’s share of the Florida Lottery funds is made up of two components. **School Recognition Dollars** are distributed under the Governor's A+ Program to specific schools maintaining an **A** Grade, and to schools that improve at least one letter grade from the previous school year. **Discretionary Lottery Funds** are allocated to support the School Improvement and Accountability initiative and to provide continuing support to the general operating budget. For 2022-23, there were no Discretionary Lottery Funds awarded after school grades and School Recognition Dollars were finalized. Discretionary Lottery Funds are estimated to be \$0 for 2023-24.



## DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

## FAST Assessments (*Florida Assessment of Student Thinking*)

Beginning with the 2022–23 school year, Florida’s statewide, standardized assessments in Reading, Writing, and Mathematics will be aligned with the Benchmarks for Excellent Student Thinking (B.E.S.T.). The Florida Assessment of Student Thinking (FAST), which includes VPK through grade 10 Reading and VPK through grade 8 Mathematics assessments, will be administered as a progress monitoring assessment, which students will participate in three times per year. B.E.S.T. assessments that are not part of the FAST progress monitoring program include grades 4–10 Writing and end-of-course (EOC) assessments in Algebra 1 and Geometry.

Please note, the 2022-2023 results for the Florida Assessment of Student Thinking (FAST) and Benchmarks for Excellent Student Thinking (B.E.S.T.) End-of-Course (EOC) assessments are based on **provisional** achievement level cuts that are linked to each assessment's respective 2021-2022 reporting scale, as required by s. [1008.34\(7\)\(d\)](#), Florida Statutes. Therefore, comparisons should not be made between the 2023 data and previous years' data. For 2023-2024 and beyond, scores will be reported on a new scale after the State Board of Education adopts new student achievement levels in **fall** of 2023. Standard Setting will need to occur before these can be released.

FSA ELA and FAST Reading										
Grade	District Name	FSA-2021			FSA-2022			FAST-2023		
		Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above	Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above	Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above
3	Statewide	198,628	300	54	210,287	299	53	221,504	297	50
	Polk	7,569	296	47	8,155	296	48	9,441	294	42
4	Statewide	202,373	310	52	198,473	312	57	201,024	312	58
	Polk	8,003	304	42	7,868	306	46	7,413	310	53
5	Statewide	196,549	321	54	212,392	321	55	207,369	320	54
	Polk	7,520	316	43	8,624	315	44	8,308	314	43
6	Statewide	194,258	325	52	196,909	324	52	216,018	321	47
	Polk	7,409	319	42	7,864	319	43	8,715	313	35
7	Statewide	199,985	329	48	206,907	329	48	209,002	328	47
	Polk	7,676	325	39	8,032	323	38	8,241	322	36

**DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS**

FSA ELA and FAST Reading										
Grade	District Name	FSA-2021			FSA-2022			FAST-2023		
		Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above	Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above	Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above
8	Statewide	197,220	336	52	212,986	334	49	214,928	332	47
	Polk	7,230	333	47	8,231	329	41	8,359	327	39
9	Statewide	196,278	340	50	208,792	340	51	222,102	339	48
	Polk	7,589	334	38	7,886	336	44	8,905	334	39
10	Statewide	186,374	348	51	202,900	346	49	213,323	346	50
	Polk	6,953	343	41	7,765	341	38	8,132	340	40

FSA Mathematics and FAST Mathematics										
Grade	District Name	FSA-2021			FSA-2022			FAST-2023		
		Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above	Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above	Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above
3	Statewide	198,488	296	51	207,389	299	58	221,011	300	59
	Polk	7,507	292	44	8,066	294	51	9,424	294	51
4	Statewide	202,664	309	53	194,936	314	61	197,766	315	61
	Polk	8,058	304	44	7,811	307	50	7,407	312	56
5	Statewide	197,342	318	51	210,607	318	52	206,221	321	55
	Polk	7,549	314	43	8,551	311	40	8,298	313	44
6	Statewide	188,014	319	45	185,073	321	49	210,747	326	54
	Polk	7,484	313	35	7,775	315	37	8,715	317	38
7	Statewide	163,084	324	44	170,724	325	46	150,831	326	48
	Polk	6,514	319	35	7,259	319	35	6,298	318	35
8	Statewide	134,153	327	37	150,381	329	42	170,149	335	55
	Polk	4,979	325	35	5,709	323	32	6,782	327	42



## DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

FSA & B.E.S.T. Algebra 1 – All Grades – Spring										
Grade	District Name	FSA-2021			FSA-2022			B.E.S.T.-2023		
		Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above	Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above	Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above
All Grades	Statewide	197,523	493	49	205,282	496	54	220,411	497	54
	Polk	6,898	484	37	7,590	487	41	8,676	489	43

FSA & B.E.S.T. Geometry – All Grades – Spring										
Grade	District Name	FSA-2021			FSA-2022			B.E.S.T.-2023		
		Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above	Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above	Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above
All Grades	Statewide	193,823	493	45	187,040	495	50	215,342	495	49
	Polk	7,152	486	33	6,695	486	37	8,007	487	37

## Statewide Science Assessments

Science										
Grade	District Name	2021			2022			2023		
		Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above	Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above	Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above
5	Statewide	218,715	200	53	195,768	197	47	211,739	197	48
	Polk	8,115	196	45	7,455	193	39	8,549	191	37
8	Statewide	187,686	198	45	198,619	198	45	200,961	198	44
	Polk	7,117	195	39	8,064	193	36	8,099	192	33

Florida Department of Education>Academics>Assessments>FSA (Florida Assessment of Student Thinking>Results)

## DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

Biology 1 EOC (End of Course) – All Grades – Spring										
Grade	District Name	2021			2022			2023		
		Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above	Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above	Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above
All Grades	Statewide	187,618	401	61	205,560	401	61	215,288	403	63
	Polk	6,622	394	52	7,498	394	52	9,071	393	50

## Social Studies Assessments

Civics EOC – All Grades – Spring										
Grade	District Name	2021			2022			2023		
		Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above	Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above	Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above
All Grades	Statewide	200,618	402	64	209,362	406	69	206,946	404	66
	Polk	6,831	401	63	7,879	403	67	8,148	402	65

US History EOC – All Grades – Spring										
Grade	District Name	2021			2022			2023		
		Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above	Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above	Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above
All Grades	Statewide	155,675	405	63	178,253	407	65	189,980	405	63
	Polk	6,192	398	55	6,256	398	54	6,938	395	50



**DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS**

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**School Grades**

Due to the transition from FSA to FAST, School Grades, District Grades and ESSA Federal Percent of Points Index baseline information will be released in the Fall/Winter.

**DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS**

**Advanced Placement Program**

- The Advanced Placement Program, sponsored by the College Board, allows students to take college-level studies while they are still in high school. Exams are developed by committees of college and secondary faculty and are given to test groups of students in actual college courses to determine appropriate passing scores. Scores are reported on a scale of 1 to 5. Many colleges and universities – including colleges and universities in Florida – grant credit, advanced placement, or both, to students obtaining grades of 3 or higher.
- The AP program enables students to make the most of their high school years by completing a more rigorous curriculum in familiar surroundings. The increased participation rates indicate that Florida has high expectations for all students, including the most academically gifted. Improved AP exam trends confirm that more students are actually meeting the higher expectations. This year the percentage of students receiving each of the five AP Score points is as follows:

**Advanced Placement Program Overall Results**

Year	Score Points					# of Exams	Score ≥3	% Scoring ≥3
	1	2	3	4	5			
2013	42%	28%	17%	9%	4%	8,551	2,163	25%
2014	44%	27%	17%	9%	3%	9,439	2,739	29%
2015	43%	26%	17%	9%	4%	9,319	2,850	30%
2016	39%	29%	19%	10%	4%	8,504	2,706	32%
2017	39%	29%	18%	10%	4%	8,441	2,705	32%
2018	36%	28%	20%	11%	5%	8,118	2,933	36%
2019	36%	28%	21%	10%	5%	7,647	2,709	35%
2020	28%	25%	25%	15%	8%	6,396	3,043	48%
2021	38%	26%	19%	11%	5%	5,928	2,088	35%
2022	35%	24%	21%	13%	7%	5,985	2,418	40%
2023	31%	26%	23%	14%	7%	6,303	2,731	43%

Source: College Board Advanced Placement Current Year Score Summary – Aggregated for Districts (2023)

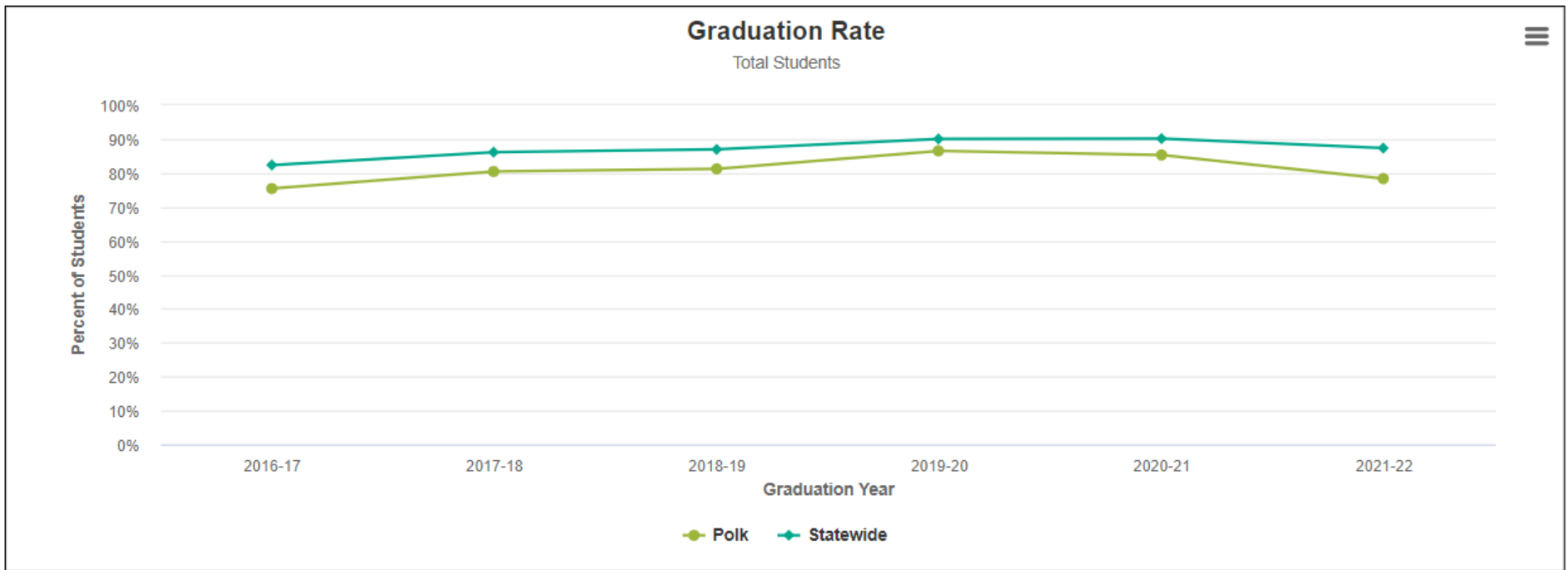


DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

Graduation Rates

As defined in 34 C.F.R. §200.19(b)(1)(i)-(iv), “the four-year adjusted cohort graduation rate (hereafter referred to as ‘the four-year graduation rate’) is the number of students who graduate in four years with a regular high school diploma divided by the number of students who form the adjusted cohort for the graduating class. From the beginning of 9th grade, students who are entering that grade for the first time form a cohort that is subsequently ‘adjusted’ by adding any students who transfer into the cohort later during the 9th grade and the next three years and subtracting any students who transfer out, emigrate to another country, or die during that same period.”

Polk and Statewide



Source: FLDOE Edudata, Graduation Rates are released in December-January of each year

## DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

## Polk Federal Graduation Rate by Race 2020-21 and 2021-22

School Name	2020-2021				2021-2022			
	White Grad Rate	Black Grad Rate	Hispanic Grad Rate	Total Percentage	White Grad Rate	Black Grad Rate	Hispanic Grad Rate	Total Percentage
Auburndale High	89%	93.3%	88.8%	90.2%	85.4%	81.8%	79.3%	82.9%
Bartow High	95%	96%	96.2%	95.7%	92%	89.2%	89%	91.1%
Frostproof Middle/Senior High	87.5%	91.3%	92.9%	90.1%	85.7%	83.3%	82.3%	83.7%
Ft. Meade Middle/Senior High	92.9%	93.8%	100%	97.2%	96.3%	94.1%	84.4%	90%
George W. Jenkins High	96.5%	100%	95.4%	96.8%	95.2%	88.2%	96.6%	94.2%
Haines City High	81.9%	90.6%	83.3%	85.5%	78.8%	68.2%	71.8%	72.7%
Kathleen High	90.5%	92.2%	86.5%	89%	79%	78.9%	69.2%	75%
Lake Gibson High	95.2%	97.6%	94.2%	95.3%	90%	84.8%	82.3%	86.8%
Lake Region High	87%	89.2%	91.5%	88.6%	75.6%	79.2%	78.9%	78.9%
Lake Wales High	91.5%	90.4%	91.9%	91.3%	82.3%	81.7%	81.9%	81.8%
Lakeland High	88.7%	85.4%	91.7%	88.4%	93.8%	74.3%	91%	89.5%
McKeel Academy of Tech.	99.3%	100%	100%	99.5%	99.4%	100%	100%	99.6%
Mulberry High	88.4%	100%	91.3%	91.1%	85.7%	96.7%	90.4%	89.3%
Ridge Community High	91.2%	92.4%	88.4%	89.8%	84.9%	79%	78.8%	79.9%
Tenoroc High	74.1%	93.2%	84.4%	81.2%	60.9%	69.2%	73.6%	67.4%
Winter Haven High	89.4%	94%	91.6%	92%	86.7%	87.3%	87.8%	87.7%
Polk District	86%	85%	84.4%	85.3%	82.2%	74.4%	76%	78.3%

Source: High School Graduation Rates Florida Department of Education

\* Data not reported when the total number of students in a group is fewer than 10.

## GLOSSARY OF TERMS

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### **A+ PLAN (School Recognition Program)**

The Florida School Recognition Program provides public recognition and financial awards to schools that have sustained high student performance or schools that demonstrate substantial improvement in student performance.

### **Accrual Basis of Accounting**

Transactions are recognized when they occur, regardless of the timing of related cash flows.

### **Agency Funds**

These funds are used to account for assets held by Internal Accounts - administration and control of internal funds which are commonly described as moneys collected at various schools in connection with school and student organization activities.

### **Appropriation**

Funds set aside for a specific purpose

### **ARRA**

American Recovery and Reinvestment Act

### **Assessed Valuation**

The estimated value placed upon real and personal property by the County Property Appraiser as the basis for levying property taxes.

### **Base Student Allocation (BSA)**

Dollar amount paid by the state in accordance with the Florida Education Finance Program (FEFP) to a district for each weighted full-time equivalent (FTE) student.

### **Bonds –Sale of Local Bonds**

Issued by the district and authorized by a local vote. These funds are commonly used to acquire land, renovate, remodel and expand existing facilities, or build new schools.

### **Budget, Adopted**

Refers to the final budget formally adopted by the Board following a second required public hearing in September. The adopted budget is amended monthly during the course of the year.

### **Budget, Balanced**

A fund budget in which estimated revenues + incoming transfers + beginning fund balances equal (=) estimated expenditures + outgoing transfers + ending fund balances.

## GLOSSARY OF TERMS

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### **Budget, Tentative**

Represents the Superintendent's formal budget recommendation to the Board, provided pursuant to law, no later than 29 days after certification of the tax roll by the Property Appraiser on July 1. This budget is tentatively adopted by the School Board following the first of two public hearings required by Florida law. Expenditures may not legally be incurred against this budget until it has been adopted by the Board. However, by law the School Board may adopt a resolution permitting the District to continue operating from July 1 until the Tentative Budget is adopted based on the prior year's budget.

### **Budget, Tentative Adopted**

Within 65-80 days after certification of the tax roll, usually early to mid-September, the budget tentatively adopted following the first public hearing required by law, with or without changes, is submitted for the second required public hearing. Expenditures may legally be incurred using this budget, provided that final adoption occurs after the beginning of the school term.

### **Capital Outlay Bond Issue (SBE/COBI)**

Bonds issued by the State of Florida on behalf of the school district for capital outlay purposes. Funds may be used for survey recommended projects included on the District's Project Priority List. Repayment of bonds is from state CO & DS (Capital Outlay and Debt Service) revenues.

### **Capital Outlay & Debt Service (CO & DS)–Motor Vehicle License Revenues**

Allocated by the State of Florida Department of Education's Office of Educational Facilities, these funds may be used in acquiring, building, constructing, altering, remodeling, improving, enlarging, furnishing, equipping, maintaining, renovating, or repairing of capital outlay projects. These funds are spent on projects on the Project Priority List presented to the State Department of Education.

### **Capital Outlay Transfer**

Florida law authorizes the use of Capital Outlay Millage Levy proceeds to fund the cost of acquisition, maintenance and repairs of the district's plant and equipment. As prescribed by the Department of Education, costs of maintenance are recorded in the General Fund, but are offset by an interfund transfer from the millage proceeds (i.e. 1.500 mil revenue) in the Capital Outlay Fund.

### **Capital Projects Funds**

These funds are used to account for financial resources to be used for acquisition, improvement, or construction of capital facilities, real property, equipment, or libraries.

### **Certificates of Participation (COPs)–Sale of Lease Certificates**

Certificates of Participation are used to finance the construction of state approved educational facilities, land, and the purchase of equipment by the acceleration of funds to the district through the issuance of debt. The debt service is paid from the proceeds of the Capital Outlay Millage Levy (voter approved at a current rate of 1.500 Mills). Since the source of funds for repayment of COPs is from a currently authorized source, further voter approval is not needed.

**Certified Taxable Value** The annual property tax value certified by the property appraiser of the county to the State Department of Revenue.

## GLOSSARY OF TERMS

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### **Charter School**

Charter schools are public schools operating under a performance contract or “charter.” The charter allows the school to operate under defined rules and regulations. As part of the contract between the charter school and the sponsor (the School Board), charter schools are held strictly accountable for academic and financial results.

### **Charter School, Conversion**

A conversion charter school is an existing public school that converts to charter school status. This process requires agreement from the teachers and parents of the charter school, the submittal and approval of a charter application by the sponsor, and the negotiation of a charter contract. Final approval of a charter contract is voted on by the School Board after a public hearing.

### **Charter School, School Within a School**

A School within a School is a portion of an existing public school that converts to charter school status within a public school. This process requires agreement from the teachers and parents participating in the school within a school that is part of the public school, the submittal and approval of a charter application by the sponsor, and the negotiation of a charter contract. Final approval of a charter contract is voted on by the School Board after a public hearing.

### **Charter School, Start Up**

Start up charter schools are educational institutions that did not exist prior to being granted charter school status. These brand new schools are often started by parents, community members, business partners, etc. These schools may offer a specialized curriculum or serve a specific student population such as at-risk students or special needs students.

### **Cost Center**

A school, department or location to which fiscal responsibility is assigned.

### **Cost Factors**

Weights assigned to programs based on average cost of the program in the state. In most cases, a three-year average is used to determine this factor.

### **Critical Needs Operating Millage Levy**

A discretionary part of the millage levy which is permitted by law if approved by the voters to enhance operating revenues received in the Florida Education Finance Program and State Categorical Programs. The School Board of Polk County is not currently levying this millage and has not approached the voters of Polk County for approval.

### **Debt Service Funds**

These funds are used to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt.

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## GLOSSARY OF TERMS

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**Deficit** is the excess of liabilities of a fund over its assets, usually the result of expenditures exceeding revenues over the life of the fund. Florida Law mandates that school district budgets must be in balance, and cannot be in a deficit condition.

**Depreciation**

A noncash expense that reduces the value of an asset as a result of wear and tear, age, or obsolescence. Most assets lost their value over time, and must be replaced once the end of their useful life is reached.

**Discretionary Operating Millage Levy**

The discretionary part of the millage levy which is permitted by law to enhance operating revenues received in the Florida Education Finance Program and State Categorical Programs. The maximum rate is determined annually by the legislature.

**District Cost Differential (DCD)**

An adjustment to the gross Florida Education Finance Program (FEFP) allocation based upon cost-of-living differences in the 67 counties in the state as determined by the Florida Price Level Index for the most recent three years.

**Encumbrances**

Legal commitments for unperformed contracts for goods or services. In budgetary accounting, encumbrances are recorded as a reduction of available appropriations to assure that when the contract is fulfilled, funds will be available to pay the commitment.

**Exceptional Student Education (ESE)**

Provision of a free and appropriate public education for all handicapped students ages 3-22 years.

**Expenditure**

Actual payments made for goods or services.

**Fiscal Year**

The fiscal year for Polk County Public Schools, like all public school districts in Florida, begins July 1 and ends the following June 30. This fiscal year is established by state law.

**Florida Comprehensive Assessment Test (FCAT)**

A state mandated assessment test covering reading and mathematics for all students in grades 3 – 10, writing for grades 4, 8 and 10, and science for grades 5, 8, and 11. Student achievement data is used to report educational status and annual progress for individual districts and the state.

**Florida Education Finance Program (FEFP)**

Established by the Florida Legislature in 1973 to distribute revenue to districts for operating purposes, adjusted for varying program costs (cost factor) and cost-of-living in the State (district cost differential). Gross state dollars are further adjusted by available property taxes per student, which largely equalizes operating revenues per FTE among districts of varying wealth. See Operational Overview Section – Florida Educational



## GLOSSARY OF TERMS

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Finance Program Process for complete, detailed description of FEFP. Adult programs are funded through a set of formulas referred to as Workforce Development and do not receive FEFP funding.

### **Florida Standards**

These standards are a result of the Common Core State Standards Initiative led by the National Governors Association Center for Best Practices and the Council of Chief State School Officers. Florida adopted these standards in July 2010; the standards were to be fully implemented in the areas of English language arts and Mathematics by the 2013-14 school year. In February 2014, Florida adopted the Department of Education's recommended changes to the original Common Core State Standards; the finalized Math Florida Standards (MAFS) and Language Arts Florida Standards (LAFS) are to be fully implemented across the grades in the 2014-15 school year.

### **Fringe Benefits**

Employee benefits paid by an employer on behalf of employees in addition to salary. Examples include retirement programs (such as the federally mandated Social Security/Medicare program and Florida's state retirement program), health and life insurance, and workers compensation insurance.

### **F.S. 1011.14 Loans (formerly F.S. 237.161) – Revenue Anticipation Notes**

Funds may be used for school buses, land, equipment for educational purposes, remodeling, renovation, and new construction of educational and administrative facilities. The debt service is paid from the proceeds of the Capital Millage Levy (1.500 Mills).

### **Full Time Equivalent (FTE)**

Full-Time Equivalent students are the primary basis for state allocations, whether in the Florida Education Finance Program or related categorical programs. One FTE (not weighted) is equal to one student receiving 720 hours of direct classroom instruction in grades K-3, or 900 hours of instruction for grades 4-12 in a standard school calendar.

### **Fund**

A fund is a self-balancing group of accounts in which transactions relating to a particular purpose or funding source may be segregated for improved accountability.

### **Fund Balance**

Fund Balance reflects the net financial resources (net assets) of a fund; in other words, assets less liabilities. Moreover, if some of the funds' net assets are not available for expenditure; this is indicated by "reserving" a portion of the total fund balance. This treatment segregates total fund balance between its "reserved fund balance" and "unreserved fund balance" components. Accordingly, the unreserved fund balance at year end is expected to be available, together with the revenues and other financing sources of the following year, to meet the needs of that year.

### **General Fund**

The primary operating funds of the District. The General Fund is used to account for all financial resources except those required to be accounted for in other funds.

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## GLOSSARY OF TERMS

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**Governmental Funds**

Classification used by the GASB to refer to all funds other than proprietary and fiduciary. Includes the General Fund, special revenue funds, capital project funds, debt service funds, and internal service funds.

**Homestead Exemption**

Reduction of \$25,000 applied to the assessed value of a home used as the primary residence of a taxpayer, for purposes of school district tax levies only.

**Internal Service Funds**

These funds are used to account for the revenue and expenditures associated with the District's self-insurance funds. They are a proprietary fund type.

**Millage**

Unit of monetary value equal to .001 of a dollar (1/10 of one cent).

**Millage –Capital Outlay (1.500 Mills)**

Also known as Local Capital Improvement/Capital Outlay Tax (LCI); may be used for new construction, remodeling, and site improvement; expansion to new sites, existing sites, auxiliary facilities, or ancillary facilities; maintenance; renovations; school buses; new and replacement equipment; lease purchase agreement payments; payment of loans; environmental regulation compliance costs; leasing of educational facilities; ERP software; payment of property insurance premiums.

**Modified Accrual**

Revenues are recognized when they become both measurable and available to finance expenditures of the fiscal period. Expenditures are generally recognized when the related fund liability is incurred, if measurable.

**Polk County District Virtual Instructional Program (PCDVIP)** is an online public school program that serves students in grades K-12 that meet the state eligibility mandates for enrollment. Students enrolled in the District Full-time Virtual Instructional Program will complete all course work through the on-line program.

**Proprietary Funds** are a type of governmental fund used to account for the costs of services provided internally to various functions of the District. The District uses a single proprietary fund type, internal service funds, to account for its self-insurance services.

**Public Education and Capital Outlay (PECO)**

An allocation of state funds to school districts for capital outlay or maintenance purposes is provided by state law based upon a statutory formula, the major components of which are the total number of students and the increase in the number of students for recent years. Funds may be used for debt service, remodeling, new construction, furniture and equipment, sites, library books, and asbestos removal.

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## GLOSSARY OF TERMS

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**QZAB**

Qualified Zone Academy Bonds allow certain qualified schools to borrow at nominal interest rates (as low as zero percent) for costs incurred in connection with the establishment of special programs in partnership with the private sector.

**Required Local Effort (RLE)**

The portion of the Board's millage which must be levied in order to receive state funds in the Florida Education Finance Program (FEFP). The yield from Required Local Effort is allocated with state general revenues using formulas specified in the FEFP. The effect is to largely equalize the distribution of local property taxes for operating purposes among richer and poorer school districts.

**Revenue**

The income of a government from taxation and other sources.

**SBE/ COBI Bonds**

State Board of Education/ Capital Outlay Bond Indebtedness Bonds are issued by the state on behalf of a local school district.

**School Discretionary Funds**

Funds appropriated over which schools have substantial discretion. Usually refers to non-salary appropriations which are generated by formula, including Operating, Instructional Materials, Technology, and Lottery budget allocations.

**Special Revenue Funds**

These funds account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes, such as grants and school food programs.

**State Categoricals**

State categorical are appropriations by the state for specific, categorical purposes such as class size reduction. State categorical program dollars generally must be expended during a fiscal year, returned to the State, or re-budgeted for that specific purpose during the next fiscal year.

**Surplus**

The excess of assets of a fund over its liabilities - usually the result of revenues exceeding expenditures over the life of the fund.

**Tax Redemptions**

Under state law, the county tax assessor, under prescribed circumstances, may auction tax redemption certificates for the amount of delinquent taxes owed on property. Proceeds are distributed proportionally among the various taxing authorities in the county. The owner of a tax redemption certificate may take possession of the property if, after a time period specified by law, the property owner has not reimbursed the delinquent taxes plus interest.

**Unweighted FTE**

Full time equivalent students not multiplied by cost factors relating to the higher/lower costs associated with certain programs.

## GLOSSARY OF TERMS

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### **Voluntary Pre-Kindergarten**

A constitutional amendment passed by Florida's voters in Nov. 2002 required a voluntary pre-kindergarten program (VPK) designed to prepare four-year-olds for kindergarten and build the foundation for their educational success. The program is voluntary for children and providers, and is provided at no cost to participants.

### **Voted/Non-Voted Millage**

Florida law establishes the maximum millage that may be levied by a district for operating and/or capital outlay purposes without voter approval. These are referred to as non-voted millage levies. The constitution caps the total of these levies at ten mills.

Additionally, the Florida constitution provides that additional millage may be levied for both operating and/or capital outlay purposes only if approved by a referendum of the voters of the county. These are referred to as voted millage levies.

### **Weighted FTE**

Full time equivalent student times the cost factor assigned to the program.

### **Workload**

Increases or decreases in appropriations resulting from an increase or decrease in enrolled FTE students or documented region/county mandatory staffing requirements.

### **Workforce Development**

Refers to a set of formulas used to fund adult programs in Florida, which replaced FEFP funding for those students. These formulas were developed to shift funding incentives from mere enrollment of adults in educational programs to successful fulfillment of established occupational completion points and actual job placement.

## LIST OF ACRONYMS

<b>AASA</b>	American Association of School Administrators	<b>DARE</b>	Drug Abuse Resistance Education
<b>ABE</b>	Adult Basic Education	<b>DCD</b>	District Cost Differential
<b>ABO</b>	Average Bus Occupancy	<b>DCT</b>	Developmental Certification Testing or Diversified Career
<b>AC</b>	Air Conditioning	<b>DD</b>	Developmental Delayed
<b>ACT</b>	American College Test	<b>DJJ</b>	Department of Juvenile Justice
<b>AESOL</b>	Adult English for Speakers of Other Languages	<b>DOE</b>	Department of Education
<b>AFSCME</b>	American Federation of State, County and Municipal	<b>DP</b>	Data Processing
<b>AIF</b>	Academic Intervention Facilitator	<b>DPCF</b>	District Program Cost Factor
<b>AP/ADVPL</b>	Advanced Placement	<b>DROP</b>	Deferred Retirement Option Program
<b>APAF</b>	Alternate Personnel Action Form	<b>DVIP</b>	District Virtual Instruction Program
<b>ARRA</b>	American Recovery Reinvestment Act		
<b>ASBO</b>	Association of School Business Officers	<b>EAP</b>	Employee Assistance Program
<b>AV</b>	Audio/Visual Equipment	<b>ECIA</b>	Education Consolidation and Improvement Act of 1981
<b>AYP</b>	Adequate Yearly Progress	<b>EERS</b>	Electronic Equipment Repair Services
		<b>EETT</b>	Enhancing Education Through Technology
<b>BEST</b>	Behavior & Education Success Training	<b>ELP</b>	Extended Learning Program
<b>BMA</b>	Bond Market Association (Municipal Bond Swap Index)	<b>EOC</b>	End of Course
<b>BOCC</b>	Board of County Commissioners	<b>EP</b>	Educational Plan
<b>BSA</b>	Base Student Allocation	<b>EPA</b>	Environmental Protection Agency
<b>BYOD</b>	Bring Your Own Device	<b>ePAF</b>	Electronic Personal Action Form
		<b>ERP</b>	Enterprise Resource Planning (software)
<b>CAI</b>	Computer Aided Instruction	<b>ERSEA</b>	Eligibility, Recruitment, Selection, Enrollment, Attendance
<b>CAFR</b>	Comprehensive Annual Financial Reports	<b>ESE</b>	Exceptional Student Education
<b>CAPs</b>	Computer Alternative Program for Students	<b>ESOL</b>	English for Speakers of Other Languages
<b>CBE</b>	Council for Basic Education	<b>EWS</b>	Early Warning System
<b>CCSS</b>	Common Core State Standards		
<b>CDC</b>	Career Development Center	<b>FAA</b>	Florida Alternate Assessment
<b>CELLA</b>	Comprehensive English Language Learning Assessment	<b>F.A.C.</b>	Florida Administrative Code
<b>CIRP</b>	Comprehensive Intervention Reading Program	<b>FADSS</b>	Florida Association of District School Superintendents
<b>CLAST</b>	College Level Academic Standard Testing	<b>FAPE</b>	Free Appropriate Public Education
<b>CO&amp;DS</b>	Capital Outlay & Debt Service	<b>FASA</b>	Florida Association of School Administrators
<b>COBI</b>	Capital Outlay Bond Issue	<b>FBI</b>	Federal Bureau of Investigation
<b>COE</b>	Council on Occupational Education	<b>FBLA</b>	Future Business Leaders of America
<b>COLA</b>	Cost of Living Adjustment	<b>FCAT</b>	Florida Comprehensive Assessment Test
<b>CO-OP</b>	Cooperative Education	<b>FDLE</b>	Florida Department of Law Enforcement
<b>COPs</b>	Certificates of Participation	<b>FDLRS</b>	Florida Diagnostic & Learning Resource Systems
<b>CRISS</b>	Creating Independence Through Student Owned Strategies	<b>FDOT</b>	Florida Department of Transportation
<b>CTAE</b>	Career, Technical, Adult, Education	<b>FEA</b>	Florida Education Association
<b>CTE</b>	Career and Technical Education	<b>FEFP</b>	Florida Education Finance Program
<b>CWE</b>	Continuing Workforce Education	<b>F.S.</b>	Florida Statute

## LIST OF ACRONYMS

<b>FERPA</b>	Family Educational Right to Privacy Act	<b>ITV</b>	Instructional Television and Video
<b>FETC</b>	Florida Educational Technology Conference	<b>JROTC</b>	Junior Reserve Officers Training Corps
<b>FETPIP</b>	Florida Educational Training Placement Information	<b>JTPA</b>	Job Training and Partnership Act
<b>FFA</b>	Future Farmers of America	<b>KPMG</b>	Klynveld Peat Marwick and Goerdeler (Independent CPA)
<b>FHSAA</b>	Florida High School Activities Association	<b>K-SBAR</b>	Kindergarten Standards Based Achievement Reporting
<b>FIRN</b>	Florida Information Resource Network	<b>LCI</b>	Local Capital Improvement
<b>FRS</b>	Florida Retirement System	<b>LCP</b>	Literacy Completion Points
<b>FSA</b>	Florida Standards Assessment	<b>LEA</b>	Local Education Agency
<b>FSBA</b>	Florida School Boards Association	<b>LEP</b>	Limited English Proficient
<b>FSFOA</b>	Florida School Finance Officers Association	<b>LFS</b>	Learning Focused Strategies
<b>FT</b>	Full Time	<b>LIBOR</b>	London Interbank Offered Rate
<b>FTE</b>	Full Time Equivalent	<b>LRE</b>	Least Restrictive Environment
<b>FY</b>	Fiscal Year	<b>MAP</b>	Merit Award Program
<b>GAAP</b>	Generally Accepted Accounting Principles	<b>MAPS</b>	Minority Achievement Program
<b>GASB</b>	Governmental Accounting Standards Board	<b>MAI</b>	Major Areas of Interest
<b>GED</b>	General Education Diploma	<b>MD &amp; A</b>	Management's Discussion and Analysis
<b>GFOA</b>	Government Finance Officers Association	<b>META</b>	Multicultural Educational and Training Advocacy
<b>GPA</b>	Grade Point Average	<b>Mil or</b>	Millage
<b>HB</b>	House Bill	<b>MIS</b>	Management Information Systems
<b>HEP</b>	Hepatitis	<b>MP</b>	Master Plan
<b>HIPAA</b>	Health Insurance Portability & Accountability Act	<b>MRR</b>	Maintenance, Repair, and Renovation
<b>HR</b>	Human Resources	<b>NAI</b>	Non Administrative Instructional Unit
<b>HVAC</b>	Heating, Ventilation and Air Conditioning System	<b>NCLB</b>	No Child Left Behind
<b>IB</b>	International Baccalaureate	<b>NECC</b>	National Education Computing Conference
<b>IDEA</b>	Individuals with Disabilities Education Act	<b>NWRDC</b>	Northwest Regional Data Center
<b>IDEIA</b>	Individuals with Disabilities Education Improvement Act	<b>OCP</b>	Occupational Completion Points
<b>IEP</b>	Individual Education Plan	<b>OJT</b>	On the Job Training
<b>ILS</b>	Integrated Learning Systems	<b>OPS</b>	Operations
<b>INTEC</b>	Instructional Technology	<b>OSHA</b>	Occupational Safety & Health Administration
<b>IST</b>	Information Systems and Technology	<b>OT</b>	Occupational Therapy
<b>ISS</b>	In School Suspension		
<b>IT</b>	Information Technology		
<b>ITTS</b>	Inventory of Teacher Technology Skills		

## LIST OF ACRONYMS

<b>PAC</b>	Parent Advisory Council	<b>SIP</b>	School Improvement Plan
<b>PACE</b>	Parent Adolescent Counseling & Education Program	<b>SIRP</b>	Supplemental Intervention Reading Program
<b>PACT</b>	Preliminary ACT or Personalized Academic Counseling	<b>SIT</b>	School Infrastructure Thrift Awards
<b>PAF</b>	Personnel Action Form	<b>SLD</b>	Specific Learning Disability
<b>PAR</b>	Personnel Activity Report	<b>SP</b>	Strategic Plan
<b>PARCC</b>	Partnership Assessment of Readiness for College/Careers	<b>SPAR</b>	School Public Accountability Report
<b>PBB</b>	Performance Based Budgeting	<b>SRD</b>	School Resource Deputy
<b>PCC</b>	Polk Community College	<b>SREF</b>	State Requirements for Educational Facilities
<b>PCDVIP</b>	Polk County District Virtual Instructional Program	<b>SRO</b>	School Resource Officer
<b>PCSB</b>	Polk County School Board	<b>SSM</b>	Special School Maintenance
<b>PDA</b>	Personal Digital Assistant	<b>STAR</b>	Special Teachers Are Rewarded
<b>PE</b>	Physical education	<b>STEAM</b>	Science, Technology, Engineering, Arts, Mathematics
<b>PEA</b>	Polk Education Association	<b>STEM</b>	Science, Technology, Engineering, Mathematics
<b>PECO</b>	Public Education and Capital Outlay	<b>STS</b>	School Technology Services
<b>PEF</b>	Polk Education Foundation	<b>STW</b>	School to Work
<b>PERT</b>	Postsecondary Education Readiness Test	<b>SWD</b>	Students With Disabilities
<b>PL</b>	Public Law or Professional Learning		
<b>PSAT</b>	Preliminary Scholastic Aptitude Test	<b>TABE</b>	Test of Adult Basic Education
<b>PSAV</b>	Post Secondary Adult Vocational	<b>TANF</b>	Temporary Assistance for Needy Families
<b>PSTF</b>	Public School Technology Funds	<b>TAPP</b>	Teen Age Parent Program
<b>PSU</b>	Personnel Staffing Unit	<b>TBA</b>	To Be Announced / To Be Allocated
<b>PT</b>	Physical Therapy	<b>TDA</b>	Temporary Duty Assignment
<b>PTA</b>	Parent Teacher Association	<b>TELE</b>	Telephone
<b>PTM</b>	Projected Total Membership	<b>TLR</b>	Technology Learning Resource
<b>PVS</b>	Polk Virtual School	<b>TMH</b>	Trainable Mentally Handicapped
		<b>TPO</b>	Polk Transportation Planning Organization
<b>QZAB</b>	Qualified Zone Academy Bonds	<b>TQM</b>	Total Quality Management
<b>RLE</b>	Required Local Effort	<b>TRIM</b>	Truth In Millage
<b>RN</b>	Registered Nurse	<b>TRST</b>	Teacher Resource Specialist Trainer
<b>ROTC</b>	Reserve Officers Training Corps		
<b>RTTT</b>	Race to the Top	<b>U.S.D.A.</b>	United States Department of Agriculture
		<b>UFTE</b>	Unweighted Full Time Equivalent
<b>SAC</b>	School Advisory Committee	<b>UTIL</b>	Utilities
<b>SACS</b>	Southern Association of Colleges & Schools		
<b>SAI</b>	Supplemental Academic Instruction	<b>VE</b>	Varying Exceptionality
<b>SAP</b>	Systems, Applications, and Products (Enterprise Software)	<b>VESOL</b>	Vocational English for Speakers of Other Languages
<b>SAT</b>	Scholastic Achievement Test	<b>VIP's</b>	Volunteers In Polk Schools
<b>SB</b>	School Board	<b>VPK</b>	Voluntary Pre-Kindergarten
<b>SBAR</b>	Standards Based Achievement Reporting		
<b>SBE</b>	State Board of Education	<b>WAN</b>	Wide Area Network
<b>SCNS</b>	State Course Numbering System	<b>WDIS</b>	Workforce Development Information System
<b>SED</b>	Seriously Emotionally Disturbed	<b>WEDDAC</b>	Workforce Education and District Data Advisory Council
<b>SEMS</b>	Substitute Employee Management System	<b>WFTE</b>	Weighted Full Time Equivalent

**INDEX TO BOARD POLICY MANUAL**

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The complete Board Policy Manual can be assessed on our website: <https://polkschoolsfl.com/schoolboard/>

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**2000-Program**

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**4000-Support Staff**

**5000-Students**

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**7000-Property**

**8000-Operations**

**9000-Community Relations**





# Staffing Plan

**School Year**  
**2023-2024**

*Frederick Heid*  
*Superintendent*

*The Mission of Polk County Schools is to provide a high-quality education for all students.*

STUDENTS FIRST

Sara Beth Wyatt  
Board Chair  
District 4

William Allen  
District 1

Kay Fields  
District 5

Lori Cunningham  
District 2

Justin Sharpless  
District 6

Richard Nolte  
District 3

Lisa Miller  
District 7

Brian D. Warren  
Associate Superintendent, Human Resource Services

Heather L. Jenkins  
Associate Superintendent, Chief Financial Officer

1915 South Floral Avenue  
Bartow, Florida 33830  
Phone: (863) 534-0781  
Fax: (863) 537-0737

1915 S. Floral Ave.  
Bartow, FL 33830

P.O. Box 391  
Bartow, FL 33831

863-534-0500

polkschoolsfl.com

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## Philosophy of Developing a Staffing Plan

The major portion of any school District budget supports personnel who provide services to students. The Staffing Plan is designed to provide an equitable distribution of available personnel services for the entire Polk County School District in accordance with the 2022-2025 District Strategic Plan.

Florida Statutes require that the Superintendent recommend, and the School Board adopt, a balanced budget. Some funds are categorical from state or federal sources and must be used for designated purposes. Non-categorical funds may be designated by the School Board, but even from these, operational costs (such as utilities, maintenance and repairs to the school facility) and support personnel (such as custodians, school nutrition staff, etc.) are necessary.

Considering the District's Strategic Plan, current research in best practices, input from staff members and the School Advisory Council (SAC) and other variables, the primary objectives in the development of the Staffing Plan are to equitably distribute available human resources and to provide the most effective and efficient instructional setting possible. Once this is achieved in the Staffing Plan, it is the Principal's responsibility to allocate these human resources efficiently and effectively while meeting identified No Child Left Behind, Class Size Law, and other State, District and school improvement goals. More importantly, the Principal, as instructional leader of the school, designs a school staffing plan that meets student academic, social, emotional and vocational needs.

The money received from the Florida Education Finance Program (FEFP) is the largest single source of funds (approximately 70%) supporting educational programs in Polk County. Since programs are planned in advance of the final legislative action, staffing allocations are based on projections and adjustments are made on the final level of legislative funding. If revenues throughout the year are not kept at the projected State level, then reductions in educational funding could result in a reduction of allocated staff at the District and school level.

During the 2002-2003 school year, the District put in place a modified Personnel Staffing Unit System based on the Projected Total Membership (PTM). The District has since developed a hybrid of the Personnel Staffing Unit system as described below.

### Class Size Compliance

Compliance with class size reduction requirements is calculated at the classroom level for traditional public schools as required by Florida Law. However, beginning with the 2013-2014 fiscal year, all public schools of choice are calculated at the school level. All of Polk District's traditional schools are choice under this Section.

K-3<sup>rd</sup>: average of 18 students per class

4<sup>th</sup>-5<sup>th</sup>: average of 22 students per class

6<sup>th</sup>-8<sup>th</sup>: average of 22 students per Core class, 25 students per Non-Core class

9<sup>th</sup>-12<sup>th</sup>: average of 25 students per Core class, 30 students per Non-Core class

It is understood that the District will allocate a sufficient number of units in an effort to meet the requirements of Class Size Law. The formula will be adjusted in a consistent and fair method for

all schools to assure equality. Title I schools are staffed exactly as non-Title I schools. Title I staff must be supplemental to avoid supplanting.

Any Principal making staff decisions that increase the class sizes at a particular school will be subject to a review of the staffing based on the status of class sizes. It is possible that personnel will need to be displaced and allocation returned to the original configuration if the decision of the Principal causes the class size to increase beyond the allocated amount.

This change was made to accommodate s. 1012.2315 F.S. that allows a parent to choose for his or her child to be taught by a particular teacher in an extracurricular course under certain circumstances; amending s. 1002.31

1002.31 Public school parental choice:

(9) For a school or program that is a public school of choice under this section, the calculation for compliance with maximum class size pursuant to s. 1003.03 is the average number of students at the school level.

### Polk's Personnel Staffing Unit

The development of the site-based staffing plan to meet the educational needs of the students and the mission and vision of the School Improvement Plan is the responsibility of the school Principal, working with District-level staff. Within parameters (negotiated contracts, personnel policy, Class Size Law and staffing guidelines), the Principal is expected to have a clear, well-communicated and shared vision of the school's educational program and identified instructional priorities. The Principal, with input from the school staff and SAC, is expected to determine the staffing level that will most effectively meet the educational needs of the school's student population as long as the decisions made are within the guidelines of federal and state laws and local school board policy. Schools vary greatly in the way the instruction and support decisions are delivered.

The Business Services Division and Human Resource Services Division allocate personnel staffing units, which are based upon the concept that the Teacher is the building block of the school system. The unit base value of 1.000 is computed to be the projected average Teacher cost, including salary and benefits. Each school will be allocated units grouped in an Instructional and a Support Bank. The Instructional Bank includes the Teaching staff and Paraeducators. The Support Bank includes Deans, School Counselors, Secretaries, Media Specialists, Network Managers and Testing Coordinators.

Equivalency Table

	2023-2024	2023-2024
Teacher	70,904.52	1.000000
Entry Level Teacher	67,000.60	0.944941
Para 01 (Basic, ESOL)	37,000.63	0.521837
Para 02 (ESE, Media I, PE, CLM)	37,625.24	0.530647
Para 03 (ESE SC/SS, Media II)	37,835.46	0.533611
Para 03-8	51,234.32	0.722582
Para 04 (Voc, ESE Specialized)	39,974.08	0.563773
Para 05 (Cosmetol, Massage)	37,064.42	0.522737
Para 06 (Adj Yth)	50,276.99	0.709080
Para 07-8 (CDAT)	50,094.22	0.706503
Para 08 (NW Mgr Para)	56,004.49	0.789858
Para 09 (LPN)	42,610.36	0.600954
Para 10 (OTA, PTA)	57,134.57	0.805796
Para SL02	47,622.76	0.671646
Para SL03	48,247.79	0.680461
Para SL04	55,646.43	0.784808
Para SL05	66,130.65	0.932672
1/2 Para (Basic)	23,665.12	0.333760
12-Mo. Sec'y	46,724.49	0.658978
11-Mo. 8 Hr. Sec'y	42,633.77	0.601284
11-Mo. 4 Hr. Sec'y	26,481.68	0.373484
10-Mo. 8 Hr. Sec'y	39,580.54	0.558223
10-Mo. 4 Hr. Sec'y	24,955.07	0.351953
Asst Principal – El (11-mo.)	91,736.24	1.293800
Asst Principal – El (12- mo.)	99,136.85	1.398174
Asst Principal - Mid (11-mo)	97,203.82	1.370911
Asst Principal - Mid (12-mo)	101,432.01	1.430544
Asst Principal II - Mid (10-mo)	76,352.22	1.076831
Asst Principal II - Mid (11-mo)	87,482.12	1.233802
Asst Principal - Sr (11-mo)	103,253.42	1.456232
Asst Principal - Sr (12-mo)	107,728.76	1.519350
Asst Principal II - Sr (10-mo)	84,929.20	1.197797
Asst Principal II - Sr (11-mo)	92,829.06	1.309212
Dean	73,998.49	1.043636
Guidance - Elem	75,776.27	1.068709
Guidance - Mid	83,773.01	1.181490
Guidance - Sr	84,817.60	1.196223
Media	75,800.66	1.069053
School Psych	94,570.00	1.333765
Social Worker	82,078.83	1.157596
Sp/Lang Pathologist	76,867.08	1.084093
Custodian	45,893.65	0.647260
Principal - El	117,259.13	1.653761
Principal - Mid	122,685.36	1.730431
Principal - Sr	132,784.54	1.872723
Director - Virtual School	129,619.39	1.828084
Principal Secretaries - 12 month	56,335.50	0.794526

As contracts and insurance figures are settled, the costs and ratios will be recalculated.

The Instructional units, as designated in the Board approved Staffing Plan, are allocated directly to the individual schools. The decentralization of the resources to the school level allows for increased flexibility by the schools in making resource allocation decisions most appropriate for each individual school.

The District holds a group of units in reserve to help schools when their enrollment exceeds the PTM, or in other emergency situations. Units are reserved for regular education and for Exceptional Student Education to meet unforeseen circumstances of the schools.

This Staffing Plan is reviewed and updated annually.

Staffing Formula

For the purpose of allocating units described on the following pages it is important to set up a procedure that will be as fair and accurate as possible. The following procedure is used:

**Step 1:** Calculate enrollment and trend projections from the previous five years using 60th-day enrollment data.

**Step 2:** Project next grade and center membership for 2023-2024.

**Step 3:** Senior Manager, Staffing and Chief Financial Officer will meet with each Regional Supt. to discuss allocation projections and adjustments.

Modification requests are reviewed by the Regional Assistant Superintendents, Chief Finance Officer, Senior Manager, Staffing, and the Deputy Superintendent.

Due to unexpected increases or decreases in student population, the PTM may not accurately reflect a school's opening membership and increases or decreases in the actual student enrollment may warrant increase(s) or decrease(s) in teaching units and/or staffing allocations. The Staffing Department in conjunction with the Chief Financial Officer, Deputy Superintendent, and the respective Regional Assistant Superintendents will review school FTE at the 8<sup>th</sup>-Day Count and Survey 2 in order to determine any changes to the schools' Staffing Allocation due to changes to the schools' FTE.

As the projected student population increases, those positions that are generated by formula will also increase. The cost of this Staffing Plan has been compared to School Year 2023.

Teacher Sharing

Teacher sharing occurs when a school has an individual teaching a class or classes on their campus with students attached, who are funded by another source other than that particular school. School sharing occurs when two schools share a student, each teaching a portion of the student's schedule.

Example A - Teacher Sharing: A Teacher is paid for by Travis Technical College, but teaches at the campus of a particular high school. When this occurs the school is expected to return the allocation for the section taught by this Teacher to the District. In this



situation the District has already allocated and funded a Teacher for those students. Therefore, two teachers are essentially assigned to those students, one from the District and one from Travis. The school in this case is no longer entitled to the allocation of this Teacher unit. If a school has 4 teachers from Travis teaching a full load on their campus the school will be responsible for returning 4 teaching units to the District. If it involves a partial teaching unit or sections, the school will return the partial unit or sections to the District. The FTE generated by these students will go to the school providing the teachers.

Example B - School Sharing: Two schools teach a portion of a student's schedule. Two schools may not count the same student as part of their PTM. The District has provided teachers for 100% of the PTM for each school. If students are taking classes at another site or school, that portion of the PTM will be removed or the allocation of units will be adjusted accordingly.

### Comparability

In January of each school year, the Senior Manager, Staffing will provide the information required to report Comparability for Title I schools. It is determined that the Polk County School District will equivalently staff all Administrators, Teachers, and other staff for schools by formula based on the Projected Total Membership (PTM), regardless of Title I standing. Finally, it is determined that employees at a school will be paid on a consistent District-wide salary schedule for their employee group, regardless of Title I standing.

### General Information

#### Network Manager

The Network Manager Teacher (10-month) and Network Manager Paraeducator (11-month) units are technology positions to be used for technology needs only. They are not allocated for instructional purposes and therefore are not eligible for all-day instructional assignment supplement.

As of SY22, Network Manager Teachers will attrition out and will be replaced with the Network Manager (Para Designation).

#### Testing Coordinator

A Testing Coordinator is a teaching unit whose primary responsibilities are to coordinate the administration of required assessments assigned by the district and/or school administration. They are not eligible for an all-day instructional assignment supplement.

#### School Security

Each Elementary school is allocated a School Guardian unit and each Secondary school is allocated a School Resource Officer. Expansion of this program is dependent on availability of matching funds and contracted services.

#### Permanent Sub Teachers

Schools may hire Permanent Substitutes with the approval of the Finance Department which are funded by each individual school's Substitute Teachers Fund (10019900). To be cost effective, a school should be able to keep the Permanent Substitute in the classroom substituting 100% of the

time. No advertisement required.

#### Pilot Sub Teachers

The District reserves the right to hire an intern as a Pilot Substitute to fill a vacancy upon completion of internship program as verified by the college/university.

#### Provisional Subs (Teacher and Para)

Provisional Subs may be used to fill vacant teaching positions at a school. A Provisional Sub is an individual acting in the capacity of a Teacher/Para who does not hold the necessary certifications, but is agreeing to terms in which they will obtain the certification by the end of the School Year or will be moved/terminated if such certification is not obtained.

#### Discretionary Units

Discretionary Units are to be used in an Instructional Support capacity only. Applicable positions to be used through Discretionary units include:

- School Counselors
- Deans
- Academic Coaches
- Academic Interventionists

#### All Day Instructional Assignment

All-Day Instructional Assignments for secondary schools may be used to assign a teacher classes for 7 out of 7 periods a day. It will be necessary to receive approval through the school's Regional Assistant Superintendent and Senior Manager, Staffing to assign an All-Day Instructional Assignment. The value of the all-day instructional assignment will be determined by what is negotiated through the collective bargaining process. An All-Day Instructional Assignment may only be used for a teaching position and may not be added for Network Managers, School Counselors, LEA Support Facilitators, Administrative Assistants (Deans), Testing Coordinators, or other like positions. An All-Day Instructional Assignment may only be used for a teacher who is teaching a full load of classes and approved through the Staffing Department regardless of funding source. Each All-Day Instructional Assignment is equivalent to (.167) or (1/6) of a teaching unit.

\*Substitute teachers including Provisional Substitutes are not eligible to receive extra pay for an all-day instructional assignment.

#### ESE Teachers w/o Planning Period Elementary

In order to meet the diverse needs of exceptional education students, Principals may find it necessary for some Elementary ESE teachers to work the entire student contact day with no planning period. When this is necessary, Principals must make every effort to adjust staff schedules to allow for planning periods. If schedules cannot accommodate planning periods, Principals should request that the Senior Manager, ESE Area review the schedule and determine the need for a supplement. The Senior Manager, ESE should then discuss the need with the ESE Director and/or Assistant Superintendent, Learning Support. If approved by the ESE Director and/or Assistant Superintendent, Learning Support, the supplement request should be sent to the Senior Manager, Staffing for review. All scheduling options must have been exhausted before an administrator will receive permission for this variance.



**Lead Teacher Stipend**

Based on Florida School Laws 2012, Florida Statute 1012.71, "...the term "classroom teacher" means a certified teacher employed by a public school district or a public charter school in that district on or before September 1 of each year whose full-time or job-share responsibility is the classroom instruction of students in prekindergarten through grade 12, including full-time media specialists and guidance counselors serving students in PreKindergarten through Grade 12, who are funded through the Florida Education Finance Program. VPK or School Readiness Pre- K Teachers are not eligible because their students are not funded by FEFP.

**Adherence to the provisions within this Staffing Plan is contingent upon availability of funds.**

**Eighth (8<sup>th</sup>) Day Review**

The Staffing Department uses Eighth (8th) Day membership to review all school allocations.

The Staffing Department, in conjunction with the Chief Financial Officer, Deputy Superintendent, and the respective Regional Assistant Superintendents will review schools' FTE at the 8<sup>th</sup>-Day Count and will determine whether or not any changes to the schools' Staffing Allocation is necessary due to changes to the schools' FTE.

Any Title I unit is removed prior to calculations so that supplanting cannot occur.

**Survey 2 FTE Review**

The Staffing Department uses the Survey 2 FTE data to review all school allocations.

The Staffing Department, in conjunction with the Chief Financial Officer, Deputy Superintendent, and the respective Regional Assistant Superintendents will review school FTE after Survey 2 and will determine whether or not any changes to the schools' Staffing Allocation is necessary due to changes to the schools' FTE.

Any Title I unit is removed prior to calculations so that supplanting cannot occur.

**Scheduling Models**

Staffing allocations are independent of scheduling models and a schools' scheduling model should not adversely impact class size considerations.

**Allocation Audit**

Allocation Audits will be conducted by the Staffing Department periodically for all schools. The Staffing Department will discuss the results of the audit with the school to ensure that human resources and positions at the school balance with the units allocated.

**ESOL Program**

English for Speakers of Other Languages (ESOL teaching units will be recommended as follows:

- Paraeducator: When a school has 15 LY students of the same language (per the META Agreement).
  - Additional Paraeducators will be considered at 100, 200, 300, 400 LY students, and continuing with every additional 100 LY students after maintaining each enrollment for 10 school days.
- Teaching Units: Teaching units are recommended based on the number of ELLs that are (1) recently arrived (fewer than 3 years), and (2) non-English speakers or low limited English speakers.

**Recommended Formula for ESOL Unit Allocations**

Elementary Schools			
Para Units Recommended to Comply with META Agreement		Teacher Units Recommended to Support English Language Development	
Count of LY Students Speaking the Same Language	Recommended Para Units	Count of LY Students in Need of ELL Support NES (Non-English Speaking)	Recommended Teacher Units
15-99	1	60-119	1
100-199	2	120-179	2
200-299	3	≥ 180	3
≥ 300	4		

Secondary Schools			
Para Units Recommended to Comply with META Agreement		Teacher Units Recommended to Support English Language Development	
Count of LY Students Speaking the Same Language	Recommended Para Units	Count of LY Students in Need of ELL Support NES (Non-English Speaking)	Recommended Teacher Units
15-99	1	20-59	1
100-199	2	60-119	2
200-299	3	120-179	3
≥ 300	4	≥ 180	4

Initial ESOL Allocations are based on the above formulas, but considerations for additional support will be made through the ESOL Department based on specific needs.



Itinerant Fine Arts

Eighteen Fine Arts units are to be allocated. The Regional Assistant Superintendent will consult with the Senior Manager, Staffing; Director, Fine Arts; and Principals to determine the viability and timing of implementing a new strings program in a particular area. Additional Fine Arts Itinerants will be allocated by the Director, Fine Arts as per the below guidelines.

Considerations for Strings Itinerants:	Considerations for Music/Art Itinerants:
<ol style="list-style-type: none"> <li>1. Available funds for an instructional unit</li> <li>2. Available space for instruction</li> <li>3. The desire of the community to initiate a string program</li> <li>4. Availability of a certified string Teacher</li> <li>5. A workable teaching schedule to accommodate program</li> </ol>	<ul style="list-style-type: none"> <li>• Schools with an enrollment over 800 are to receive support by (.5) Art and (.5) Music Itinerants</li> <li>• Schools with an enrollment over 900 are to be supported by (1) Art and (1) Music Itinerant</li> <li>• Schools with an enrollment over 1000 are to be supported by a total of (3) additional Fine Arts Itinerants.</li> </ul>

Music and Art Itinerant availability is based on the number of available resources from those schools who fall below the 350 student enrollment threshold.

New Schools

Recommended Staffing for new schools (Start-Up Staff):

Elementary/Middle School	High School
1 Principal – 6 months prior to opening	1 Principal – July 1 <sup>st</sup> , on school year prior to opening
1 Assistant Principal – when the building is released to 1 District for deliveries (instructional materials, equipment, furniture, etc.)	1 Assistant Principal (Curriculum and Scheduling) – July 1 <sup>st</sup> prior to opening
1 Principal’s Secretary – 6 months prior to opening	1 Assistant Principal (Administrative Duties) – April 1 <sup>st</sup> prior to opening
1 Media Specialist – 15-day extended contract prior to opening	1 Principal’s Secretary – July 1 <sup>st</sup> prior to opening
1 Media Para – 15-day extended contract prior to opening	1 Media Specialist – 15-day extended contract prior to opening
1 School Nutrition Manager – when kitchen is operational	1 Media Para – 15-day extended contract prior to opening
School Nutrition Assistant(s) – when kitchen is operational	1 School Nutrition Manager – when kitchen is operational
1 Custodial Forman – start when the building and grounds are completed	School Nutrition Assistant(s) – when kitchen is operational
Custodial Staff – start when the building and grounds are completed	1 Custodial Forman – start when the building and grounds are completed
1 Network Manager – 5 days prior to the normal contract	Custodial Staff – start when the building and grounds are completed
	1 Network Manager – 5 days prior to the normal contract





**Polk County School Board’s Transition to a Singularity Model Staffing Plan:**

In an effort to ensure equity among all schools, the Polk County School Board is developing a “Singularity Model” Staffing Plan. This model disassociates staffing allocations and different school levels (i.e. Elementary, Middle, High School, etc.).

Under the Singularity Model, the sole determining factor of the Staffing Allocations at a school is enrollment. To achieve this Staffing model, PCSB is developing a tiered approach to prioritize and transition the staffing allocations at the various school sites. Due to the nature of ever-changing student enrollments, there are various factors that will contribute to the tiered approach and is subject to change in order to accommodate both the needs of the schools and the Financial considerations of the District. These plans will be outlined below:

**Tier 1 (SY23):**

- Address School Counselor Ratios (phase 1)
- Address discrepancies among Specialized High School Programs (IB, AICE, Summerlin, CFAA, etc.)

**Tier 2 (SY24):**

- Address Secretarial positions
- Address School Counselor Ratios (phase 2)
- Address Assistant Principal and Dean allocations

**Tier 3 (SY25):**

- Address Paraprofessional positions

With each Tier addressed, a “Singularity Model Staffing Plan” Section will be updated until each school-level section is phased out and replaced. Each school-level section will only distinguish some unavoidable differences among the different designations.

**Intended School Allocation Model:**

**Base Allocation:**

- (1) Principal
- (1) Assistant Principal (12-mo.)
- (1) Principal’s Secretary (12-mo.)
- (1) Registrar Secretary (12-mo.)
- (1) Finance Secretary (11-mo.)\*
  
- (1) Dean\*\*
  
- (1) Network Manager
- (1) Clinic LPN
- (.5) Media Specialist
  
- (1) School Counselor

\*Only Middle Schools and High Schools will be automatically allocated a Finance Secretary. Elementary Schools will follow the below guidelines.

\*\*Only High Schools will receive a Dean unit by default. This will replace the unit allocation at 700.

Enrollment Threshold	Assistant Principal (11-mo.)	School Counselor	Dean	Discretionary	School-Based Secretary (10-mo.)	Media Specialist	Elementary Schools Only		
							Finance Secretary (11-mo.)	Art, Music, or PE Unit	PE Para
400									
500		2				(.5)			
600									1
700				1	1				
750	1		1						
800								1	
1000		3			2				
1100							1		
1200									2
1300					3				
1400				2					
1500	2	4	2						
1600					4				
1700									
1900					5				
2000		5							
2200					6				
2250	3								
2400									
2500		6			7				
2700									
2800					8				





### Elementary School Staffing

**Basic Support Units** Paraeducator Instructional (2)

1. Current Clinic Paraeducators will attrition to LPN's.
2. Instructional Paraeducators must work in a direct instructional capacity only and include these job titles:
  - Basic
  - Computer Lab Manager
  - Physical Education

#### Elementary Fine Arts:

Art, Music & Physical Education units are calculated using the student enrollment and number of teaching units along with the number of DOE required weekly minutes per discipline.

- (.5) Art, (.5) Music, and (1) PE unit will be allocated to schools under an enrollment of 350.
- (1) Art, (1) Music, and (1) PE unit will be allocated to schools with an enrollment over 350,
- (1) Para – Physical Education will be allocated when enrollment reaches 600.
- (1) Additional unit will be given to a school that maintains an enrollment of over 800 students.
- (1) Para – Physical Education will be allocated when enrollment reaches 1200.

Supplemental Itinerant Fine Art positions will be allocated using the below guidelines:

- Schools with an enrollment over 800 will be supplemented by (.5) Art and (.5) Music Itinerants.
- Schools with an enrollment over 900 will be supplemented by (1) Art and (1) Music Itinerant.
- School with an enrollment over 1,000 will be supplemented by (3) Fine Arts Itinerants allocated by the Director, Fine Arts.

No Paraeducator may be used in a clerical capacity.

#### Federal and Categorical Program Units

Federal and Categorical Programs are requested by the Principal from the applicable Department and implementation/changes to allocation are determined by that department. If the Federally funded programs/allocations begin to impact General Funds, then intervention by Staffing and the Finance Department may be necessary.

### Middle School Staffing

#### Middle School Staffing

*Staffing allocations are independent of scheduling models. Scheduling models should not adversely impact the Class Size Law.*

Middle Schools will be staffed with Core classes and Non-Core classes. Core classes are classes that have an enrollment determined to have an average of 22 or below according to the Class Size Law that have core subject course codes attached. These include classes within the subjects of Language Arts, Reading, Mathematics, Science, Social Studies, and ESOL. Non-Core classes are all other classes that do not have course codes determined to be a part of the Class Size Law.

#### Instructional Allocation:

##### Traditional Middle School

Traditional Middle Schools have a 7-period day. Instructors have 6 instructional periods and a planning period. Instructors teaching 7 of 7 periods are compensated per the Collective Bargaining Agreement through an All-Day Teaching Assignment. The Core and Non-Core unit allocations are determined by Program Staffing and Class Size Law.

This allocation does not include ESE Teachers, ESE Paraeducators, School Resource Officer, or any support personnel specifically listed as support staff. This allocation is separate from any Title I position. Title I positions are strictly supplemental and are above and beyond the allocated staff.

The Testing Coordinator is not eligible for an all-day instructional assignment. Core or Non-Core Basic units may not be used for non-teaching positions.

### Middle School Allocations

<b>Basic Support Units</b>	Teacher, Testing Coordinator	(1)
	Paraeducator - Instructional	(1)

**Adherence to the provisions within this Staffing Plan is contingent upon availability of funds.**



### Senior High School Staffing

Core classes are classes that have core subject course codes attached as determined by FLDOE and an enrollment determined to have 25 or below according to the Class Size Law. These include classes within the subjects of Language Arts, Mathematics, Science, Social Studies, and ESOL. Non-Core classes are all other classes that do not have course codes determined to be a part of the Class Size Law and are staffed using 30 or more per class.

Flexibility has been granted to traditional secondary schools to interchange Core and Non- Core Units. Class Size Law will be observed and adhered to.

This allocation does not include ESE Teachers, ESE Paraeducators, School Resource Officer, or any support personnel specifically listed as staff support. This allocation is separate from any Title I positions. Title I positions are strictly supplemental and are above and beyond the allocated staff.

Core or Non-Core Basic units may not be used for non-teaching positions.

### JROTC Staffing

JROTC instructors will be allocated as follows:

100-150 students:	2 instructors
151-250 students:	3 instructors
251-350 students:	4 instructors
351-450 students:	5 instructors
451-550 students:	6 instructors

This will be done in consultation with the military.

### JROTC Summer Camp

Ten-month JROTC Instructors are eligible for five days of extended contract to cover JROTC Summer Camp. Individual requests will be subject to the approval of the Regional Assistant Superintendent for High Schools.

### Special Configuration

A small school addition of 4 units is given to Mulberry Senior. Additional units are granted for Frostproof Middle/Senior (13 units) and Fort Meade Middle/Senior (12 units) because of their middle/senior configuration. These allocations bring those schools into compliance with the student/teacher ratio of other schools..

### Advanced Placement

Advanced Placement programs may be supported in major subject areas so that equity is assured in smaller schools and programs.

Schools that are participating in shared time enrollment with Ridge and/or Traviss Technical Colleges will not receive additional allocations for courses in which Traviss or Ridge are providing teachers. This needs to be taken into consideration at all times.

When schools share students, the school where the instruction occurs will receive an

adjustment to its Teacher allocation based on the number of periods the students receive instruction. Enrollment should be shown only at the school where the student is actually enrolled. FTE will be earned by the school providing the teachers.

\*Core classes are program staffed using 1:25 and Non-Core classes are program staffed using 1:30

### School Laboratories

Because safety is the responsibility of many people (School Board, administration, teachers and parents) it is of high importance to provide an environment that has special equipment, adequately maintained power equipment, safe facilities, and a reasonable number of students, per period, who occupy the laboratory. Efforts should be made to limit the number of students assigned to a laboratory to the number of stations in the laboratory. If there is concern about this, the Principal will consult with the Senior Director, Multiple Pathways Education, and the Regional Assistant Superintendent.

### Senior High Allocations

<b>Basic Support Units</b>	Teacher, Testing Coordinator	(1)
	Virtual Education Facilitator	(1)

### Cooperative Education

#### On-the-Job (OJT) Training

According to the state’s Program Courses Standards that for every twenty students (or portion thereof) enrolled in the program, the Teacher-coordinator be given a minimum of one hour of OJT Coordination release time per day so that he/she can visit students on the job to manage the cooperative method of instruction effectively. OJT Instructors are not eligible for ADTA’s. Recommendation for instructor release periods for students enrolled in cooperative education courses in the following occupational areas:

- Agriscience and Natural Resources Education
- Business Technology Education
- Diversified Education
- Family and Consumer Sciences Education
- Health Science Education
- Industrial Education
- Marketing Education
- Public Service Education
- Technology Education



INSTRUCTOR	ENROLLMENT	
	Release Periods	Minimum
1	10	20
2	20	40

Any release period after two, will be negotiated by the Teacher and Principal, in concert with the Assistant Superintendent, Multiple Pathways Education, according to the number of students enrolled in OJT courses.

Specialized Programs

The level of administrative leadership required at Specialized Programs including Bartow IB, Haines City IB, Summerlin Academy, Harrison School for the Arts, and Central Florida Aerospace Academy will be determined by the Superintendent and Cabinet. The intended administrator over these programs will hold a Head of School, Head of Program, or Commandant title, respectively, and will be a designation of a 12-month Assistant Principal.

Head of School = IB      Commandant = Summerlin      Head of Program = All other H.S. Programs

Specialized Programs at the High School level will be staffed with the current High School class size ratio. Each Specialized Program will receive a Head of Program/Head of School/Commandant positions respectively. The responsibility of this position is to oversee all aspects of the Specialized Program at a given location. This position will report directly to the Principal of each campus. Each program will be staffed as follows:

Head of Program/School or Commandant	(1)
Secretary, School Based (10-mo.)	(1)
Para – LPN *	(1)

\*A Para – LPN will only be allocated if the campus of the Specialized Program is over 1 mile from the home school Campus.

If a new Specialized Program is created at a school, additional Instructional Units may be provided at the discretion of the Superintendent. It is the expectation that within the first (3) years of adoption, the Specialized Program should become fully self-sustaining and should no longer require intervention from the District. If the Specialized Program does not show progress toward this expectation, then it is subject to loss of additionally allocated units.

Harrison School for the Arts

Will be staffed as:

Teacher, Non-Core Units	(16.632)
Head of Program	(1)
Assistant Principal II 11-month	(1)
School Counselor	(2)
Secretary, 12-month, Principal	(1)
Secretary, 11-month, School	(1)
Secretary, 10-month, School	(1)
Network Mgr (11-mo)	(1)
Staff members and/or Consultative Services agreement for technical work for performances after school	(.368)

Target PTM for FY23: 615

Adherence to the provisions within this Staffing Plan is contingent upon availability of funds.



## Acceleration and Innovation

### Magnet/Choice Schools Staffing

The Magnet and Choice schools in Polk County serve as a tool to voluntarily diversify schools in targeted communities. Through controlled admission procedures, pre-determined capacities are maintained. The result is a site-specific educational program that enhances the educational experiences of children while providing a multicultural environment and a special focus. These schools provide the standard required curriculum of general education to students while using special learning themes, such as science, technology, engineering, arts and mathematics to attract students to the schools.

All magnet and choice school seats are filled only by application and are intended to fill seats to FISH capacity of the buildings/schools. The Unitary Status Agreement of 2000 commits the District to maintaining magnet and choice components.

School	Location	Grade Level
Bartow Elementary Academy	Bartow	K-5
Union Academy	Bartow	6-8
Dundee Elementary Academy	Dundee	K-5
Dundee Ridge Middle Academy	Dundee	6-8
Bethune Academy	Haines City	K-5
Lake Alfred Polytech Academy	Lake Alfred	6-8
Lincoln Academy	Lakeland	K-5
Combee Academy of Design & Engineering	Lakeland	K-5
Rochelle School of the Arts	Lakeland	K-8
Lawton Chiles Middle Academy	Lakeland	6-8
Crystal Academy of Science & Engineering	Lakeland	6-8
Winston Academy of Engineering	Lakeland	K-5
Brigham Academy	Winter Haven	K-5
Jewett School of the Arts	Winter Haven	K-8
Jewett Middle Academy	Winter Haven	6-8
Daniel Jenkins Middle Academy	Haines City	6-8
James E. Stephens Elementary	Bartow	K-5
Fred G. Garner Elementary	Winter Haven	K-5

### Choice Schools

Choice schools were created either to offer parental choice and/or to assist with creating diversity in student selection of programs. Polk County Schools offer full choice schools which only have a choice population. Students who attend fill out an application to attend.

The choice attractors are staffed through program staffing. Choice schools in Polk County include:

School	Location	Grade Level
Davenport School of the Arts	Davenport	K-8
Blake Academy	Lakeland	K-8
Summerlin Academy at BHS	Bartow	9-12

### Elementary Schools

If a magnet or choice elementary school's October FTE count drops below 17, on an 18 to 1 ratio for kindergarten through third or 21 on a 22 to 1 ratio for fourth and fifth grades and it does not exceed a ratio of 17 to 1 or 21 to 1 respectively by the end of the first semester, the school will lose units. Additional increments will also result in the loss of units. New choice or magnet schools will have a one-year grace period to reach and maintain their projected enrollment. Magnet or choice schools adding a new grade level will have a one-year grace period for that grade level to reach and maintain that enrollment level.

### Middle Schools

If a magnet or choice middle school's October FTE count drops below 21 on a 22 to 1 ratio and it does not exceed a ratio of 21 to 1 by the end of the first semester, the school will lose units. Additional increments will also result in the loss of units. New choice or magnet schools will have a one-year grace period to reach and maintain their projected enrollment. Magnet or choice schools adding a new grade level will have a one-year grace period for that grade level to reach and maintain that enrollment level.

### Attractor Units

Each Magnet/Choice school will receive a maximum of (2) Additional Teaching units, labeled "Attractor Units". These units are intended to be in addition to their Teaching Unit allocations to facilitate the programs of each school.

All other Staffing Allocations will be identical to the model presented for each grade level and/or Singularity Model.

School	Attractor Program	Target PTM:
Bartow Elementary Academy	STEM	524
Union Academy	For Lan, Robotics, Tech.	401
Dundee Elementary Academy	STEM	645
Dundee Ridge Middle Academy	Foreign Language	855
Bethune Academy	STEM	464
Lake Alfred Polytech Academy	Technology	811
Lincoln Academy	STEM	572
Combee Academy of Design & Engineering	Design and Engineering	601
Rochelle School of the Arts	Visual/Performing Arts	800
Lawton Chiles Middle Academy	IB	669
Crystal Academy of Science & Engineering	Science/Engineering	
Winston Academy of Engineering	Engineering	509
Brigham Academy	STEM	546
Jewett School of the Arts	Fine Arts	721
Jewett Middle Academy	Technology, Fine Arts	574
Daniel Jenkins Middle Academy	Science, Tech, Robotics	534
James E. Stephens Elementary	IB	
Fred G. Garner Elementary	STEM	

## Learning Support Staffing

### ESE Philosophy

**Exceptional Student Education (ESE)** supports federal and state legislation emphasizing practices for students with disabilities and gifted learners to receive access to the general curriculum in the least restrictive environment.

### Staffing Specialists

Allocations are based on one Staffing Specialist for every 5000 students based upon available funding.

### ESE Unit Guidelines

The below guidelines should be followed when reviewing allocations for ESE units at the schools.

- For classrooms only slightly over capacity a Paraeducator unit will be the first consideration.
- For classrooms significantly over capacity an additional Teacher may be considered.
- Self-Contained Paraeducators should be used for classroom student contact as per the allocation, not other duty assignments.
- Schools will hire substitute Paraeducators when existing staff is absent or when positions are open.

Exceptional students in grades 10-12 often are involved in Career Education training programs offered off campus, such as Career Experiences Program or Career Placement Program. ESE instructional units allocated to schools **may not** be converted to office or non-student contact positions.

### ESE Units

- PreK: 10 students
- Elementary:
  - Level 111, 112, 113 Inclusion/Support Facilitation/Co-teach:
    - K-3 = 11 students
    - 4-5 = 14 students
  - Resource/Self-contained:
    - Grades K-5 = 9 students
    - Level 254: Grades K-5 = 8 students
    - Level 255: Grades K-5 = 3:1 ratio student to adult



- Middle/High: Level 111, 112, 113 Inclusion/Support Facilitation/Co-teach:
- Grades 6-12 = 23 students
- Resource/Self-contained:
- Middle = 13 students
  - High = 16 students
- Level 254: Grades 6-12 = 12 students  
 Level 255: Grades 6-12 = 3:1 ratio student to adult

Related Services

The District allocates related services; e.g. Physical Therapy, Occupational Therapy, Speech Therapy, Language Therapy, and Adaptive P.E. that are shared among schools. The Senior Manager, ESE Area will coordinate services.

Career Experiences

At the high school level, paraeducators are used as vocational trainers at the job training sites in the community.

Broad guidelines are:  
**Exceptionality VE**

**Number of Students (8)**

One (1) ESE Paraeducator (vocational trainer) (4 hours on the job site and the remaining time is spent on school sites).

Extra Adult Assistance

Paraeducator

In those rare cases when an additional Paraeducator is needed, the school should forward documentation to the Senior Manager, ESE Area. This documentation substantiates the need for consideration of such personnel. The information must include:

1. Documentation of consistent and persistent behavior over time as described in the FBA and implementation of the BIP; and/or
2. Medical documentation where the child has a health need as indicated in the child's IEP.

*The ESE Area Office must be involved when considering a Student Specific Paraeducator for extra adult assistance.*

Assistance for Schools With Exceptional Students

LEA Facilitators that have been approved for SY23 will begin the transition to a new designation of Staffing Specialist or ESE Counselor based on the individual's qualifications, or at the discretion of the Principal with the Regional Assistant Superintendent's approval, convert an existing School Counselor to a 12-month position in lieu of a Staffing Specialist or ESE Counselor. The District will strive to make accommodations for every school to properly facilitate the servicing of the ESE population through these new designations. The units are to be used to facilitate ESE processes at the school and not as a discretionary unit. The LEA Facilitator, Staffing Specialist, or ESE Counselor may have "caseload" students assigned but may not function as a Dean of Discipline or instructional teacher. LEA Facilitators Staffing Specialist, or ESE Counselor are required to attend regularly scheduled training meetings with District Office staff. LEA Facilitators Staffing Specialist, or ESE Counselor must be currently certified in ESE and agree to participate and implement state and district initiatives and required trainings.

Learning Centers

Units for the Learning Centers are calculated on the basis of the total school population, rather than by individual classes.

**Karen S. Siegel Learning Center**

- Elementary Principal (1)
- Secretary, 12-month, Principal (1)
- Secretary, 12-month, School T.O. (1)
- Elementary Assistant Principal (11-mo) (1)
- School Counselor/Resource Teacher (1)
- Network Mgr (11-mo) (1)

**Jean O'Dell Learning Center**

- Elementary Principal (1)
- Elementary Assistant Principal I (11-mo) (1)
- Secretary, 12-Month, Principal (1)
- Secretary, 12-month, School T.O. (1)
- School Counselor/Resource Teacher (1)
- Network Mgr (11-mo) (1)

**Doris A. Sanders Learning Center**

- Elementary Principal (1)
- Elementary Assistant Principal I (11-mo) (1)
- Secretary, 12-Month, Principal (1)
- Secretary, 12-month, School T.O. (1)
- School Counselor/Resource Teacher (1)
- Network Mgr (11-mo) (1)



Interpreters

To maximize use of interpreters for the Hearing-Impaired Program, students taking the same classes should be scheduled together in the same period. Interpreters are program staffed.

Student Services Staffing School Psychologists

Allocations are based on one School Psychologist for every 2,600 students based upon available funding.

Social Workers

Allocations are based on one Social Worker for every 5,000 students based upon available funding.

Social Workers, Bullying Prevention

Allocations are 4 positions, one assigned to each area.

Parentally Placed Private School Student Services

As required by IDEA, the district must meet with representatives from the private schools annually to determine services/positions. These positions may include Staffing Specialist, Speech-Language Pathologist, Occupational Therapist, Physical Therapist, and/or School Psychologist.



Career, Technical, Adult & Multiple Pathways Education

Postsecondary Education

Technical Colleges

The centers listed below must have cost effective programs.

- Ridge Technical College
- Triviss Technical College

Adult and Community Education

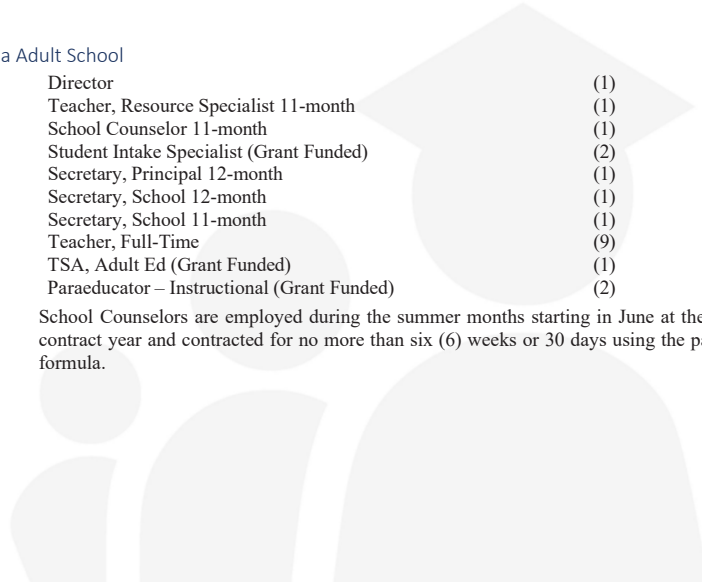
West Area Adult School

Director	(1)
Teacher, Resource Specialist 11-month	(1)
Teacher, Resource Specialist 10-month	(1)
Network Manager	(1)
School Counselor 11-month	(1)
Secretary, Principal 12-month	(1)
Secretary, School 12-month	(1)
Secretary, School 11-month	(1)
Teacher, Full-Time	(10)
Teacher, Full-Time (Grant Funded)	(1)
TSA, Adult Ed (Grant Funded)	(1)
Para –Instructional (Grant Funded)	(2)

East Area Adult School

Director	(1)
Teacher, Resource Specialist 11-month	(1)
School Counselor 11-month	(1)
Student Intake Specialist (Grant Funded)	(2)
Secretary, Principal 12-month	(1)
Secretary, School 12-month	(1)
Secretary, School 11-month	(1)
Teacher, Full-Time	(9)
TSA, Adult Ed (Grant Funded)	(1)
Paraeducator – Instructional (Grant Funded)	(2)

School Counselors are employed during the summer months starting in June at the end of contract year and contracted for no more than six (6) weeks or 30 days using the part-time formula.



Adult Education Part-Time Staff

Instructional Staff – Adult General Education Teacher

A center recommends as many teachers and Paraeducators as needed to serve the students enrolled. Adult Basic Education classes should have enrolled the minimum number of the students (average 20 per class) to pay for the instructor.

Enrollment	Teaching Units/Classes
20	1

Community Education

Each center may recommend as many teachers and Paraeducators as needed to serve the Community Services activities. The Director is responsible for making sure the amount of activities does not exceed the budget for the fiscal year.

Adherence to the provisions within this Staffing Plan is contingent upon availability of funds.

Fresh Start Community School

Assistant Director Vo Tec 12-month	(2)
Teacher, Basic Unit Secondary	(5)
School Counselor, Secondary	(1)
Secretary, School, 12-month	(1)
Secretary, School 10-month	(1)

Target PTM for FY23: 120

Gause Academy of Leadership and Technology (6-12):

Principal	(1)
Assistant Principal	(1)
Teacher, Basic Unit	(16)
Teacher, Business Ed	(1)
Teacher, ESE*	(1)
Network Mgr (11-mo)	(1)
School Counselor	(1)
Paraeducator - Instructional	(1)
Paraeducator – Comp Lab	(2)
Paraeducator – Media II	(1)
Paraeducator – LPN	(1)
Secretary, Principal, 12-month	(1)
Secretary, School 11-month	(1)

Gause Academy of Leadership and Technology will enroll a sufficient number of students to ensure a daily attendance at maximum capacity.

\* ESE allocations are subject to review and adjustment based on existing ESE criteria Target PTM

for FY23: 141



Hospital Homebound

Teacher, Basic Unit	(16)
ESE LEA Facilitator (Grant Funded)	(1)

Polk Acceleration

Assistant Principal 12-month	(1)
Teacher, Basic Unit	(4)
Network Mgr (11-mo)	(.33)
School Counselor	(1)
Secretary, School 10-month	(1)

Polk Virtual School

To allow for recruitment, registration, scheduling of students, hiring and evaluation of teachers in the Polk Virtual School and the possible addition of a Dropout Prevention Online School, Polk Virtual School will be staffed as follows:

Director, Polk Virtual School	(1)
Secretary, Principal 12-month	(1)
Secretary, T.O. 12-month	(1)
Teacher Resource Specialist 11-month	(1)
Network Mgr (11-mo)	(.34)

Part-time instructional employees without benefits to serve 70 or less students each in order to meet the increasing demands of the home school population and shared students. These would be annual positions paid in accordance with the Polk Virtual School formula as specified in the Teacher Collective Bargaining Agreement. Employment would require a minimum of 2 years' experience with Polk Virtual School as a Part-time or full-time employee.

PVS Cost for part-time instruction: 70 (Number of students) X 1.4 (monthly planning matrix) X \$21 (adult school doctorate rate) = \$2,058 X 11 months = \$22,638. Full-time instructors are paid as full-time teachers.

R.E.A.L Academy (Elementary & Secondary)

Principal	(1)
Assistant Principal 12-month	(1)
Assistant Principal II 11-month	(2)
Teacher, Basic Unit Elementary	(9)
Teacher, Basic Unit Secondary	(12)
Teacher, Basic Non-Core Units	(4)
Teacher, ESE	(1)
School Counselor, Elementary	(1)
School Counselor, Secondary	(1)
School Psychologist	(1)
Network Mgr (11-mo)	(1)
Teacher, Testing Coordinator	(1)
Secretary, Principal, 12-month	(1)
Secretary, School, 11-month	(1)

REAL Academy operates in three locations which are to be determined. Target

PTM for FY23: 245



DJJ Education Programs

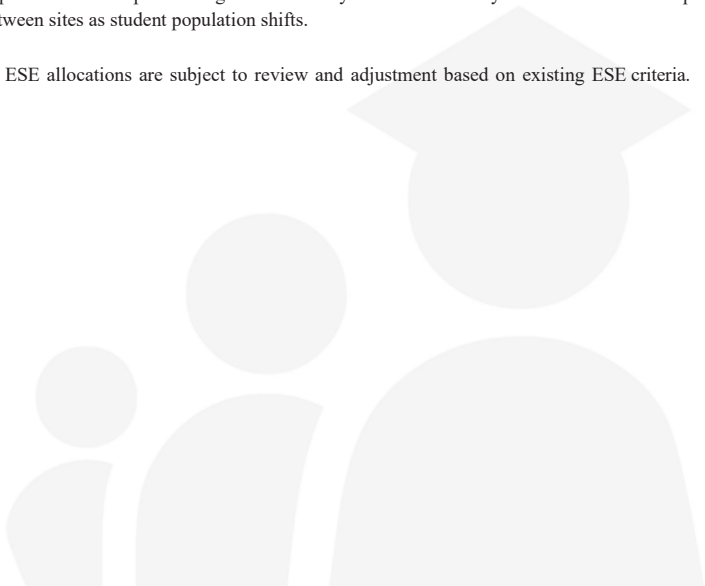
The following indicates the personnel assigned to DJJ Educational Programs. These employees are housed at the Eckerd Connect Day Treatment Facility, Polk County Sheriff’s Central Center, Polk County Sheriff’s Regional Detention Center, Polk Half-Way House and not included is the PACE Center for Girls, which receives instruction via contractual arrangements with provider agencies.

Blue Sheet Allocations:

Assistant Principal 12-month	(2)
Teacher, Alt Ed*	(13)
Teacher, ESE*	(1)
Transition Specialists	(4)
Paraeducator - Adjudicated Youth Assistants	(8)
School Counselor	(1)
Secretary, 12-month, Terminal Operator	(1)
Teacher Resource Specialist 11-month	(1)

\*Units are staffed using guidelines for allocations. Teachers are allocated but not capped at 1:15, as circumstances require and permit. Due to extreme fluctuations in student populations within DJJ programs, it may be necessary to adjust instructional units during the academic year to meet the requirements of unpredicted growth. It may also be necessary to shift instructional personnel between sites as student population shifts.

\*\* ESE allocations are subject to review and adjustment based on existing ESE criteria.



Alternative Education Programs

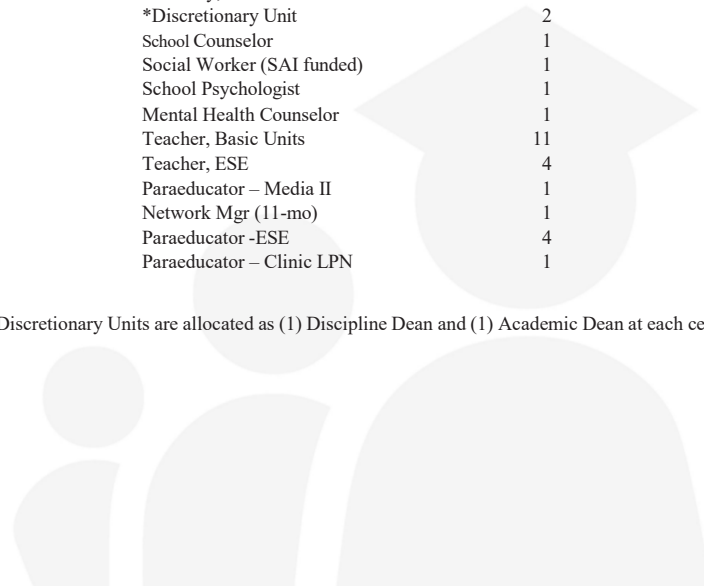
Bill Duncan Opportunity Center

Principal M/J	1
Assistant Principal	1
Secretary, School 12-month	1
Secretary, School 11-month	1
*Discretionary Unit	2
School Counselor	1
Social Worker (SAI funded)	1
Mental Health Counselor	1
Teacher, Basic Units	12
Teacher, ESE	4
Paraeducator – Media II	1
Network Mgr (11-mo)	1
Paraeducator – ESE	3
Paraeducator – Clinic LPN	1

Don Woods Opportunity Center

Principal M/J	1
Assistant Principal	1
Secretary, School 12-month	1
Secretary, School 11-month	1
*Discretionary Unit	2
School Counselor	1
Social Worker (SAI funded)	1
School Psychologist	1
Mental Health Counselor	1
Teacher, Basic Units	11
Teacher, ESE	4
Paraeducator – Media II	1
Network Mgr (11-mo)	1
Paraeducator -ESE	4
Paraeducator – Clinic LPN	1

\*Discretionary Units are allocated as (1) Discipline Dean and (1) Academic Dean at each center.



### Charter Schools

Charter schools are independent public schools, which are fiscally and academically accountable to the sponsoring school system but exempt from district and most state statutes. The schools also have control over 95% of the student funds generated through student enrollments. This freedom is intended to allow charter schools to be more innovative, demonstrate better student performance, and make local school the agent of change for the students the school serves. Charter schools provide their own staffing plan to accommodate grade levels and student population served.

### Charter Class Size

Pursuant to 1002.33 (16) A charter school shall operate in accordance with its charter and shall be exempt from all statutes in chapters 1000-1013; however, a charter school shall be in compliance with the following statutes in chapters 1000-1013. (3) Section 1003.03, relating to the maximum class size, except that the calculation for compliance pursuant to s. 1003.03 shall be the average at the school level.

### Annual Enrollment

**Preliminary Projection:** No later than November 1 of each year, the School shall provide to the Sponsor the School’s preliminary projected enrollment for the following school year. The projected enrollment shall not constitute a cap on the School’s enrollment for the following school year per the Florida Standard Charter Contract, IEPC-SC, Section G(1), Rule 6A- 6.0786.

**Annual Enrollment Capacity:** The enrollment capacity shall be annually determined by the Governing Board in conjunction with the Sponsor based on the factors set forth in section 1002.33(10), Florida Statutes. The School shall provide to the Sponsor by March 1 of each year of this contract, the proposed enrollment capacity for the subsequent school year, per the Florida Standard Charter Contract IEPC-SC, Section G(2), Rule 6A- 6.0786.

**Final Enrollment Projection:** No later than June 1 of each year, the School shall provide to the Sponsor the School’s final enrollment projection for the upcoming school year. For purposes of this contract, final enrollment projection is not annual capacity, but is the School’s projection for how many students will be enrolled when the school year begins as will serve as the basis for initial FEFP payments, per the Florida Standard Charter Contract, IEPC-SC, Section G(3), Rule 6A-6.0786.

### Facilities and Operations Staffing

#### Staffing Formula:

The number of positions, other than those in Maintenance Services, will be based on the needs of the District, with these positions reviewed annually and changes made only with specific Board approval.

The number of positions assigned to the Maintenance Department will be based on the total square footage of building space for which the Department is responsible. The staffing formula is based on the June 1, 2015 square footage and staffing levels. The formula is:

$$16,575,116 \text{ square feet} / 242 \text{ positions} = 68,492 \text{ square feet per employee.}$$

Please note that the recommended staffing level per the Florida Department of Education is 1 maintenance person per 45,000 square feet.

The number of positions may be adjusted annually based on 1 new position for each additional 67,812 square feet, with the number of positions rounded to nearest whole number. The allocation of any additional positions to specific service centers and trades will be made by Associate Superintendent, Operations based on need through the annual Staffing Plan revision process.

Maintenance support positions, such as shop clerks, service managers, dispatchers, etc., will be based on one support position for each 6.9 maintenance technicians, based on need.

#### Custodial Services Department Staffing Plan

Custodial hours are allocated to schools based on the frequency of tasks to be completed. The following standards are used when establishing staffing levels for each site throughout the District.

#### School-Based Hours

##### Base Allocations:

Cleaning hours are established based on each 8 hour custodian assigned 24,000 square feet of cleanable space.

Formula:  $\text{Square Footage} / 24,000 \times 40 = \text{Weekly Hours}$

##### Additional Hours:

Hours are assigned for additional programs as follows:

- Portable Classroom and Restroom 2 hours per week

Ground Hours:

Ground hours are assigned to each school as follows:

- 10 hours per week
- 20 hours per week
- 40 hours per week

Countywide grounds hours will be increased or decreased as outlined in the agreement with ARAMARK.

Supervisory Hours:

Supervisory hours are assigned as based on type of School:

- Elementary School 10 hours per week
- Middle School 20 hours
- High School 20 hours per week

Please note that the recommended staffing level per the Florida Department of Education is 1 custodian per 19,000 square feet, plus the following modifier that is applied per location to the above generated FTE.

- 0.50 FTE added to the total FTE at each elementary school.
- 0.75 FTE added to the total FTE at each middle school.
- 1.00 FTE added to the total FTE at each high school.

Adherence to the provisions within this Staffing Plan is contingent upon availability of fund

Appendix

Extended Contracts

Extended contract days provided in this section are to be counted from the first day following the end of the 2022-2023 school year up through the end of the 2023-2024 school year.

Note: An extended contract day is equivalent to the normal contract day. If a different work schedule is used the total number of hours permitted will be determined based on the contract day.

Career and Adult Education Services

Agriculture teachers may work up to thirty days extended contract, for service areas for which they are qualified, based on the following:

- 0 –10 days for land laboratory upkeep depending upon the size of the land lab.
- 0 – 10 days for FFA leadership activities.
- 0 –10 days for Supervised Agricultural Experiences (SAEs or home projects) supervision.

Agriculture teachers desiring an extended contract will be required to submit a plan of work prior to the extended contract deadline in May. The plan will require approval from the Principal and the Agriscience Resource Specialist based upon need and performance.

Cooperative education teachers – coordinators in all career education discipline areas may apply for up to three days extended contract if there is a minimum of 20 students for the purpose of securing and placing these students in training stations for the following school year. These training stations must enable students to accomplish program course standards. These days must have prior approval from the Assistant Superintendent of Multiple Pathways Education, Principal and the appropriate Teacher Resource Specialist/Trainer.

Department of Juvenile Justice

Schedules of Department of Juvenile Justice Facilities will require that School Board personnel be assigned extended days during the regular 2022-2023 school year. School Board personnel may also work extended summer days which, when added to their normal schedules, may equal up to 250 days. Consideration for employment for extended days will be based primarily on department certification needs and secondarily on seniority in the department. Extended days slots are only available at DJJ education programs, not at neglected sites, and are based on the number of teachers, adjudicated youth assistants, secretaries and terminal operators working at the program over the regular teacher contract year and approved by the Assistant Superintendent, Multiple Pathways Education. Slots available may decrease based on student enrollment. **Prior approval to work extended days does not guarantee extended day employment.** All extended day assignments require the approval of the Director of Discipline and the Assistant Superintendent, Multiple Pathways Education.



Grant Programs

Extended Contracts associated with grant programs will be subject to the approval of the Deputy, Associate or Assistant Superintendent whose division oversees the grant and the Associate Superintendent, Human Resource Services and should be submitted in a timely manner on or before May 1.

JROTC Summer Camp

Ten-month JROTC Instructors are eligible for five days of extended contract to cover JROTC Summer Camp. Individual requests will be subject to the approval of the supervising Regional Assistant Superintendents.

Media Specialists

Media centers may be closed the last five days of school. Principals are encouraged to use volunteers to assist the Media Specialist in closing the media centers. Media Specialists at all levels are eligible for up to five days as recommended by the Principal.

Psychology Interns

Ed.S. Interns in School Psychology are able to fulfill their 1500-hour supervision requirement during the 10-month contractual period. Since Doctoral Level School Psychology Interns need 2000 supervision hours, they may be eligible for up to an additional 20 extended days with the approval of the Director, Student Services and the Assistant Superintendent, Learning Support.

Social Workers/School Psychologists

The standard year of employment for psychologists is 216 days, however flexible length contracts of 196 days or 247 days may be made available at the discretion of the Superintendent. Requests for the flexible contracts are voluntary and positions will be filled according to seniority as defined in Article 17.8. A balance of flexible contracts will be maintained. Psychologists may be permitted to change to a flexible contract before each new school year through the Superintendent.

Secondary School Network Manager Teachers\*

All secondary Network Manager Teachers (10 month) are eligible for up to five days as recommended by the Principal and approved by the Assistant Superintendent, Information Systems & Technology. Additional Extended Contract Days may be requested according to the following schedule:

**Senior High School Network Managers (10 month)**

- Schools with 75 Teachers = 3 additional days
- Schools with 100 Teachers = 7 additional days
- Schools with 125 Teachers = 10 additional days

**Middle School Network Managers (10 month)**

- Schools with 50 Teachers = 3 additional days
- Schools with 75 Teachers = 7 additional days

\*Only applicable to those employees currently in Teacher, Network Manager positions and will not be applicable once those individuals attrition out.

School Counselors work a 216-day/11-month schedule. 196 of those days coincide with the 10-month teacher work schedule. None of the 216 days is classified as extended contract. The standard year of employment for social workers, speech language pathologists, mental health counselors, and school counselors is 216 days; however, flexible length contracts of 196 days or an extended 20 days over regular 216-day contract may be available at the discretion of the Associate Superintendent of the Human Resource Services Division. Any employee listed in 22.1-1 section b may be permitted to request a change to a flexible contract of 196 days before each new school year if submitted to the Associate Superintendent of the Human Resource Services Division annually by July 1<sup>st</sup>, or the employee will work the standard 216-day contract for the upcoming school year.



## NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The School Board of Polk County will soon consider a measure to continue to impose a 1.500 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 3.908 mills for operating expenses and is proposed solely at the discretion of the school board.

### **THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.**

The Capital Outlay tax will generate approximately \$100,068,840.35 to be used for the following projects:

#### **CONSTRUCTION AND REMODELING**

New construction, remodeling projects, sites and site improvement or expansion to new sites, existing sites, auxiliary facilities, athletic facilities, or ancillary facilities.

#### **MAINTENANCE, RENOVATION, AND REPAIR**

Reimbursement of the maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute Maintenance, safety, and repair projects including, air conditioning, chiller upgrades, paving, painting and alarm projects, and renovation and repair

Roof repairs and replacement, fencing and facility security renovations

#### **MOTOR VEHICLE PURCHASES**

Purchase of 50 school buses and ancillary equipment, lease-purchase of 200 buses and ancillary equipment, and the lease-purchase of maintenance, service, support, driver's education, safety and security vehicles

#### **NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE.**

New Library Books

Purchase furniture and equipment for new and existing facilities

Purchase, or lease-purchase, of computers, projectors, networking, wiring, and other equipment

Lease-purchase of replacement enterprise SAN storage

Telephone System Upgrades

System-Wide Document Imaging

Purchase of replacement switches and enterprise SAN storage-related infrastructure

Purchase student portable electronic devices (E-Readers/Tablets)

Career Education Equipment

Purchase district-wide Student Information System

Enterprise resource software acquired via license/maintenance fees or lease agreements

Software Implementation and Maintenance

Safety/Specialty Equipment

New Band/Choral Uniforms

Other Equipment

#### **PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT**

Technology improvements in schools under Qualified Zone Academy Bond program

Twelve (12) Elementary Schools, Four (4) Elementary School Additions

Four (4) Middle Schools (one formerly a Career Development Academy)

One (1) Middle School Reconstruction under Qualified School Construction Bond program

Four (4) Senior High Schools

One (1) Senior High School Master Plan/Addition (2 buildings) under Qualified School Construction Bond program

One K-8 – Elementary/Middle

Two (2) Senior High School Freshman Academy Additions under Qualified School Construction Bond program

Two (2) Cafeterias – Bartow Senior/Haines City Senior

Auditoriums – Auburndale Senior/Mulberry Senior/Lake Gibson Senior

Agriculture Science Center/Gym – Auburndale Senior

Administration/Media Building(s) – Kathleen Elementary, Haines City Senior

#### **PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES**

Leasing of educational and ancillary facilities and plants

#### **PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES, AND REGULATIONS**

Removal of hazardous waste

#### **PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT**

Insurance premiums on district facilities

#### **PAYMENTS OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES**

Purchase and/or leasing of portable classrooms

#### **PAYMENTS TO PRIVATE ENTITIES TO OFFSET THE COST OF SCHOOL BUSES PURSUANT TO S.1011.71(2)(f), F.S. (Specify number of buses)**

Contract with Student Busing Solutions and other vendors to be determined, for 15-20 buses offsetting the cost of transporting students

#### **PAYMENT OF SALARIES AND BENEFITS**

Salaries and benefits for school bus drivers

#### **CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S.1013.62(4), F.S.**

PURCHASE OF REAL PROPERTY

CONSTRUCTION OF SCHOOL FACILITIES

PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES

PURCHASE OF VEHICLES TO TRANSPORT STUDENTS

RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES

PAYMENT OF THE COST OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE SCHOOL FACILITIES

PURCHASE OR LEASE OF DRIVER'S EDUCATION VEHICLES, MAINTENANCE VEHICLES, SECURITY VEHICLES, OR VEHICLES USED IN STORING OR DISTRIBUTING MATERIALS AND EQUIPMENT

COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL

CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

All concerned citizens are invited to a public hearing to be held on **Tuesday, July 25, 2023, at 5:01 p.m. at 1915 S. Floral Avenue, Bartow, FL 33831**

**A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.**



BUDGET SUMMARY

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF POLK COUNTY ARE 2.2 PERCENT LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

FISCAL YEAR 2023-24

<b>PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:</b>		<b>PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:</b>	
Required Local Effort (including Prior Period Funding Adjustment Millage of 0.000)	3.160	Discretionary Critical Needs (Operating or Capital)	0.000
Local Capital Improvement (Capital Outlay)	1.500	Operating or Capital	0.000
Discretionary Operating	0.748	Not to Exceed 2 Years Debt Service	0.000
Discretionary Capital Improvement	0.000		
		<b>TOTAL MILLAGE</b>	<b>5.408</b>

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal Sources	\$ 3,958,813	\$ 357,796,791	\$ 1,141,797			\$ 362,897,401
State Sources	\$ 785,663,906	792,000	545,810	\$ 3,741,876		\$ 790,743,592
Local Sources	\$ 273,781,781	993,000		182,330,232	\$ 152,259,800	\$ 609,364,813
<b>TOTAL SOURCES</b>	<b>\$ 1,063,404,500</b>	<b>\$ 359,581,791</b>	<b>\$ 1,687,607</b>	<b>\$ 186,072,108</b>	<b>\$ 152,259,800</b>	<b>\$ 1,763,005,806</b>
Transfers In	\$ 85,547,725		35,224,568		750,000	\$ 121,522,293
Fund Balances/Reserves/Net Assets - July 1, 2023	\$ 131,090,134	22,624,224	29,921,122	419,392,571	16,159,661	\$ 619,187,712
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$ 1,280,042,359</b>	<b>\$ 382,206,014</b>	<b>\$ 66,833,297</b>	<b>\$ 605,464,679</b>	<b>\$ 169,169,461</b>	<b>\$ 2,503,715,811</b>
<b>EXPENDITURES</b>						
Instruction	\$ 831,867,891	\$ 125,528,379				\$ 957,396,270
Pupil Personnel Services	\$ 41,803,119	17,256,940				\$ 59,060,059
Instructional Media Services	\$ 8,781,266	2,153,129				\$ 10,934,395
Instructional & Curriculum Developmt.Srvs.	\$ 7,334,578	10,189,804				\$ 17,524,381
Instructional Staff Training	\$ 2,470,654	34,554,197				\$ 37,024,851
Instructional Technology Support	\$ 16,369,314	25,872,547				\$ 42,241,860
Board of Education	\$ 2,250,626	0				\$ 2,250,626
General Administration	\$ 4,194,209	7,024,348				\$ 11,218,557
School Administration	\$ 67,854,749	9,640				\$ 67,864,389
Facilities Acquisition Construction	\$ 35,511,657	12,986,089		\$ 103,609,430		\$ 152,107,176
Fiscal Services	\$ 3,833,587	496,879				\$ 4,330,466
Food Services	\$ -	69,631,048				\$ 69,631,048
Central Services	\$ 16,033,252	17,897,176			148,072,501	\$ 182,002,929
Pupil Transportation Services	\$ 53,383,521	18,057,240				\$ 71,440,761
Operation of Plant	\$ 60,667,865	15,731,101				\$ 76,398,967
Maintenance of Plant	\$ 19,265,528	1,334,564				\$ 20,600,092
Administrative Technology Support	\$ 10,572,102	15,272				\$ 10,587,373
Community Services	\$ 1,038,002	959,034				\$ 1,997,036
Debt Service	\$ 39		\$ 34,989,869			\$ 34,989,908
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,183,231,958</b>	<b>\$ 359,697,385</b>	<b>\$ 34,989,869</b>	<b>\$ 103,609,430</b>	<b>\$ 148,072,501</b>	<b>\$ 1,829,601,143</b>
Transfers Out				120,772,293	750,000	\$ 121,522,293
Fund Balances/Reserves/Net Assets - June 30, 2024	\$ 96,810,401	22,508,629	31,843,428	381,082,956	20,346,960	\$ 552,592,375
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b>	<b>\$ 1,280,042,359</b>	<b>\$ 382,206,014</b>	<b>\$ 66,833,297</b>	<b>\$ 605,464,679</b>	<b>\$ 169,169,461</b>	<b>\$ 2,503,715,811</b>

THE TENTATIVE, ADOPTED AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.



## NOTICE OF PROPOSED TAX INCREASE

The School Board of Polk County will soon consider a measure to increase its property tax levy.

**Last year’s property tax levy**

A. Initially proposed tax levy .....	\$ <u>330,022,292</u>
B. Less Tax Reductions due to Value Adjustment Board	
and other assessment changes.....	\$ <u>(1,776,738)</u>
C. Actual property tax levy.....	\$ <u>331,799,030</u>
<b>This year’s proposed tax levy.....</b>	<b>\$ <u>375,814,089</u></b>

A portion of the tax levy is required under state law in order for the school board to receive **\$779,886,026** in state education grants. The required portion has **increased** by **7.50 percent**, and represents approximately **six tenths** of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on:

**Tuesday, July 25, 2023, at 5:01 p.m. at 1915 S. Floral Avenue, Bartow, FL  
33831**

A DECISION on the proposed tax increase and the budget will be made at this hearing.







**POLK COUNTY**  
**PUBLIC SCHOOLS**

STUDENTS FIRST

**PHYSICAL ADDRESS:**

1915 S. Floral Ave.  
Bartow, FL 33830

**MAILING ADDRESS:**

P.O. Box 391  
Bartow, FL 33831

**PHONE:**

863-534-0500

[polkschoolsfl.com](http://polkschoolsfl.com)



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PUBLIC SCHOOLS  
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