



POLK COUNTY
PUBLIC SCHOOLS
STUDENTS FIRST

District Budget 2022

July 1, 2021 - June 30, 2022

Frederick Heid, Superintendent





POLK COUNTY
PUBLIC SCHOOLS

STUDENTS FIRST

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POLK COUNTY
PUBLIC SCHOOLS

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SUPERINTENDENT'S MESSAGE

As Polk County's superintendent, it is my honor to oversee the seventh-largest school district in Florida, and one of the 30 largest school districts in the United States.

The heart of Polk County Public Schools remains the nearly 14,000 employees, including 7,000 teachers, who work tirelessly every day to serve more than 100,000 students. I am proud to work alongside these dedicated individuals and cannot thank them enough for their commitment to keeping our 150 plus schools operating.

We are committed to achieving academic excellence as well as meeting the social, emotional, and physical needs of our students. PCPS is facing extremely challenging times. We must wisely leverage every available resource, and find innovative ways to protect public health, address growth and provide each child with a high-quality education.

The COVID-19 pandemic continues to impact all of us, and we must remain vigilant in combatting this disease and sensibly spend COVID-relief funding to protect our students, staff and their families. We must also find innovative, strategic ways to help students regain their learning momentum after their face-to-face instruction has been disrupted.

Polk County is the second fastest-growing area in the nation, according to the latest U.S. Census data. We are excited by this opportunity to positively impact more youth, and look forward to them discovering our fine arts programs, career academies, and rigorous academic programs such as Advanced Placement, International Baccalaureate, and Cambridge AICE.

Our county's half-cent sales tax remains an essential tool for managing our amazing growth as well as replacing aging infrastructure. We sincerely thank voters for renewing this referendum in 2018. We want our students and communities to recognize that we are investing in them as much as they are investing in us.

At PCPS, we are making critical improvements to existing campuses, as well as undertaking seven major renovation and new construction projects. We opened three new schools for the 2021-22 school year: Willow Oak School, Bella Citta Elementary, and Davenport High. Many more projects are on the way!

Yes, there is much work to be done, and our schools will always be called upon to rise above any obstacle. However, we are steadfast in our commitment because the ultimate reason we get out of bed is to serve the needs of our students. They depend upon us for so much, and our shared focus is always to place Students First.

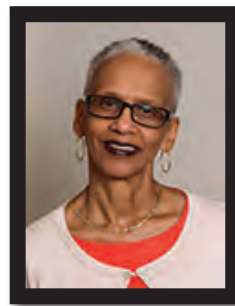
This document is the definitive financial publication for PCPS and outlines our sound fiscal practices for the upcoming year.



Sincerely,

Frederick R. Heid
Superintendent
Polk County Public Schools

SCHOOL BOARD ORGANIZATION CHART



Dr. WILLIAM ALLEN
[District 1](#)

- Sales Tax Oversight Committee
- Polk County Value Adjustment Board Alternate

Current Term
Nov 2020-Nov 2024
Elected in 2020

LORI CUNNINGHAM
[District 2](#)

- Board Chair
- Superintendent Search Chair

Current Term
Nov 2020-Nov 2024
Elected in 2004

SARAH FORTNEY
[District 3](#)

- FSBA Board of Directors
- FSBA Certified Board Member
- Polk County Head Start
- Central Florida Public School Board Coalition
- FSBA Vice Chair Equity Committee

Current Term
Nov 2018-Nov 2022
Elected in 2018

SARA BETH REYNOLDS
[District 4](#)

- Polk Vision Board of Directors
- FSBA Advocacy Committee
- Polk Education Foundation Board of Directors

Current Term
Nov 2020-Nov 2024
Elected in 2016

KAY FIELDS
[District 5](#)

- Vice Chair
- Audit & Finance Committee

Current Term
Nov 2018-Nov 2022
Elected in 2002

LYNN WILSON
[District 6](#)

- Polk County Value Adjustment Board
- Sales Tax Oversight Committee Alternate

Current Term
Nov 2018-Nov 2022
Elected in 2014

LISA MILLER
[District 7](#)

- FSBA Advocacy Committee Alternate
- Central Florida Public Schools Board Coalition Alternate
- Polk Vision Liaison
- FSBA Board of Directors Alternate

Current Term
Nov 2018-Nov 2022
Elected in 2018

School Board Services

[Superintendent of Schools](#)
[Frederick Heid](#)

[Internal Audit Services](#)

[Legal Services](#)

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

Polk County Public Schools - At a Glance

Our school district is the seventh (7th) largest in Florida, and the twenty eighth (28th) largest school district in the United States. We anticipate approximately 109,476 students enrolled for the 2021-22 school year a small increase from 109,370 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 170 sites throughout Polk County - 67 elementary; 5 elementary/middle; 9 elementary/middle/high; 20 middle; 4 middle/high; 17 high; 3 technical career centers; 2 adult; 31 charters; 11 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 students, (5) voluntary prekindergarten programs both during the school year and through summer programming and (6) fee for service pre-kindergarten programs for staff and interested community members. Florida First Start programs, a home visitation and parent education program for infants through age three, are based at four elementary schools. There are 21 elementary schools housing 21 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, 1 middle school and 1 community center (25 locations). Child care (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 child care providers at 23 sites.

BUDGET HIGHLIGHTS AND OVERVIEW

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

- **Second, Third, and Fourth Grade Program** – This five-hour program, offered at various school locations, is designed to support current 2nd, 3rd and 4th-grade students who have been identified and will be invited based on STAR Reading assessments. This program will provide students with targeted instruction in reading and math. The curriculum will provide reading remedial intervention, support in current grade level standards, and a preview of the upcoming standards in preparation for the next grade level. For more information, please contact your child's school.
- **Middle School Course Recover and High School Credit Recovery** – This summer program, offered at various school locations, 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). For more information, please contact Diane Taylor, Director of ESE, at diane.taylor@polk-fl.net or (863) 535-6485, extension 441.

Career and Adult Education – Ridge and Traviss Technical Colleges, and Davenport Community Campus 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; Manufacturing; 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 17,000 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

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://polkschoolsfl.com/pvs/> serves students from kindergarten through 12th grade. For students in grades K-5, Polk Virtual offers free enrollment in a full-year program featuring the best of tradition and innovation in education. Students and learning coaches (parents or guardians) receive instructional oversight from highly qualified instructors and have access to the latest technology for online learning. Students in grades 6-12 may enroll in Polk Virtual on a part-time or full-time basis. Both public school and home education students are eligible to apply.

2021-2022 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 2019-20 Polk received \$7,408.53 per student and ranked at 60th in the state. Polk's per student funding increased to \$7,750.11 for FY 2020-21 but was ranked 59th in order of funding from Highest to lowest. For 2021-22, Polk funding is estimated to be \$7,567.37 per student, a slight decrease, but again Polk fell to a rank of 61 out of 67 Florida counties for funding per student.

In March 2020 school districts across the state of Florida were forced to transition to online learning as a result of the COVID-19 Pandemic. As we begin the 2021-22 school year, we are still dealing with the pandemic and the changes it has mandated in the way we teach our students and operate our district. The District has had to change many processes and make many additional purchases such as personal protective equipment (PPE), sanitation supplies, technological devices, and much more to ensure continued excellent education and safety of our students and staff. Elementary and Secondary School Emergency Relief (ESSER) funding has been instrumental thus far in assisting the District to meet these needs.

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

BUDGET HIGHLIGHTS AND OVERVIEW

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 2021-22 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.

General Fund

The general fund, also known as our operating fund, is expected to increase from \$966 million (actual results) for the 20-21 school year to \$1.04 billion for the 2021-22 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 2021-22 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 \$60 per member for the 2021 health plan. With that increase, The School Board contribution increased to \$774 per month per employee towards healthcare benefits. The School Board is again increasing their contribution per employee another \$40, bringing the contribution to \$814 per month per employee. For more information, see "Internal Service Funds - Employee Health Insurance" below.

The District is required to contribute over \$167 million in property tax dollars (Required Local Effort or RLE) in order to receive \$518 million in Total State FEFP. In order to generate the required portion, the District must levy 3.5810 mills on the \$48.7 billion in property value of Polk County. Total local operating property tax millage of 4.329 mills (including Discretionary Local Effort) is expected to generate almost \$202 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 \$56.2 million as of July 1, 2019 to \$99.7 million as of June 30, 2021. The final ending fund balance of 8.1% for FY2020-21 was more than the Board policy of 5%.

As of the original 2021-22 budget, unrestricted ending fund balance projected for June 30, 2022 is 4.32% as calculated below:

Total Revenue per ESE139 Original Budget	\$ 855,263,058	Nonspendable/Restricted Fund Balance	\$ 29,910,717
Minimum Percentage Requirement	x 3.00%	Committed/Assigned/Unassigned FB	36,944,571
Minimum State-Required Fund Balance	<u>\$ 25,657,892</u>	Total Ending Fund Balance	<u>\$ 66,855,289</u>

Board Policy Fund Balance calculation: \$36,944,571 divided by \$855,263,058 = 4.32%

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

BUDGET HIGHLIGHTS AND OVERVIEW

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 2021-22 is expected to generate more than \$70.1 million, an increase of \$6.4 million over 2020-21. 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 2021-22, for the 10th year in a row. The Public Education Capital Outlay allocation for **school maintenance** for 2021-22 is \$0 for the third 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 \$57.2 million for 2021-22.

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 2021-2022. Impact fee assessments are currently restricted by the Polk County Board of County Commissioners (BOCC) to 50% of the total 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>.

BUDGET HIGHLIGHTS AND OVERVIEW

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 \$35-40 million; a new middle school costs between \$55-65 million; and a new high school could cost in excess of \$110 million. Fund balance will continue to be depleted quickly as projects are completed. Fund balance at the end of fiscal year 2020-21 was \$214 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. Here is the link to our 5-Year Capital Work Plan which shows in detail planned projects as well as projects that are needed in which no funding is available:

Debt Service Funds

We are currently utilizing approximately 32% 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 increase from \$22.8 million as of June 30, 2020, to \$24.3 million as of June 30, 2021. 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 \$24.2 million. The 2009C and 2010C Qualified School Construction Bonds require contributions into a sinking fund for 2021-22 in the amounts of \$1.1 million and \$900 thousand respectively, resulting in a total debt service projected ending fund balance of \$26.3 million.

One of the long-term financial goals of the district is to maintain an Investment Grade Bond Rating. On April 19, 2021 Moody's Investor Service confirmed the Aa2 Polk County School District, FL's issuer rating and the Aa3 COP rating. Moody's also affirmed the Aa3 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. The district has \$323 million in outstanding debt.

BUDGET HIGHLIGHTS AND OVERVIEW

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 2020-21 was \$8.1 million. Fund balance is budgeted to increase to \$17.2 million by the end of 2021-22 .

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 \$108.5 million for 2021-22. 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 \$20 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 2021-22.

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,

BUDGET HIGHLIGHTS AND OVERVIEW

Academic Acceleration, and technology. 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 \$287,570,472 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 2021-22 is budgeted to be around \$1 million. Retained Earnings at June 30, 2021 was \$0. No change to fund balance is expected during 2021-22.

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 in 2019. In addition, the Board contributed an additional \$60 per member for the 2020 health plan. With that increase, The School Board increased its contribution to \$714 per month per employee towards healthcare benefits. The School Board once again increased their contribution per employee another \$60 for the 2021 health plan., bringing the contribution to \$774 per month per employee. The Board will increase their contribution by \$40 for the 2022 health plan in an attempt to offset large claims and rising healthcare costs and stabilize the health fund. This increase will bring the board contribution to \$814.

Premiums paid for by employees have yet to be determined for the 2022 plan year, as negotiations are still underway with both unions

Fund balance as of June 30, 2021 was \$6.7 million, an increase from \$3.9 million on July 1, 2020. The total board contribution for FY 2020-21 was \$9 million and another \$6 million increase in revenue will be needed during 2021-22 to increase the stability of the fund 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

Workers' Compensation

The Worker's Compensation fund had an ending fund balance for 2020-21 of \$5.9 Million. Premium rates will remain the same for the current fiscal year. The 2021-22 budgeted ending fund balance is projected at \$2.5 Million.

General Liability

The General Liability fund ended the 2020-21 year with a fund balance of \$197 Thousand. Ending fund balance for 2021-22 is projected to drop to around \$ 3 Thousand.

Auto Liability

Fund balance in the Auto Liability fund increased from \$1.33 Million as of July 1, 2020 to \$1.59 Million as of June 30, 2021. Ending fund balance for 2021-22 is projected to be \$ 1.44 Million.

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 Million as of the beginning of the year and are projected to remain unchanged, with an ending budgeted fund balance of \$2 Million.

Enterprise Fund

The District agreed to become the fiscal agent for a fiduciary fund in 2015 in order to share insurance benefit costs with other districts (to form a consortium) in Florida. This fiduciary fund was transferred to the Duval County School District in November 2017, who is now serving as the fiscal agent.

Polk County Schools Strategic Plan 2016-2021 Overview

Goal 1: Long-range: By 2020-21, Polk County will be designated an “A” district. **Short-range:** By 2019-20, Polk County will close the gap between its current points earned (598) and the average for the benchmark districts (676) by at least 10 points, and the gap between the current percentage earned (54%) and the average percentage for the benchmark districts (61%) by at least 1 point.¹

- **District Objective 1.A:** By 2019-20, Polk County will increase English Language Arts proficiency on the District Grade by 3 points (48 to 51).¹
- **District Objective 1.B:** By 2019-20, Polk County will increase Mathematics proficiency on the District Grade by 3 points (51 to 54).¹
- **District Objective 1.C:** By 2019-20, Polk County will increase Science proficiency on the District Grade by 5 points (48 to 53).¹
- **District Objective 1.D:** By 2019-20, Polk County will increase Social Studies proficiency on the District Grade by 3 points (66 to 69).¹
- **District Objective 1.E:** By 2019-20, Polk County will increase the points earned in acceleration on the District Grade by 3 points.¹

Goal 2: Long-range: Polk County will increase the graduation rate (close the achievement gap) to 83.4% based on benchmark districts. **Short-range:** By 2018-19, Polk County will increase the graduation rate from 80.4% to 83.4%.²

- **District Objective 2.A:** By 2018-19, All schools will exceed their 17-18 graduation rate.²
- **District Objective 2.B:** By 2018-19, Polk County will increase Students with Disabilities graduation rate to 68% from 65.9%.²
- **District Objective 2.C:** By 2018-19, Polk County District will provide accuracy training to 100% of the Terminal Operators responsible for senior graduation rate data reporting.

Goal 3: Long-range: Polk County will have a dropout rate at least as low as the average for the benchmark districts. **Short-range:** By 2018-19, Polk County will close the gap between its current dropout rate and the average for the benchmark districts by at least .3 of a percentage point.³

- **District Objective 3.A:** By 2018-19, Polk County will decrease the dropout rate at each graduating school.³
- **District Objective 3.B:** By 2018-19, Polk County will decrease the dropout rate of Students with Disabilities from 30% (2017-18) to 27% (2018-19).⁴

Goal 4: Long-range: Polk County will have a five-year Teacher Retention Rate at least five percentage points higher than the average for benchmark districts. **Short-range:** By 2019-20, Polk County will have a five-year Teacher Retention Rate at least one percentage point higher than the average for benchmark districts.

- **District Objective 4.A:** Increase the annual retention rate of teachers by one percentage point for 2019-20.
- **District Objective 4.B:** Increase retention of teachers through early teacher recruitment pipeline initiatives by at least one percentage point for 2019-20.

Goal 5: Long-range: Polk County Public Schools will improve public perception of the School District according to a target set after completion and analysis of public opinion survey. **Short-range:** By 2019-20, Polk County Public Schools will complete a public opinion survey, analyze its data, and develop a long-range target on improving public perception of the School District.

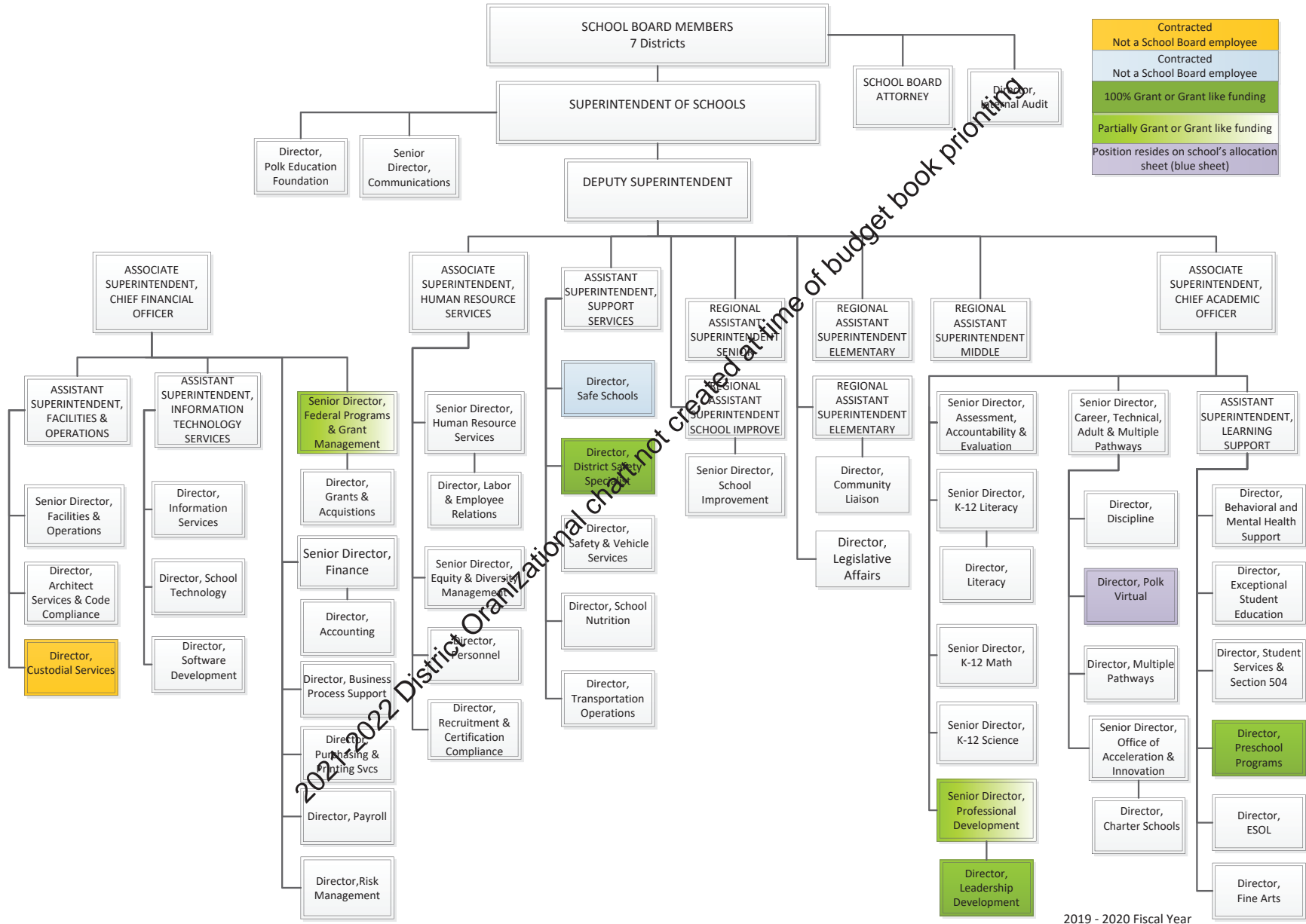
- **District Objective 5.A:** Develop, administer, and analyze a public opinion survey.
- **District Objective 5.B:** By 2019-20, the internal population will demonstrate a positive change in attitude related to Polk County Public Schools as measured by the public opinion survey.
- **District Objective 5.C:** To develop a new leadership objective.

The 2022-2026 Strategic Plan is currently in the development phase



SCHOOL BOARD OF POLK COUNTY, FL

2019 - 2020



2019 - 2020 Fiscal Year

SENIOR MANAGEMENT

The following section presents detailed information about the Divisions and responsible Administrators comprising the District's administration.

School Board Administration

Wes Bridges – School Board Attorney
Carol Matthews – Internal Audit, Director

General Administration

Frederick Heid – Superintendent of Schools

Wayne Green – Deputy Superintendent

John Hill – Regional Assistant Superintendent

Tracy Collins – Regional Assistant Superintendent

Benjamin Henry – Regional Assistant Superintendent

Victor Duncan – Regional Assistant Superintendent

Steven Warner – Community Liaison, Director

Pat Barnes – School Improvement, Assistant Superintendent

Wendy Dodge – Governmental Affairs, Director

Jason Pitts – Chief of Staff

Jason Geary – Public Relations & Strategic Partnerships, Director

Susan Copeland – Polk Education Foundation, Director

TBA – Superintendent's Attorney

Teaching and Learning Services

Joseph McNaughton – Associate Superintendent, CAO

Beth Cummings – Fine Arts, Director

Edgar Santiago – ESOL, Director

Cheryl Joe – Professional Development, Sr. Director

Darrell Runyon – Leadership Development, Director

Sandra Riley-Hawkins – Assessment, Accountability & Evaluation, Sr. Director

Brian Warren – Acceleration & Innovation, Sr. Director

Candy Amato – Charter Schools, Acting Director

Kerri Foster – K-12 Math, Sr. Director

Ann Everett – K-12 Reading, Sr. Director

Diane Plowden – K-12 Writing, Director

Jeff Hancock – K-12 Science/Acceleration Programs, Sr. Director

Steven Cochran – Career, Technical, Adult & Multiple Pathways, Sr. Director

Deron Williams – Polk Virtual, Director

Joshua Lutz – Learning Support, Assistant Superintendent

Diane Taylor – Exceptional Student Ed., Director

Denise Santos – Behavior and Mental Health, Director

Sherry Scott – Student Services, Director

Matti Friedt – Preschool Programs, Director

Brett Butler – Discipline, Senior Director

Human Resource Services

Teddra Porteous – Associate Superintendent, H.R.S.

Tony Kirk – Human Resource Services, Sr. Director

Chandra Hall – Equity & Diversity Management, Sr. Director

TBA – Employee Relations, Director

Paula Dull – Personnel, Director

TBA – Recruitment & Educator Quality, Director

Business Services

Heather Jenkins, Associate Superintendent, CFO

TBA – Budget, Director

Lisa Hester – Accounting, Director

Dana Torres – Payroll, Director

Linda King – Risk Management, Director

Michael Kragh – Purchasing Services, Director

Andrew Baldwin – Federal Programs & Grants Management, Director

TBA – Grants Acquisition, Director

Operations

Angela Usher- Facilities and Operations, Assistant superintendent

Richard Alderman – Architectural Services, Director

Doug Dodgson – Custodial Services, Director (contracted)

Rob Davis – Support Services, Assistant Superintendent

Katherine Taylor – School Nutrition, Director

Michael Reeves – Support Services, Director

Vaughn Belcher – Transportation Operations, Director

Don Stephenson – Vehicle & Safety Services, Director

Capt. Jill Seymour – Safe Schools, Director (contracted)

Mike Wiggins – District Safety Specialist, Director

Tina Barrios - Information Systems & Technology, Assistant Superintendent

Christopher Roberts – Digital Learning, Sr. Director

DJ Dynes – Information Services, Director

Diane Rivera – Software Development, Director

Catherin Sawyer – School Technology Services, Director



POLK COUNTY
PUBLIC SCHOOLS

STUDENTS FIRST

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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

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

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	Thursday 07/01/21	Property Appraiser certifies Roll.	July 1 or date of certification, whichever is later.	200.065(1) 193.023(1)
	Thursday 07/15/21	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 07/20/21*	Board approval 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	Saturday 07/24/21	Newspaper advertisement.	Advertising summary of tentative budget including proposed millage rates.	200.065(2)(f) 1011.03
	Tuesday 07/27/21**	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	Monday 08/02/21	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 09/07/21**	Adopt the District Budget	Public Hearing to adopt final budget and millage rates	200.065(2)(c) 200.065(2)(f)
	Friday 09/10/20	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 10/08/21	Within 101 days of Certification of Value.	Notify Property Appraiser, Tax Collector and Department of Revenue of adopted millage rate.	200.065(4)

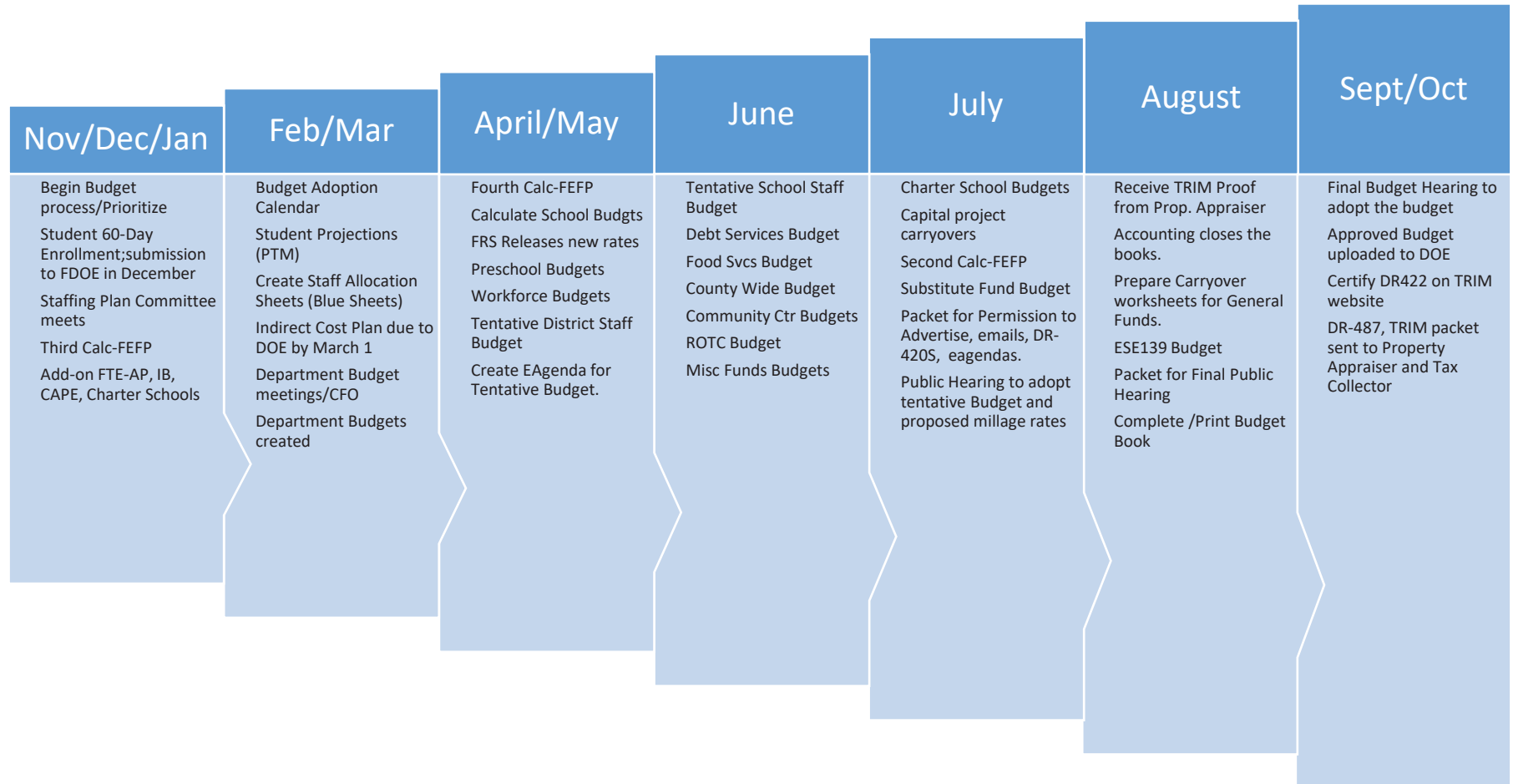
* School Board Meeting

** School Board Public Hearing



BUDGET PROCESS FLOWCHART

BUDGET PLANNING STEPS



SYNOPSIS OF BOARD POLICY AND DISTRICT ADMINISTRATIVE PROCEDURES

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: <http://www.neola.com/polk-fl/>. 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

- **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-Investment is 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-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 Statues. 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

- **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.

REQUIREMENTS IMPOSED ON PUBLIC SCHOOLS

FEDERAL REQUIREMENTS

Education for Speakers of Other Languages (ESOL) (State guidelines also - F.A.C. 6A-6.0902)

- Special, individualized instruction requiring additional teachers, staff training for all instructional personnel, development and production of specialized materials and identification and Assessment of Students.

Individuals with Disabilities Education Act (IDEA), PL 94-142

- Expanded programs and services for all classifications of children with disabilities requiring additional teachers, teacher aides, psychologists and occupational therapists, and other professional and clerical personnel.
- Extensive requirements for parental involvement and specific due process requirements, including formal hearings for placement and program content.
- Requirement to provide programs and services for preschool children (ages 3 through 5) who have disabilities.

Environmental Compliance

- Identification and removal of: asbestos from facilities, lead from water sources, and radon from facilities.

Family Educational Rights and Privacy Act (FERPA)

- Detailed requirements for recording and maintenance of student information; right to challenge by parents; due process hearings to resolve differences. Also known as the Buckley Amendment.

Head Start

- Program for children ages 3-5 to promote school readiness by enhancing the social and cognitive development of children through the provision of educational, health, nutritional, social and other services to enrolled children and families. Significant emphasis is placed on the involvement of parents in the administration of local Head Start programs.

Health Insurance Portability and Accountability Act (HIPAA)

- Medical Privacy – National Standards to Protect the Privacy of Personal Health Information

Section 504, Rehabilitation Act of 1973

- Building accessibility and accommodations for the physically disabled
- Non-discrimination in employment practices for individuals with disabilities
- Special services (i.e., interpreters, readers, etc.) to assist disabled persons in meetings and other activities

No Child Left Behind (PL 107-110, 2001 Act reauthorization in 2015)

Florida's state plan advances the underlying purpose of the Elementary and Secondary Education Act (ESEA) and its amendments to:

- Hold all students to high academic standards;
- Prepare all students for success in college and career;
- Guarantee that steps are taken to help students and their schools improve; and
- Hold schools accountable for student outcomes.

REQUIREMENTS IMPOSED ON PUBLIC SCHOOLS

Right-to-Know Laws

- Identification and cataloging of all toxic materials utilized or stored in the workplace. DOT and EPA requirements.
- Training of all new employees and retraining annually of existing employees on workplace safety. OSHA requirements.
- Food Quality Protection Act (FQPA) of 1996

STATE REQUIREMENTS

Administrative Procedure Act

- Additional requirements for notifying, scheduling, and conducting public meetings and hearings.
- Legal requirements for adoption of "Rules" and administrative hearing procedures for challenge.
- Due process requirements for persons aggrieved by Board rule, Board order, or other formal action such as bid award.
- Required public hearings for development or modification of school attendance boundaries.

Florida Career and Professional Education Act

- Requirement for adherence to program standards in each career education program area as a condition of funding, tracking of completion and placement data, requiring additional professional and clerical assistance. Industry Certification Requirements.

Class Size Reduction (SB-30A)

- Constitutionally mandated in November 2002, class sizes for core courses of no more than 18 in pre-Kindergarten through grade three, 22 in grades four through eight, and 25 in grades nine through twelve. If a district's class size does not meet the required maximum, the district must reduce to the constitutional maximum. There are also new Data Base Requirements to keep track of scheduling and class sizes.

Code of Student Conduct (SB 228)

- Requires student conduct codes to include provisions on student dress and style of wearing clothing and provides sanctions for violators.
- Requirement for annual development and dissemination of a Code of Student Conduct, outlining due process procedures for student disciplinary actions, and penalties for various infractions.

Collective Bargaining Law

- Additional administrative responsibility for bargaining, contract administration, and resolution of grievances and unfair labor practices.

Compensatory Education

- Requirements for provision of remedial education to students failing to meet minimum standards in reading and math.

Dale Hickam Excellent Teaching Program (F.S. 1012.72)

- The purposes of this program are to provide bonuses to teachers who attain certification by the National Board for Professional Teaching Standards (NBPTS) and NBPTS-certified teachers who mentor non-NBPTS Florida teachers.

Digital Learning (F.S. 1003.4282)

- Requirement that beginning with students entering Grade 9 in the 2011-2012 school year, at least one course of the 24 required credits must be completed through online learning.

REQUIREMENTS IMPOSED ON PUBLIC SCHOOLS

Dual Enrollment Programs (F.S. 1007.271)

- Requirement to pay the standard tuition rate per credit hour from FEFP funds to the institution providing instruction if on a postsecondary campus to cover instructional and support costs. A school district may not deny a student access to dual enrollment unless the student is ineligible to participate.

Education Accountability (HB 1255)

- Provides accountability measures relating to school boards, school choice options, Virtual Education, VPK programs, requirements for promotion and accelerated graduation, students with disabilities, the student assessment program, and school district budget transparency.

Education Personnel - “Student Success Act” (SB 736)

- Amends provisions relating to the evaluation of instructional personnel and school administrators, compensation, contracts, and employment practices.

Equity in School Level Funding Act (F.S. 1011.69)

- Requirement that 80 percent of the funds generated by a particular school shall remain at the school.

Florida Information Resource Network (F.S. 1001.28):

- Requirements for development and maintenance of a central data gathering and reporting unit.
- Requires additional professional and clerical staff and extensive expansion of central computer equipment and central databases.

Funds for AP/IB Requirements (F.S. 1011.62)

- Requirements for funding Advanced Placement and International Baccalaureate programs.

Funds for Instructional Materials (F.S. 1011.67)

- To ensure that district school boards have approved a comprehensive staff development plan by July 1 each year that supports fidelity of implementation of instructional materials programs. The report must include verification that training was provided.

Funds for Student Transportation (F.S. 1011.68)

- Provides the formula and guidelines for awarding state funds for transportation of public school children, including charter school children.

Funds for Class Size Reduction (F.S. 1011.685)

- Operating categorical fund to be used by school districts to reduce class size as required in s. 1003.03.

Funds for Turnaround School Supplemental Services Allocation (HB 7070)

- Up to \$500 per student provided for schools in a turnaround status or for up to two years after existing turnaround status. Board approved plan must be submitted to FLDOE.

Funds Generated by District School Tax, District Millage Elections, Source and Use of District Capital Improvement Funds (F.S. 1011.71 to 1011.74)

- Provided annually in the General Appropriations Act.

REQUIREMENTS IMPOSED ON PUBLIC SCHOOLS

Gifted Education (F.A.C. 6A-6.03019)

- Students who show superior intellectual development and are capable of high performance are considered “gifted”. Programs for these students have additional educational requirements for teachers.

Guardian Program (SB 7030)

- Employees that receive guardian certification from the Sheriff may only serve in the position if appointed by the Superintendent or charter school principal.
- Guardian in false impersonation statute, makes it a third-degree felony (effective October 1, 2019).

Jessica Lunsford Act (F.S. 1012.465)

- The Act was passed by the 2005 Florida Legislature following the assault and murder of Jessica Lunsford in Homosassa Springs, Florida. This crime was allegedly committed by an individual who had at one time worked as a subcontracted mason at Jessica Lunsford’s school. The Act focused primarily on increasing measures to monitor sexual offenders or predators. However, part of the Act specifically related to individuals with access to campuses. It also requires school districts to conduct state and national background screenings of non-instructional personnel and contractors.

Just Read, Florida! (Executive Order 01-260)

- “Just Read, Florida!” is a comprehensive coordinated reading initiative initiated by Governor Jeb Bush in 2005, aimed at helping every student become a successful, independent reader. Includes conducting summer reading camps.
- Required each district to submit a comprehensive K-12 reading plan to ensure every student will be able to read at grade level.

Local Government Accountability (SB 224)

- Requires the district school board to post certain budget information on the district’s website.

Management Training Act

- Requirement to establish and conduct a training program for all management personnel, with specific requirements for persons preparing for employment as assistant principals or principals. Required additional staff and expense to develop and manage program.

Marjory Stoneman Douglas High School Public Safety Act (SB 7026)

- Approved by the Florida Legislature in response to a school shooting in Parkland, Florida, to take effect July 1, 2018. The Marjory Stoneman Douglas High School Public Safety Act makes significant reforms in several areas, not only School Districts.
- Requires a safe-school officer at each school campus, and mandatory active shooter training drills in schools every semester in which students, district school safety specialists, threat assessment teams, faculty and designated first responders must participate.
- This act provides additional dollars for districts to provide direct counseling services to students, along with you mental health assistance training, and to provide access for every student to a mental health counselor.
- Each school in Florida must have a threat assessment team with expertise in mental health counseling, academic instruction, law enforcement and school administration that meets monthly to review any potential threats to students and staff at the school.

REQUIREMENTS IMPOSED ON PUBLIC SCHOOLS

Mathematics and Language Arts Florida Standards (MAFS and LAFS)

- Standards approved by the Florida State Board of Education on February 18, 2014 to be fully implemented across the grades beginning in the 2014-15 school year.

McKay Scholarships (F.S. 1002.39)

- The John M. McKay Scholarships for Students with Disabilities Program is established to provide the option to attend a public school other than the one to which assigned, or to provide a scholarship to a private school of choice, for students with disabilities for whom an individual education plan has been written in accordance with rules of the State Board of Education. Districts are required to certify enrollment information.

Safe Schools (F.S. 1006.147)

- Categorical program for funding partial salaries of law enforcement officers in schools.
- Provide Before and After School Child Care Programs for middle schools and zone/community-wide Alternative to Suspension Programs.
- Florida Anti-Bullying Policy- It is the policy of Florida School Districts that all of its students and school employees have an educational setting that is safe, secure, and free from harassment and bullying of any kind. The District will not tolerate bullying and harassment of any type.

School Accountability and Testing

- 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. **(F.S. 1008.33)**

School Health Services (F.S. 381.0056-0059, F.S. 1003.22, F.S. 1006.062, DOE and F.A.C. rules)

- Requirements for health screening, health services, and health education.
- Requirements for sexuality education program, specific instruction in drug education and AIDS education for all students.
- Requirements for Teen Parent Program, including daycare and transportation for infants and for alternative and dropout prevention programs.

School Recognition Program (F.S. 1008.36) (Suspended for 2021 due to Covid-19)

- The Florida School Recognition Program provides financial awards to schools that demonstrate sustained or significantly improved student performance. Schools that receive an "A" or schools that improve at least one letter grade or improve more than one letter grade and sustain the grade the following school year are eligible. Funds for the Program are awarded in an amount up to \$100 per Full Time Equivalent student for each qualifying school. Per statute, schools must use their awards for nonrecurring faculty and staff bonuses; nonrecurring expenditures for educational equipment and materials; or temporary personnel to assist in maintaining or improving student performance.

Staff Development Expenditures (Florida Statute 1012.98)

- The Department of Education, public postsecondary educational institutions, public school districts, and public schools in Florida shall collaborate to establish a coordinated system of professional development. The purpose of the professional development system is to enable the school community to meet state and local student achievement standards and the state education goals and to succeed in school improvement.

REQUIREMENTS IMPOSED ON PUBLIC SCHOOLS

State Requirements for Educational Facilities (SREF)

- Requirements adopted by the State Board of Education for all educational and ancillary facilities constructed by a school board or community college.

Student Progression Plan (F.S. 1008.25)

- Requirement for development and dissemination of a comprehensive program for student progression, outlining standards and procedures for promotion, non-promotion, and graduation of students.

Teacher Certification and Personnel Qualifications

- Transfer of responsibility for licensing adult education teachers from Florida Department of Education to local school boards.

Teacher Training and Assessment (SB 7070)

- Restricts passage of the general knowledge exam to classroom teachers only and removes requirement for passage within first year.
- Allows temporary certificate to be extended for 2 years if a teacher has a highly effective rating or has completed a 2 year mentorship program.
- Requires districts to identify state and district supports for teachers who have not passed the general knowledge exam.

Teacher Supply Reimbursement Program Stipend

- Determined annually by the Legislature in the General Appropriations Act, funds are provided through Districts to teachers to purchase classroom materials and supplies used in the instruction of students in prekindergarten through grade 12, including teachers in public charter schools.

Threat Assessment Teams

- Required to use threat assessment database provided by Office of Safe Schools.

Truth in Millage Act (TRIM) (F.S. 200.065)

- Extensive requirements and procedures for advertising and adopting proposed budgets and millage.

Virtual Instruction (F.S. 1002.45)

- All students must be informed of virtual instruction opportunities.
- Districts must provide an option for a virtual instruction program that is full-time for students in grades kindergarten through grade 12, and full-time or part-time for grade 9-12 students enrolled in dropout prevention, academic intervention programs, or Department of Juvenile Justice (DJJ) programs.

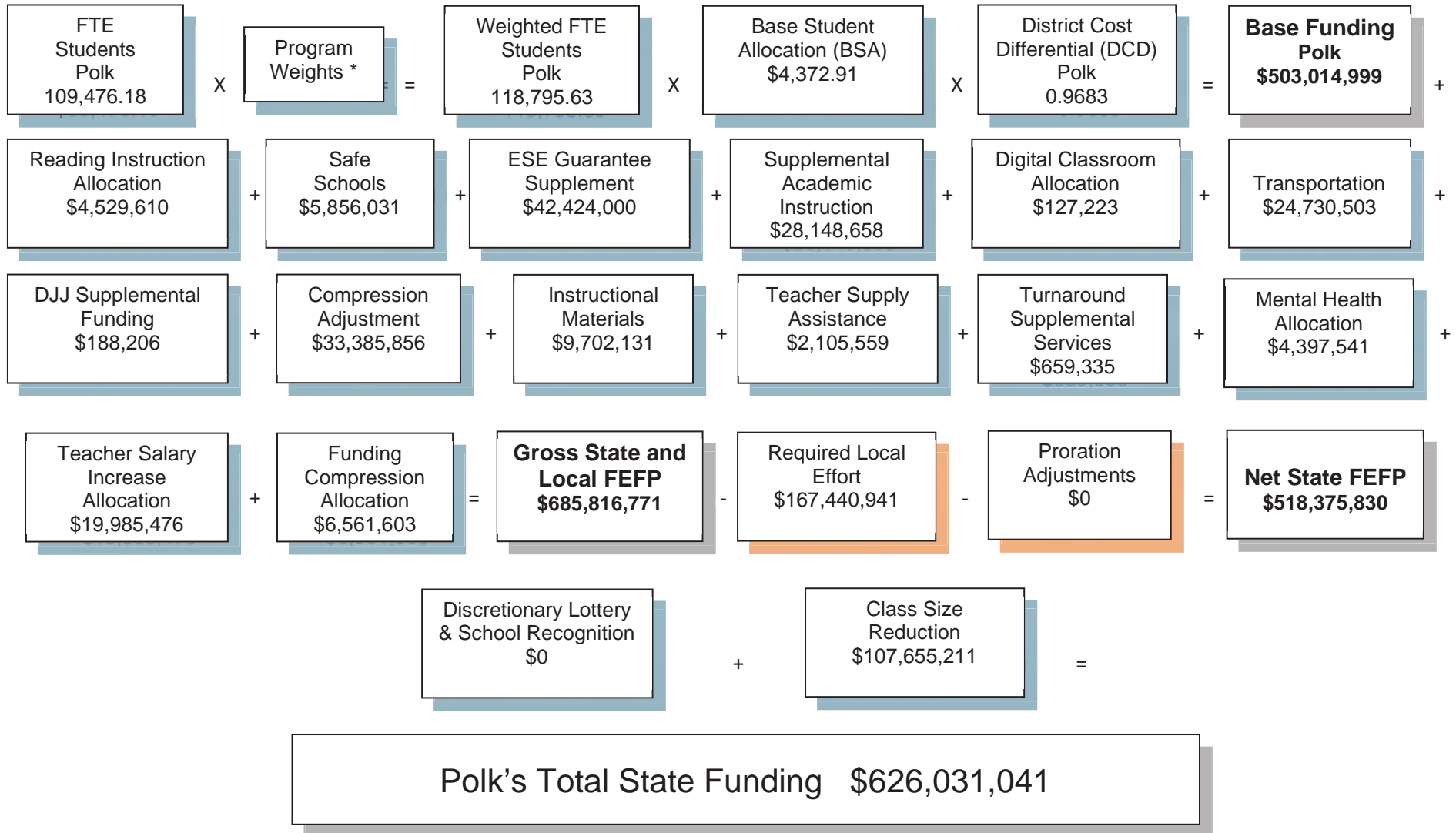
Voluntary Prekindergarten-VPK (F.S. 1002)

- A Florida constitutional amendment requires every four-year-old child in Florida shall be provided by the State a high-quality pre-kindergarten learning opportunity in the form of an early childhood development and education program which shall be voluntary, high quality, free, and delivered according to professionally accepted standards.

Voucher Program (SB 7070)

- Requires the District to mail information to Title I families by a certain date.

2021-2022 FLORIDA EDUCATION FINANCE PROGRAM- POLK COUNTY



* Per FY22, 2nd Calculation
Total is not adjusted for Scholarships.

FEFP CALCULATION SCHEDULE AND COMPARISON

Polk County School Board
Comparison of 2020-21 to Current 2021-22 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.

	2020-21 4th Calculation	2021-22 2nd Calculation	Difference
K-12 Unweighted FTEs	105,729.99	109,476.18	3,746.19
K-12 Weighted FTEs (Funded)	114,275.07	118,795.63	4,520.56
State Base Student Allocation (BSA)	\$ 4,319.49	\$ 4,372.91	53.42
District Cost Differential (DCD)	0.9687	0.9683	(0.0004)
Polk County Schools BSA	4,184.29	4,234.29	50.00
Weighted FTE x BSA x DCD	478,160,028	503,014,999	24,854,971
Teacher Salary Allocation	18,039,354	19,985,476	1,946,122
Compression Adjustment .748 Mills	31,342,598	33,385,856	2,043,258
Compression Adjustment .250 Mills	0	0	0
Funding Compression Allocation	4,560,941	6,561,603	2,000,662
Turnaround Supplemental Services	1,453,190	659,335	(793,855)
Safe Schools Allocation	5,765,921	5,856,031	90,110
Mental Health Allocation	3,654,762	4,397,541	742,779
Supplemental Academic Instruction	27,197,575	28,148,658	951,083
Reading Allocation	4,459,939	4,529,610	69,671
Teachers Classroom Supply Allocation	2,076,332	2,105,599	29,267
Instructional Materials Allocation	8,699,875	9,702,131	1,002,256
ESE Guaranteed Allocation	40,008,876	42,424,000	2,415,124
Digital Classrooms Allocation	126,843	127,223	380
DJJ Supplemental Allocation	166,235	188,206	21,971
Student Transportation Allocation	24,258,352	24,730,503	472,151
Virtual Education Contribution	0	0	0
Additional Allocation	0	0	0
Gross State and Local FEFP	649,970,821	685,816,771	35,845,950
Less: Required Local Effort Taxes	(158,537,768)	(167,440,941)	(8,903,173)
Less: Federal State Fiscal Stabilization Allocation	0	0	0
Gross State FEFP	491,433,053	518,375,830	26,942,777
Emergency Order Funding Adjustment	22,871,417	0	(22,871,417)
Prior Year Adjustment	176,586	0	(176,586)
Proration Adjustments	(2,305,549)	0	2,305,549
Net State FEFP	512,175,507	518,375,830	6,200,323
Adjustment for McKay Scholarship Prog (Est)	(7,303,204)	(7,303,204)	0
Family Empowerment Scholarship	(7,148,229)	(7,148,229)	0
Instructional Materials Scholarship Deductions	0	0	0
Prior Year Inst Materials Scholarship Deductions	0	0	0
Adjusted Net State FEFP	497,724,074	503,924,397	6,200,323
Discretionary Lottery Enhancement	-	0	0
School Recognition	-	0	0
Class Size Reduction Allocation	116,718,951	107,655,211	(9,063,740)
TOTAL STATE FEFP	614,443,025	611,579,608	(2,863,417)
Local Property Taxes			
School Taxable Value	44,790,753,536	48,706,408,048	3,915,654,512
Required Local Effort	158,537,768	167,440,941	8,903,173
Basic Discretionary Local Effort	32,163,344	34,975,097	2,811,753
Supplemental Discretionary Local Effort	0	0	0
Total Local Property Taxes	190,701,112	202,416,038	11,714,926
SUB-TOTAL	819,418,984.42	828,447,079.00	9,028,095
Federal State Stabilization Allocation	0	0	0
Total FEFP & Federal Stabilization	\$ 819,418,984	\$ 828,447,079	\$ 9,028,095
K-12 Unweighted FTE	105,729.99	109,476.18	3,746.19
FEFP Calculated Revenue per UFTE	\$ 7,750.11	\$ 7,567.37	\$ (182.74)



FTE FORECASTING OVERVIEW AND STUDENT ENROLLMENT HISTORY

What is FTE? *FTE = Full Time Equivalent*

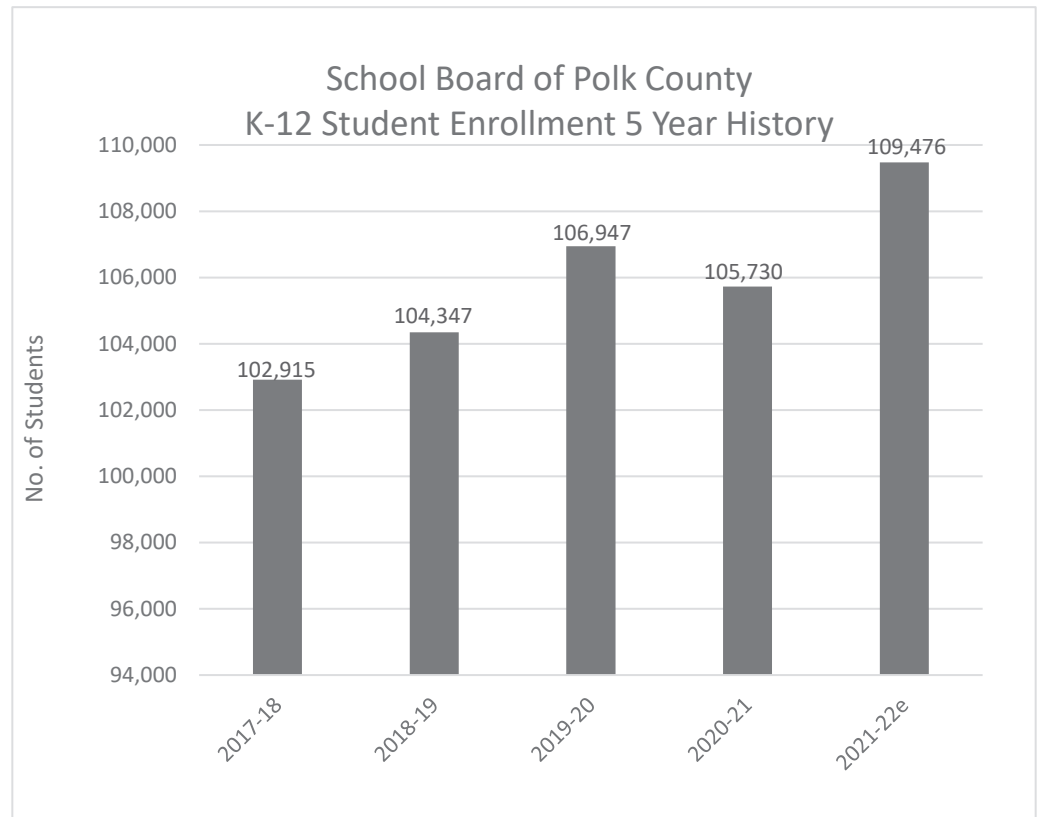
Full-Time Equivalent students are the primary basis for state allocations, whether in the Florida Education Finance Program (FEFP) or categorical programs. One FTE (unweighted) is equal to one student receiving 900 hours of instruction for grades 4-12 and 720 hours in grades K-3.

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 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’s goal is 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.



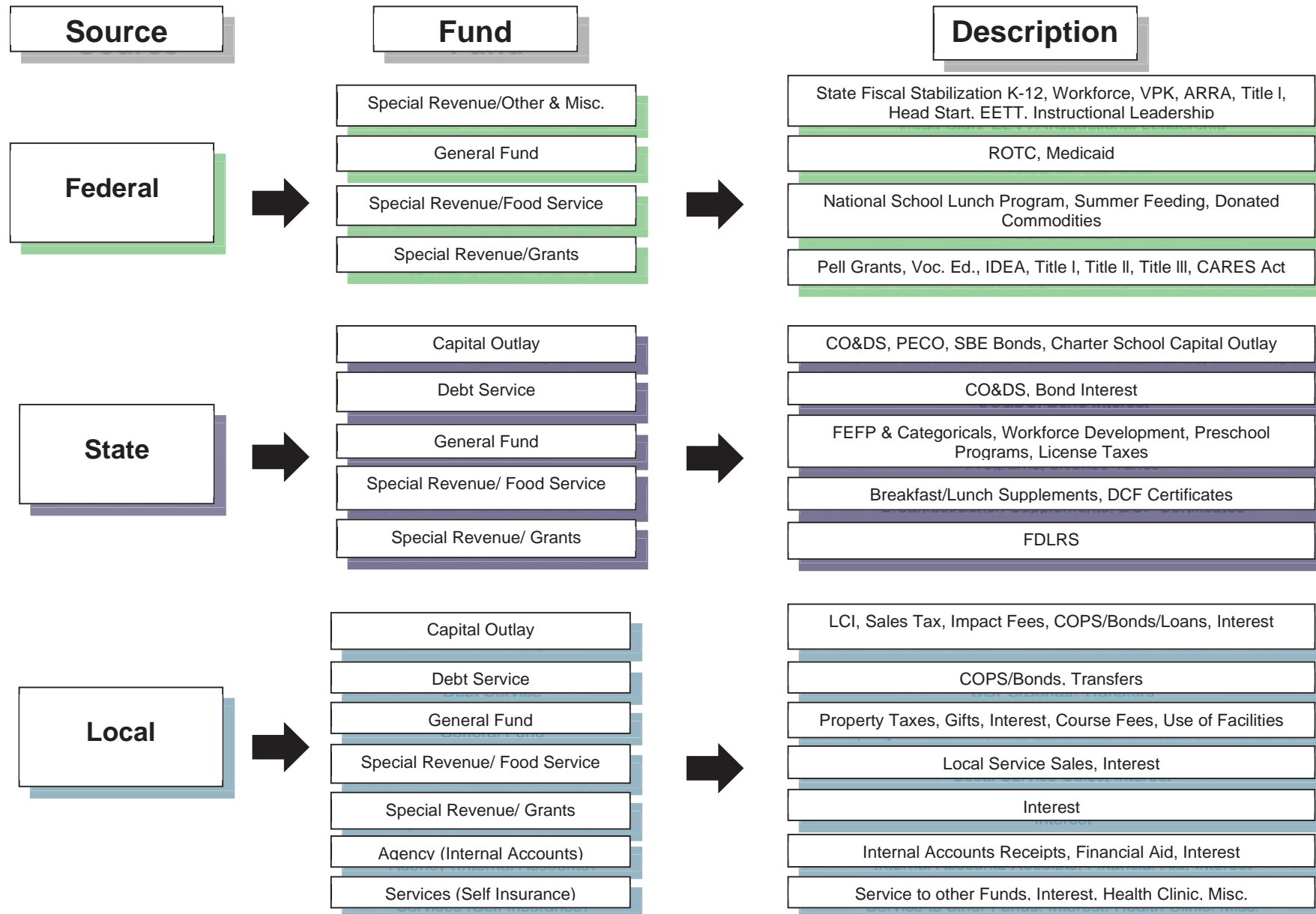


POLK COUNTY
PUBLIC SCHOOLS

STUDENTS FIRST

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Funds Structure and Major Revenue Sources



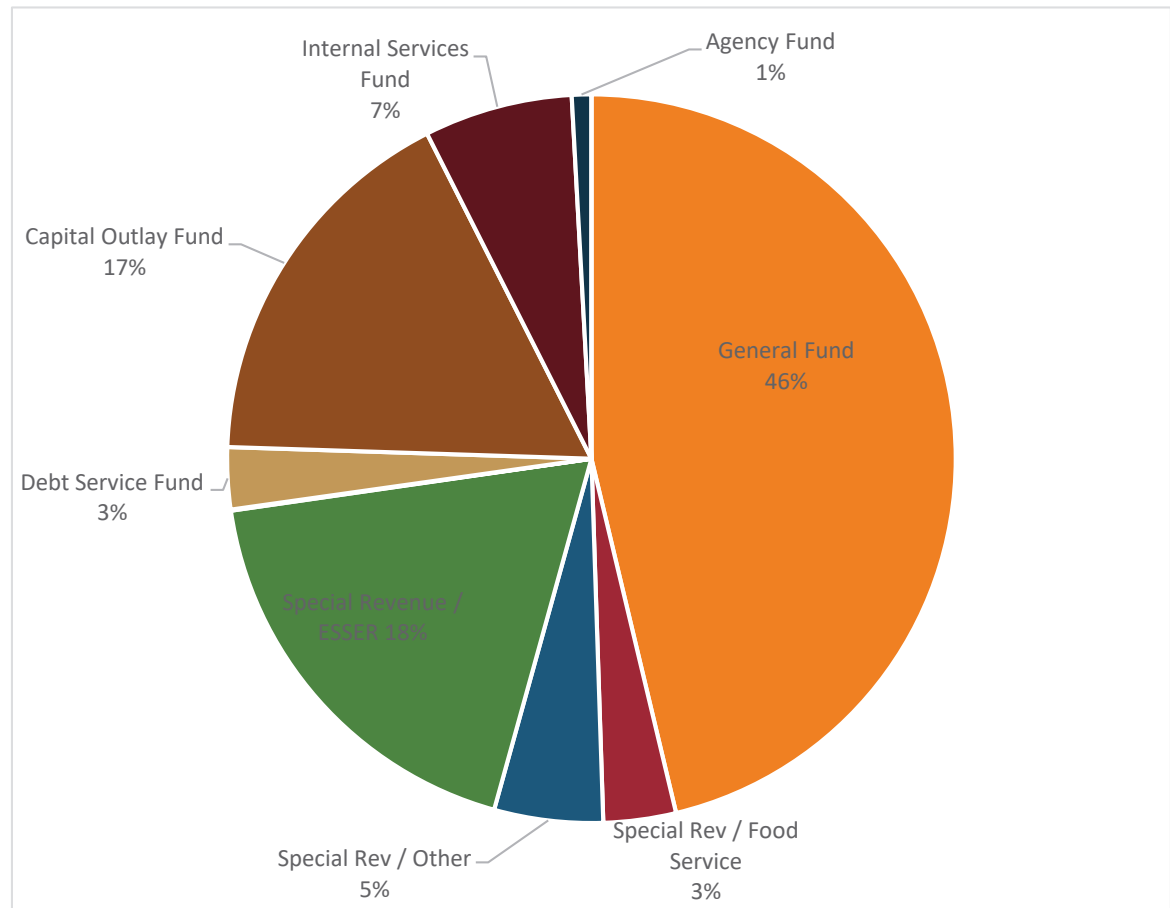
SUMMARY OF BUDGET (ALL FUNDS) 2021-2022

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		\$ 3,760,000	\$ 62,823,800	\$ 108,484,856	\$ 414,203,660	\$ 1,091,794	\$ 1,141,797				\$ 591,505,907
Total State Revenue		639,160,905	760,000	-			605,035	\$ 7,132,484			647,658,424
Total Local Revenue		212,342,153	637,000	-				162,364,608	\$ 131,071,136	\$ 8,522,351	514,937,248
Total Incoming Transfers		85,631,307					35,617,841		550,000		121,799,148
Loss Recoveries											-
Beginning Fund Balance		\$99,754,547	\$8,100,183	19,618	-	-	24,340,581	213,719,991	16,526,101	10,940,227	373,401,249
TOTAL REVENUES, TRANSFERS & FUND BALANCE		\$ 1,040,648,912	\$ 72,320,983	\$ 108,504,474	\$ 414,203,660	\$ 1,091,794	\$ 61,705,254	\$ 383,217,083	\$ 148,147,237	\$ 19,462,578	\$ 2,249,301,976
EXPENDITURES	Function										
Instructional Services	5000	\$ 640,319,586		\$ 56,093,374	\$ 411,569,787	\$ 166,575			\$ 410,000		\$ 1,108,559,321
Support Services:											
Pupil Personnel Services	6100	39,124,157		7,680,432	87,594	-					46,892,183
Instructional Media Services	6200	8,643,263		669,533	127,234	-					9,440,030
Instructional & Curriculum Developmt.Srvs.	6300	5,983,231		12,275,806	80,366	-					18,339,404
Instructional Staff Training	6400	1,708,224		23,498,179	488,218	132,544					25,827,165
Instructional Technology	6500	14,148,901		89,150	2,110	-					14,240,161
Board of Education	7100	2,128,436		-	-	-					2,128,436
General Administration	7200	3,611,833		3,524,545	-	-					7,136,378
School Administration	7300	55,040,119		884	450	-					55,041,453
Facilities Acquisition Construction	7400	43,765,463		130,000	-	-		153,190,360			197,085,823
Fiscal Services	7500	4,756,238		38,395	-	-			13,636		4,808,269
Food Services	7600	47,738	55,165,818	36,615	12,456	-					55,262,627
Central Services	7700	15,583,571		964,066	2,807	-			133,512,542		150,062,986
Pupil Transportation Services	7800	39,690,785		387,494	68,271	-					40,146,549
Operation of Plant	7900	72,247,082		68,041	1,597,397	792,676			208,670		74,913,866
Maintenance of Plant	8100	17,776,918		42,358	21,738	-			19,200		17,860,214
Administrative Technology	8200	8,890,937		-	-	-					8,890,937
Community Services	9100	327,143		2,985,984	145,231	-				8,194,144	11,652,502
Debt Service	9200						35,391,800				35,391,800
Total Instructional & Support Services		973,793,624	55,165,818	108,484,856	414,203,660	1,091,794	35,391,800	153,190,360	134,164,048	8,194,144	1,883,680,104
Transfers								121,249,148	582,256		121,831,404
Ending Fund Balance		66,855,289	17,155,165	19,618	-	-	26,313,454	108,777,575	13,400,933	11,268,434	243,790,468
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE		\$ 1,040,648,912	\$ 72,320,983	\$ 108,504,474	\$ 414,203,660	\$ 1,091,794	\$ 61,705,254	\$ 383,217,083	\$ 148,147,237	\$ 19,462,578	\$ 2,249,301,976
BREAKDOWN OF ENDING FUND BALANCE BY TYPE											
Ending Fund Balance:											
Nonspendable		\$14,508,891	\$ 1,921,005								\$ 16,429,896
Restricted		15,401,826	15,234,160	\$ 19,618			\$ 26,313,454	\$ 108,777,575		11,268,434	177,015,067
Assigned		117,976									117,976
Unassigned		36,826,595									36,826,595
Retained Earnings									13,400,933		13,400,933
Total		\$66,855,289	\$ 17,155,165	\$ 19,618	\$ -	\$ -	\$ 26,313,454	\$ 108,777,575	\$ 13,400,933	\$ 11,268,434	\$ 243,790,468



PERCENTAGE OF BUDGET BY FUND
2021-2022

General Fund	\$ 1,040,648,912
Special Rev / Food Service	72,320,983
Special Rev / Other	108,504,474
Special Rev / ESSER	414,203,660
Special Rev / Misc	1,091,794
Debt Service Fund	61,705,254
Capital Outlay Fund	383,217,083
Internal Services Fund	148,147,237
Agency Fund	19,462,578
Enterprise Fund	0
Total	\$ 2,249,301,976



SUMMARY OF BUDGET (ALL FUNDS) 2020-2021 ACTUAL RESULTS

REVENUE	GENERAL	SPECIAL REVENUE FOOD SERVICE	SPECIAL REVENUE OTHER	SPECIAL REVENUE ESSR	SPECIAL REVENUE MISC	DEBT SERVICE	CAPITAL OUTLAY	INTERNAL SERVICES	AGENCY	TOTALS	
Total Federal Revenue	\$ 4,845,283	\$ 47,246,915	\$ 94,150,544	\$ 32,836,911	\$ 3,683,034	\$ 1,078,350	634			\$ 183,841,670	
Total State Revenue	626,949,208	792,778	-			561,190	7,348,951			635,652,127	
Total Local Revenue	207,712,349	574,884	79,924			621,829	133,655,357	\$ 125,966,700	\$ 6,620,395	475,231,438	
Total Incoming Transfers	45,930,990					40,493,284		1,923,668		88,347,942	
Loss Recoveries										-	
Beginning Fund Balance	\$81,131,719	9,982,895	72,287	-	-	22,835,300	345,177,532	15,163,371	10,900,080	485,263,185	
TOTAL REVENUES, TRANSFERS & FUND BALANCE	\$ 966,569,550	\$ 58,597,472	\$ 94,302,755	\$ 32,836,911	\$ 3,683,034	\$ 65,589,953	\$ 486,182,474	\$ 143,053,739	\$ 17,520,475	\$ 1,868,336,362	
EXPENDITURES	Function										
Instructional Services	5000	\$ 587,558,242	\$ 47,410,997	\$ 18,348,300	\$ 217,624			\$ 228,916		\$ 653,764,079	
Support Services:											
Pupil Personnel Services	6100	40,671,621	8,219,290	87,594	-					48,978,506	
Instructional Media Services	6200	7,236,376	995,541	127,234	-					8,359,151	
Instructional & Curriculum Developmt.Srvs.	6300	4,910,527	9,682,772	80,366	-					14,673,665	
Instructional Staff Training	6400	2,870,352	18,156,767	488,218	318,107					21,833,444	
Instructional Technology	6500	9,841,089	2,219,709	2,110						12,062,909	
Board of Education	7100	2,743,252	-	-						2,743,252	
General Administration	7200	2,887,024	2,859,522	-						5,746,546	
School Administration	7300	46,165,360	12,629	450						46,178,439	
Facilities Acquisition Construction	7400	12,586,946	-	-			186,026,837			198,613,783	
Fiscal Services	7500	3,066,595	71,932	-						3,138,526	
Food Services	7600	39,801	50,497,289	672,576	12,456					51,222,122	
Central Services	7700	11,406,717	1,047,982	2,807				125,522,271		137,979,778	
Pupil Transportation Services	7800	45,157,296	79,432	68,271						45,304,998	
Operation of Plant	7900	60,860,251	214,341	68,271	1,819,301			188,227		63,150,390	
Maintenance of Plant	8100	20,926,784	598,030	1,597,397				5,968		23,128,180	
Administrative Technology	8200	7,434,422	78,821	21,738						7,534,980	
Community Services	9100	452,347	1,962,795	-					6,580,247	8,995,390	
Debt Service	9200					41,249,372				41,249,372	
Total Instructional & Support Services		866,815,003	50,497,289	94,283,137	20,905,213	2,355,032	41,249,372	186,026,837	125,945,381	6,580,247	1,394,657,511
Transfers		-					86,435,646	582,256		87,017,902	
Ending Fund Balance		99,754,547	8,100,183	19,618	-	1,328,002	24,340,581	213,719,991	16,526,101	10,940,227	374,729,251
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE		\$ 966,569,550	\$ 58,597,472	\$ 94,302,755	\$ 20,905,213	\$ 3,683,034	\$ 65,589,953	\$ 486,182,474	\$ 143,053,739	\$ 17,520,475	\$ 1,856,404,664
BREAKDOWN OF ENDING FUND BALANCE BY TYPE											
Ending Fund Balance:											
Nonspendable		\$14,508,891	\$ 1,921,005							\$ 16,429,896	
Restricted		17,274,944	6,179,178	\$ 19,618		\$ 24,340,581	\$ 213,719,991		10,940,227	272,474,540	
Assigned		1,130,016								1,130,016	
Unassigned		66,840,696								66,840,696	
Retained Earnings								16,526,101		16,526,101	
Total		\$99,754,547	\$ 8,100,183	\$ 19,618	\$ -	\$ 24,340,581	\$ 213,719,991	\$ 16,526,101	\$ 10,940,227	\$ 373,401,249	

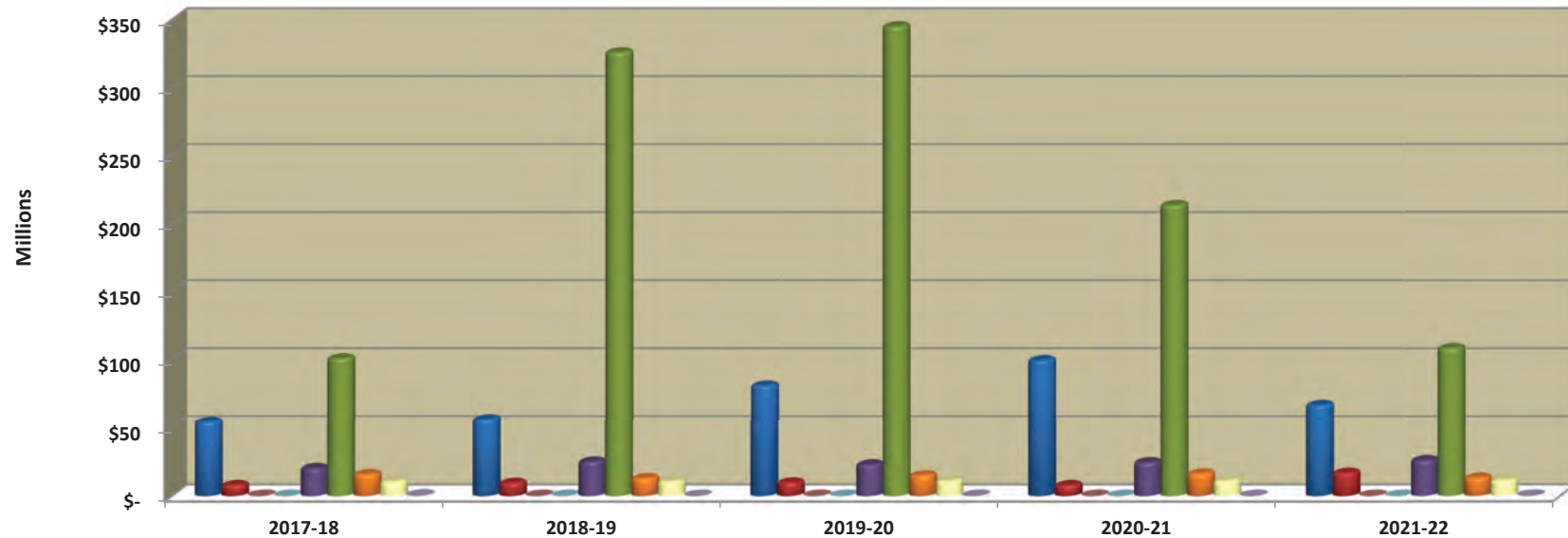


SUMMARY OF BUDGET (ALL FUNDS) 2019-2020 Actual Results

REVENUE	GENERAL	SPECIAL REVENUE FOOD	SPECIAL REVENUE OTHER	SPECIAL REVENUE MISC	DEBT SERVICE	CAPITAL OUTLAY	INTERNAL SERVICES	AGENCY	ENTERPRISE	TOTALS	
Total Federal Revenue	\$ 5,209,684	\$ 52,169,257	\$ 101,514,698	\$ 1,544,241	\$ 1,071,310					\$ 161,509,190	
Total State Revenue	612,847,044	752,096	89,123		604,431	\$ 7,299,063				621,591,758	
Total Local Revenue	209,049,078	857,995	(746,799)		1,203,889	159,408,549	\$ 122,211,158	\$ 10,424,307		502,408,177	
Total Incoming Transfers	53,525,643	93,250			25,899,639		907,275			80,425,806	
Loss Recoveries										-	
Beginning Fund Balance	\$56,192,596	9,694,966	144,782	-	24,820,759	326,053,277	13,087,692	10,476,735	-	440,470,807	
TOTAL REVENUES, TRANSFERS & FUND BALANCE	\$ 936,824,045	\$ 63,567,564	\$ 101,001,804	\$ 1,544,241	\$ 53,600,027	\$ 492,760,890	\$ 136,206,126	\$ 20,901,042	\$ -	\$ 1,806,405,737	
EXPENDITURES	Function										
Instructional Services	5000	\$ 580,485,574	\$ 47,132,613	\$ 115,156						\$ 627,733,343	
Support Services:											
Pupil Personnel Services	6100	36,693,771	7,478,300	73,293						44,245,364	
Instructional Media Services	6200	7,403,756	1,019,823	-						8,423,579	
Instructional & Curriculum Developmt.Srvs.	6300	5,104,973	9,428,457	65,944						14,599,374	
Instructional Staff Training	6400	2,691,411	21,722,673	263,150						24,677,234	
Instructional Technology	6500	15,961,719	3,398,146							19,359,865	
Board of Education	7100	2,284,615	1,635							2,286,250	
General Administration	7200	3,207,816	2,558,798							5,766,614	
School Administration	7300	46,651,163	33,583	-						46,684,746	
Facilities Acquisition Construction	7400	16,259,616	145			68,849,843				85,109,603	
Fiscal Services	7500	2,823,907	105,008				13,635			2,942,550	
Food Services	7600	61,125	53,584,669	317,608						53,963,401	
Central Services	7700	11,913,611	1,548,108	39			119,257,329			132,719,087	
Pupil Transportation Services	7800	40,973,201	459,901	3,711						41,436,813	
Operation of Plant	7900	53,149,802	2,116,470	931,209			170,340			56,367,821	
Maintenance of Plant	8100	22,758,839	670,659	91,738			2,409			23,523,645	
Administrative Technology	8200	6,733,419	60,541							6,793,960	
Community Services	9100	440,760	2,877,048					10,000,961		13,318,770	
Debt Service	9200				30,764,728					30,764,728	
Total Instructional & Support Services		855,599,076	53,584,669	100,929,516	1,544,241	30,764,728	68,849,843	119,443,713	10,000,961	-	1,240,716,746
Transfers		93,250					78,733,515	1,599,041			80,425,806
Ending Fund Balance		81,131,719	9,982,895	72,287	-	22,835,300	345,177,532	15,163,371	10,900,080	-	485,263,185
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE		\$ 936,824,045	\$ 63,567,564	\$ 101,001,804	\$ 1,544,241	\$ 53,600,027	\$ 492,760,890	\$ 136,206,126	\$ 20,901,042	\$ -	\$ 1,806,405,737
BREAKDOWN OF ENDING FUND BALANCE BY TYPE											
Ending Fund Balance:											
Nonspendable		\$11,265,130	\$ 1,780,809								\$ 13,045,939
Restricted		17,205,106	8,202,086	\$ 72,287		\$ 22,835,300	\$ 345,177,532		10,900,080		404,392,391
Assigned		974,812									974,812
Unassigned		51,686,672									51,686,672
Retained Earnings								15,163,371			15,163,371
Total		\$81,131,719	\$ 9,982,895	\$ 72,287	\$ -	\$ 22,835,300	\$ 345,177,532	\$ 15,163,371	\$ 10,900,080	\$ -	\$ 485,263,185



FUND BALANCE TRENDS (ALL FUNDS) 5 YEAR HISTORY



	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Increase (Decrease)
General Fund	\$ 54,197,676	\$ 56,192,596	\$81,131,719	\$99,754,547	\$66,855,289	(\$32,899,258)
Special Revenue / Food Service Fund	8,135,843	9,694,966	9,982,895	8,100,183	17,155,165	9,054,982
Special Revenue / ESSR Fund & MISC	-	-	-	-	-	-
Special Revenue / Other Fund	86,502	144,782	72,287	19,618	19,618	-
Debt Service Fund	20,159,761	24,820,759	22,835,300	24,340,581	26,313,454	1,972,873
Capital Outlay Fund	101,044,838	326,053,277	345,177,532	213,719,991	108,777,575	(104,942,416)
Internal Services Fund	16,034,844	13,087,692	15,163,371	16,526,101	13,400,933	(3,125,168)
Agency Fund	10,366,799	10,476,735	10,900,080	10,940,227	11,268,434	328,207
Enterprise Fund	524,302	-	-	-	-	-
TOTAL	\$ 210,550,564	\$ 440,470,807	\$ 485,263,185	\$ 373,401,249	\$ 243,790,468	\$ (129,610,781)

DISCUSSION OF FUND BALANCE TRENDS

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 2020-21, general fund balance was \$99.75 million.

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

GASB 54 Classification	Actual June 30, 2021	Budget June 30, 2022
Non-spendable	\$ 14,508,891	\$ 14,508,91
Restricted	17,274,944	15,401,826
Committed		
Assigned	1,130,016	117,976
Unassigned	66,840,696	36,826,595
TOTAL	\$ 99,754,547	\$ 66,855,289

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

GASB 54 Classification	Actual June 30, 2021	Budget June 30, 2022
Non-spendable	\$ 1,921,005	\$1,921,005
Restricted	6,179,178	15,234,160
Committed		
Assigned		
Unassigned		
TOTAL	\$ 8,100,183	\$ 17,155,165

Other

GASB 54 Classification	Actual June 30, 2021	Budget June 30, 2022
Non-spendable		
Restricted	\$ 19,618	\$ 19,618
Committed		
Assigned		
Unassigned		
TOTAL	\$ 19,618	\$ 19,618

Food Service fund balance is expected to increase from \$8.1 million to \$17.1 million due to an increase in the Federal reimbursement rate. Only a small balance is being carried in the Special Revenue/Other fund balance. No fund balance is carried in Special Revenue/ARRA 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.

GASB 54 Classification	Actual June 30, 2021	Budget June 30, 2022
Non-spendable		
Restricted	\$ 24,340,581	\$ 26,313,454
Committed		
Assigned		
Unassigned		
TOTAL	\$ 24,340,581	\$ 26,313,454

CAPITAL PROJECTS

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

GASB 54 Classification	Actual June 30, 2021	Budget June 30, 2022
Non-spendable		
Restricted	\$ 213,719,991	\$ 108,777,575
Committed		
Assigned		
Unassigned		
TOTAL	\$ 213,719,991	\$ 108,777,575

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 2021-22, current projects have us well on our way to fully utilizing remaining funds.



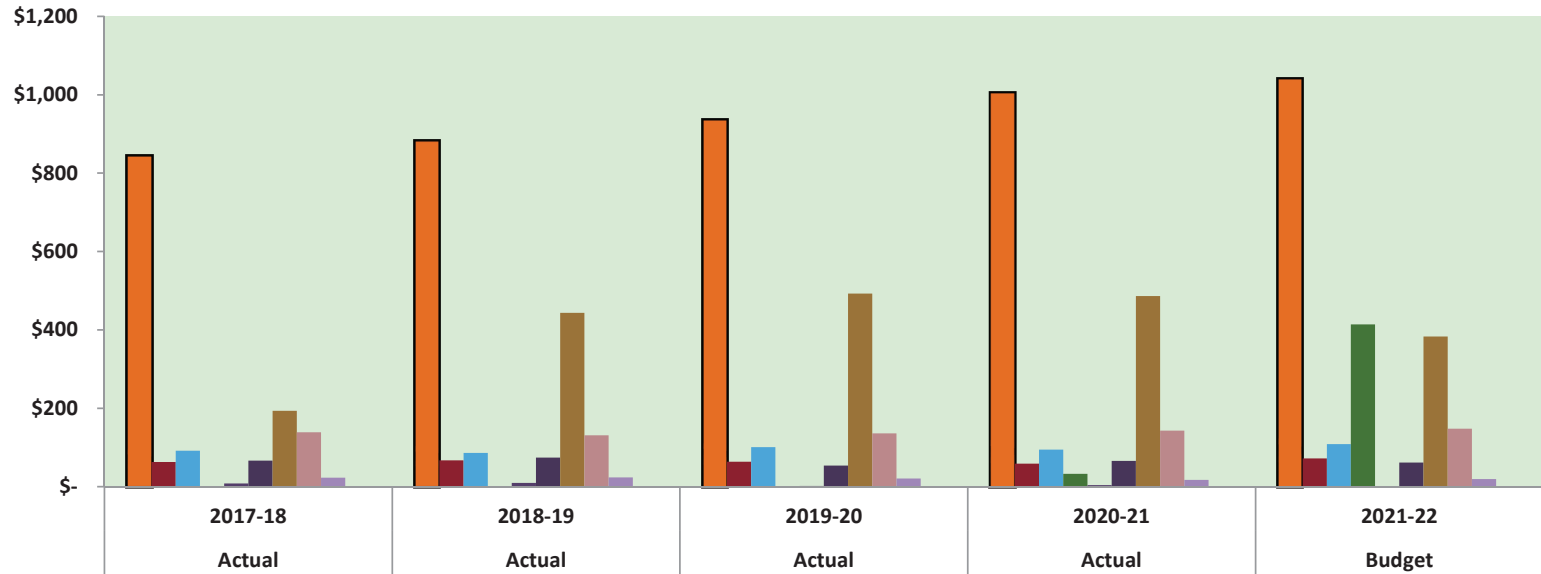


POLK COUNTY
PUBLIC SCHOOLS

STUDENTS FIRST

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COMPARISON OF BUDGET (ALL FUNDS) 5 YEAR HISTORY



	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	% of Budget
General Fund	\$ 843,774,561	\$ 882,282,047	\$ 936,824,045	\$ 1,004,867,981	\$ 1,040,648,912	46.27%
Special Revenue / Food Service Fund	62,744,131	67,109,779	63,567,564	58,597,472	72,320,983	3.22%
Special Revenue / Other Fund	91,914,401	86,354,627	101,001,804	94,302,755	108,504,474	4.82%
Special Revenue / ESSR Fund	0	0	0	32,836,911	414,203,660	18.41%
Special Revenue / MISC Fund	8,214,374	9,895,242	1,544,241	3,683,034	1,091,794	0.05%
Debt Service Fund	66,350,131	74,494,138	53,600,027	65,589,953	61,705,254	2.74%
Capital Outlay Fund	193,261,479	443,207,954	492,760,890	486,182,474	383,217,083	17.04%
Internal Services Fund	138,822,222	131,050,944	136,206,126	143,053,740	148,148,438	6.59%
Agency Fund	22,820,289	23,489,715	20,901,042	17,520,475	19,462,578	0.87%
Enterprise Fund	632,061	0	0	0	0	0.00%
TOTAL	\$ 1,428,533,650	\$ 1,717,884,445	\$ 1,806,405,737	\$ 1,906,634,794	\$ 2,249,303,177	100%

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 \$503,015,000. 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. Conversely, the DCD is computed annually by adding each district's price level index as published by the Florida Price Level Index for the most recent three years, and dividing the resulting sum by three. The result is multiplied by 80% and .20 is added. The District received approximately \$16.4 million less after applying the District's DCD (0.9683 in the FEFP formula), compared to a district with a DCD of 1.000. The concept is that the cost of goods and services differ from county to county.

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

- **Discretionary Compression/Equalization** – \$33,385,856 is provided to bring the District's levy of 0.748 mills up to the minimum funding level of \$624.27 per student. See "Discretionary Local Effort" below for more detailed information.
- **Turnaround Supplemental Services** – \$659,335, is a newly created categorical fund 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.
- **Mental Health Allocation** – \$4,397,541 This categorical was created in FY2018-19 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** – \$5,856,031 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.
- **Supplemental Academic Instruction** – \$28,148,658 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** – \$4,529,610 is to provide K-12 comprehensive, district-wide systems of research-based reading instruction.

GENERAL FUND OVERVIEW

- **Teacher Supply Assistance (formerly Teacher Lead)** – \$2,105,599 is evenly distributed among full-time, state-certified classroom teachers, guidance counselors and media specialists who are employed by September 1st, for the purchase of classroom materials and supplies that best meet the needs of the students.
- **Instructional Materials Allocation** – \$9,702,131 is used to purchase materials for the instruction of students. The District is required to earmark \$521,526 for library media materials, \$142,551 for science lab materials, \$124,420 for ESE apps, and \$555,048 for dual enrollment. The remaining categorical is primarily expended for textbooks (80%) and other instructional materials (20%).
- **ESE Guaranteed Allocation** – \$42,424,000 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** – \$188,206 is provided to supplement Department of Juvenile Justice programs in school districts.
- **Digital Classroom Allocation** – This state allocation began in 2014-15. During the 2014 Florida Legislative Session, Section 1001.20, Florida Statutes, was updated to require the Florida Department of Education to develop a five-year technology strategic plan to assist districts in establishing Florida Digital Classrooms. 2014-2019 DOE Digital Classrooms Plan. For 2021-22, Polk received \$127,223. These funds are to be used to implement the District's Digital Classrooms Plan to improve outcomes related to student performance by integrating technology in classroom teaching and learning.
- **Student Transportation** – \$24,730,503 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** – \$167,440,941 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 2021-22 is 3.581 mills.
- **Discretionary Local Effort** – \$34,975,097 is levied as authorized by the Legislature at a rate designed to produce a minimum of \$624.27 per student, but may not exceed 0.748 mills. The District's levy of 0.748 mills produces revenue of \$319.31 per student (unweighted FTE). The district must levy this millage to receive the \$33,385,856 Discretionary Compression/Equalization adjustment from the state (discussed above), which provides an additional \$304.96 per student, for a total of \$624.27 per student.

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

GENERAL FUND OVERVIEW

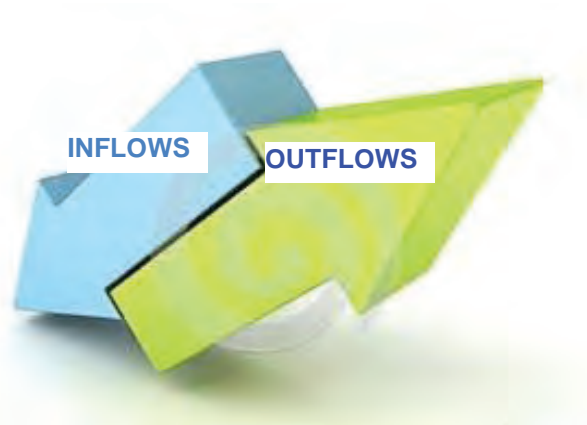
- **Discretionary Lottery & School Recognition Allocation** – The District’s total Lottery allocation is \$0. School Recognition funds are estimated at \$0 (approximately \$0 per student) for allocation directly to schools recognized for high quality by the State. Once final School Recognition allocations 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** - \$107,655,211 is allocated to the District for the purpose of meeting constitutional class size mandates.

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.	68%	\$ 639
Local- School Tax, Indirect Costs, Fees, misc.	23%	\$ 212
Transfers-other	9%	\$ 86
Total Inflows	100%	\$ 941 Million



GENERAL FUND EXPENDITURES (Outflows)

Salaries and Benefits	67%	\$ 650
Contracted Services	19%	\$ 190
Energy Services	1%	\$ 14
Materials and Supplies	5%	\$ 47
Capital Outlay	7%	\$ 66
Other	1%	\$ 6
Total Outflows	100%	\$ 973 Million

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 2021-22 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 **\$99,754,547**.

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, 2021 is as follows:

Non-spendable – Inventory	\$ 11,798,152
Non-spendable – Prepaid Expense	2,710,739
Restricted – State Required Carryover or Earmark	14,417,637
Restricted – Other or Grants	2,857,307
Assigned – Local Funds Carry-forward	1,130,016
Unassigned	66,840,696
Grand Total Beginning Fund Balance	\$99,754,547

The **ending fund balance** is projected to be **\$66,905,289**.

Classification of projected ending fund balance as of June 30, 2022 is as follows:

Non-spendable – Inventory	\$ 11,798,152
Non-spendable – Prepaid Expense	2,710,739
Restricted – State Required Carryover or Earmark	15,401,826
Assigned – Local Funds Carry-forward; Reserves	117,976
Unassigned	36,826,595
Grand Total Ending Fund Balance	\$ 66,855,289

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 **4.32 %** as calculated below:

Total Revenue per ESE 139 Original Budget	\$ 855,263,058
Minimum Percentage Requirement	x 3.00%
Minimum Required Fund Balance	\$ <u>25,657,892</u>

Non-spendable/Restricted	\$ 29,910,717
Committed/Assigned/Unassigned	<u>36,944,571</u>
Total Ending Fund Balance	\$ <u>66,855,289</u>

\$36,944,571 divided by \$855,263,058 = 4.32 %

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 2020-2021 and does not expect to meet the requirement by the end of fiscal year 2021-2022.



GENERAL FUND 5 YEAR HISTORY

REVENUE	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Increase (Decrease)
Total Federal Revenue	\$ 4,339,915	\$ 5,800,984	\$ 5,209,684	\$ 4,845,283	\$ 3,760,000	\$ (1,085,283)
Total State Revenue	556,995,691	584,524,395	612,847,044	626,949,208	639,160,905	12,211,697
Total Local Revenue	182,752,008	189,049,706	209,049,078	207,712,349	212,342,153	4,629,804
Total Incoming Transfers	39,005,344	48,709,286	53,525,643	45,930,990	85,631,307	39,700,317
Adjustments to Fund Balance	-	-	-	-	-	-
Beginning Fund Balance	60,681,603	54,197,676	56,192,596	81,131,719	99,754,547	18,622,828
TOTAL REVENUE, TRANSFERS, & FUND BALANCE	\$ 843,774,561	\$ 882,282,047	\$ 936,824,045	\$ 966,569,550	\$ 1,040,648,912	\$ 74,079,363
EXPENDITURES	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Increase (Decrease)
Instructional Services	\$ 540,851,121	\$ 558,051,838	\$ 580,485,574	\$ 587,558,242	\$ 640,319,586	\$ 52,761,344
Support Services:						
Pupil Personnel	33,803,242	34,114,747	36,693,771	40,671,621	39,124,157	(1,547,464)
Media	7,425,529	7,283,611	7,403,756	7,236,376	8,643,263	1,406,888
Curriculum Development	4,518,325	4,758,646	5,104,973	4,910,527	5,983,231	1,072,704
Staff Training	2,101,416	2,732,710	2,691,411	2,870,352	1,708,224	(1,162,129)
Instruction Related Technology	10,600,254	11,001,748	15,961,719	9,841,089	14,148,901	4,307,811
Board	1,908,515	1,814,997	2,284,615	2,743,252	2,128,436	(614,816)
General Administration	3,043,152	3,106,781	3,207,816	2,887,024	3,611,833	724,809
School Administration	44,448,698	45,639,554	46,651,163	46,165,360	55,040,119	8,874,759
Facilities	10,273,037	11,644,285	16,259,616	12,586,946	43,765,463	31,178,517
Fiscal Services	3,122,471	3,183,714	2,823,907	3,066,595	4,756,238	1,689,643
Food Service	-	11,886	61,125	39,801	47,738	7,938
Central Services	12,994,272	13,812,444	11,913,611	11,406,717	15,583,571	4,176,853
Transportation	37,085,030	43,822,791	40,973,201	45,157,296	39,690,785	(5,466,511)
Operation of Plant	46,338,361	54,620,168	53,149,802	60,860,251	72,247,082	11,386,831
Maintenance	24,302,022	23,011,532	22,758,839	20,926,784	17,776,918	(3,149,866)
Administrative Technology Services	6,125,174	6,808,309	6,733,419	7,434,422	8,890,937	1,456,515
Community Services	478,826	496,282	440,760	452,347	327,143	(125,204)
Debt Services	-	-	-	-	-	-
Total Instr. & Support Services	\$ 789,419,444	\$ 825,916,043	\$ 855,599,076	\$ 866,815,003	\$ 973,793,624	\$ 106,978,621
Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	157,442	173,409	93,250	-	-	-
Ending Fund Balance	\$ 54,197,676	\$ 56,192,596	\$ 81,131,719	\$ 99,754,547	\$ 66,855,289	18,622,828
Nonspendable	\$9,354,173	\$13,300,631	\$11,265,130	14,508,891.23	14,508,891.23	-
Restricted	12,315,545	12,996,729	17,205,106	17,274,944	15,401,826.06	1,873,118.94
Assigned	336,275	451,889	974,812	1,130,016	117,976	1,130,016
Unassigned	38,675,610	29,443,347	51,686,672	66,840,696	36,826,595	30,014,101
	\$60,681,603	\$56,192,596	\$81,131,719	\$99,754,547	\$66,855,289	18,622,828
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE	\$ 843,774,561	\$ 882,282,047	\$ 936,824,045	\$ 966,569,550	\$ 1,040,648,912	29,745,505

Note: Actual information for fiscal year 2017-18 through fiscal year 2020-21 is from the District's Annual Financial Report. Information for fiscal year 2021-22 is based on the District Summary Budget.



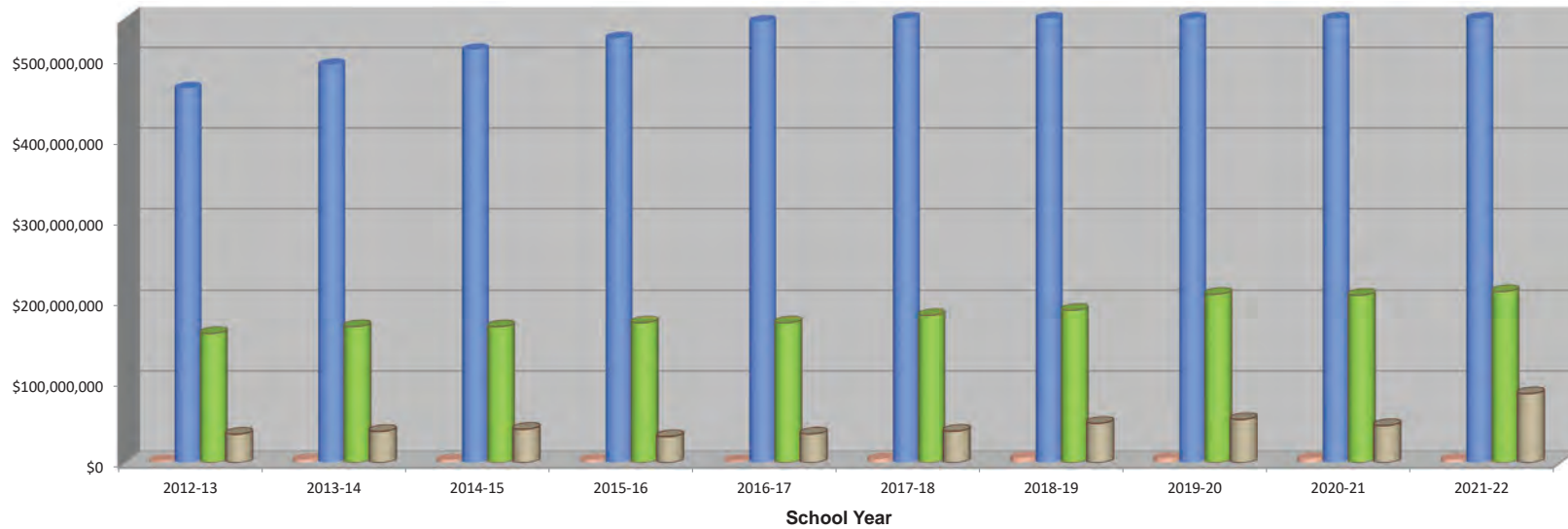
GENERAL FUND REVENUE 5 YEAR HISTORY

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Increase (Decrease)
Federal						
Federal ROTC	\$ 1,015,839	\$ 1,248,863	\$ 1,090,321	\$ 1,130,245	\$ 1,010,000	\$ (80,321)
Medicaid Reimbursements	3,324,030	2,532,017	1,529,887	3,676,900	2,750,000	1,220,113
Other Federal Miscellaneous	46	2,020,104	2,589,477	38,138	-	(2,589,477)
State						
FEFP	370,749,500	394,029,782	420,388,579	417,448,478	433,703,504	13,314,925
Workforce Development Funds	7,929,801	7,593,068	7,714,426	7,728,670	7,514,426	(200,000)
District Discretionary Lottery Funds	175,984	346,559	104,220	-	-	(104,220)
CO/DS Admin. Expense	55,944	56,529	56,529	56,574	50,000	(6,529)
Instructional Materials *	8,692,458	8,801,969	9,175,547	8,699,875	9,702,131	526,584
State License Tax	929,293	949,821	934,588	954,528	915,000	(19,588)
School Recognition	3,405,574	4,245,319	2,681,475	-	-	(2,681,475)
Teacher Salary Increase	-	-	-	18,039,354	19,985,476	19,985,476
Transportation *	22,898,902	23,720,997	23,989,657	24,258,352	24,730,503	740,846
Class Size Reduction	109,467,595	111,521,717	114,167,917	116,718,951	107,655,211	(6,512,706)
Pre-K Early Intervention Programs	4,072,986	3,921,543	3,877,413	3,278,034	4,400,437	523,024
Supplemental Academic Instructional *	26,586,064	26,952,009	27,449,075	27,197,575	28,148,658	699,583
Teachers Classroom Supply Assistance *	1,645,080	2,015,888	2,033,214	2,076,332	2,105,559	72,345
Miscellaneous	386,510	369,193	274,404	492,486	250,000	(24,404)
Local						
District School Tax	170,377,185	175,721,116	182,158,087	191,275,655	203,116,838	20,958,751
Course Fees	2,585,848	2,768,043	2,699,212	2,316,960	2,872,619	173,407
Interest Incl Profit (Loss) on Investments	1,199,873	2,629,569	1,743,703	2,849,805	1,500,000	(243,703)
Loss/Insurance Recovery	-	-	-	-	-	-
Indirect Costs	4,346,996	3,603,284	3,385,231	4,494,581	2,402,458	(982,773)
Sale of Assets	392,201	977,883	100,894	60,542	-	(100,894)
Gifts, Grants & Bequests	199,634	166,075	382,089	533,861	150,000	(232,089)
Miscellaneous	3,049,067	3,183,737	18,579,862	6,180,946	2,300,238	(16,279,623)
Other Financing Sources:						
Authorized Loan Proceeds	-	-	-	-	-	-
Transfers	39,606,549	48,709,286	53,525,643	45,930,990	85,631,307	32,105,664
Adjustment to Fund Balance						-
Beginning Fund Balance	60,681,603	54,197,676	56,192,596	81,131,719	99,754,547	43,561,951
Total	\$ 843,774,561	\$ 882,282,047	\$ 936,824,045	\$ 966,569,550	\$ 1,040,648,912	\$ 103,824,868

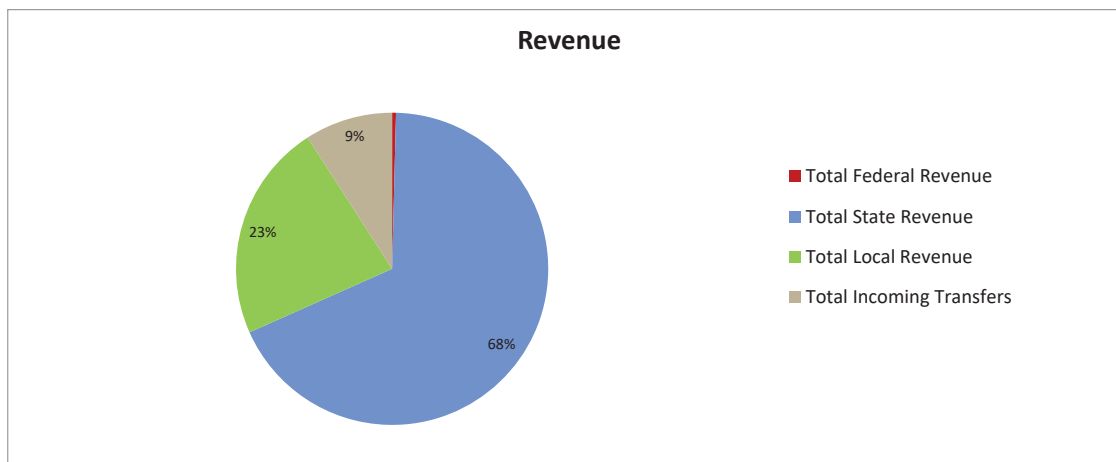
* These revenue line items are no longer separate from FEFP revenue. They are presented for comparison purposes only.



GENERAL FUND 10 YEAR REVENUE TREND



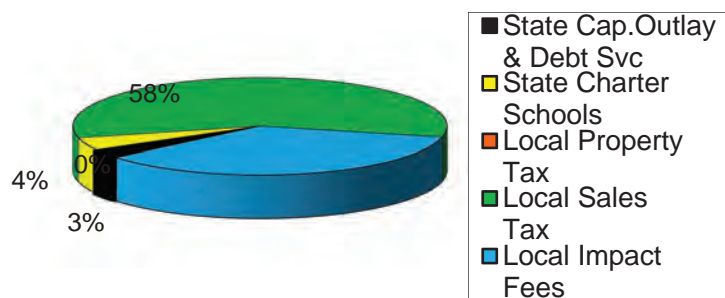
	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget 2021-22
Federal	\$ 2,189,893	\$ 3,678,578	\$ 3,273,215	\$ 3,545,926	\$ 2,345,627	\$ 4,339,915	\$ 5,800,984	\$ 5,209,684	\$ 4,845,283	\$ 3,760,000
State	463,609,925	492,448,310	511,068,249	525,717,112	546,210,951	556,995,691	584,524,395	612,847,044	626,949,208	\$ 639,160,905
Local	160,407,207	168,862,209	168,712,359	173,664,831	173,478,873	182,752,008	189,049,706	209,049,078	207,712,349	\$ 212,342,153
Transfers	35,328,980	38,743,834	41,408,114	32,247,010	35,634,864	39,005,344	48,709,286	53,525,643	45,930,990	\$ 85,631,307
Beg. Fund Bal.	75,312,588	59,951,686	59,793,478	63,051,613	63,824,505	60,681,603	54,197,676	56,192,596	81,131,719	\$ 99,754,547
	\$736,848,593	\$763,684,617	\$784,255,415	\$ 798,226,492	\$ 821,494,820	\$ 843,774,561	\$ 882,282,047	\$ 936,824,045	\$ 966,569,550	\$ 1,040,648,912



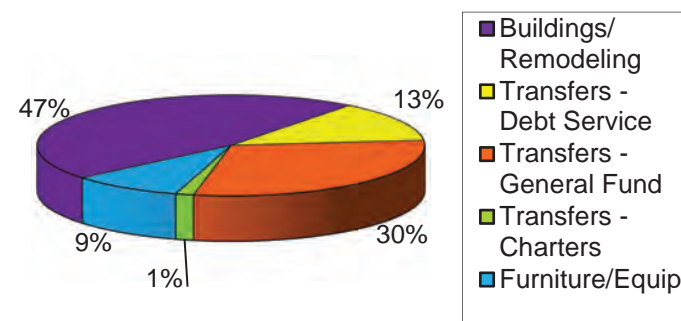
CAPITAL PROJECTS FUND OVERVIEW

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 \$383 million.

2021-22 Capital Projects Revenue



2021-22 Capital Projects Expenditures



- Local Capital Improvement Tax** (Local Property Tax) – The School Board will levy 1.50 mills for 2021-22 which is expected to generate \$70.1 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 (\$50.5 million in 2017-18, \$55.3 million in 2018-19, 59.5 million in 2019-20, and 63.7 million in 2020-21).
- 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 2021-22 budget does not contain any PECO funding for new construction, making this the tenth consecutive year with \$0 PECO construction funding. PECO funding for special school maintenance for the 2021-22 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 21-22 school year.

CAPITAL PROJECTS FUND OVERVIEW

- **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 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 2021-22 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 2020-21 are \$48.5 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 2021-22 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, relocatables (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

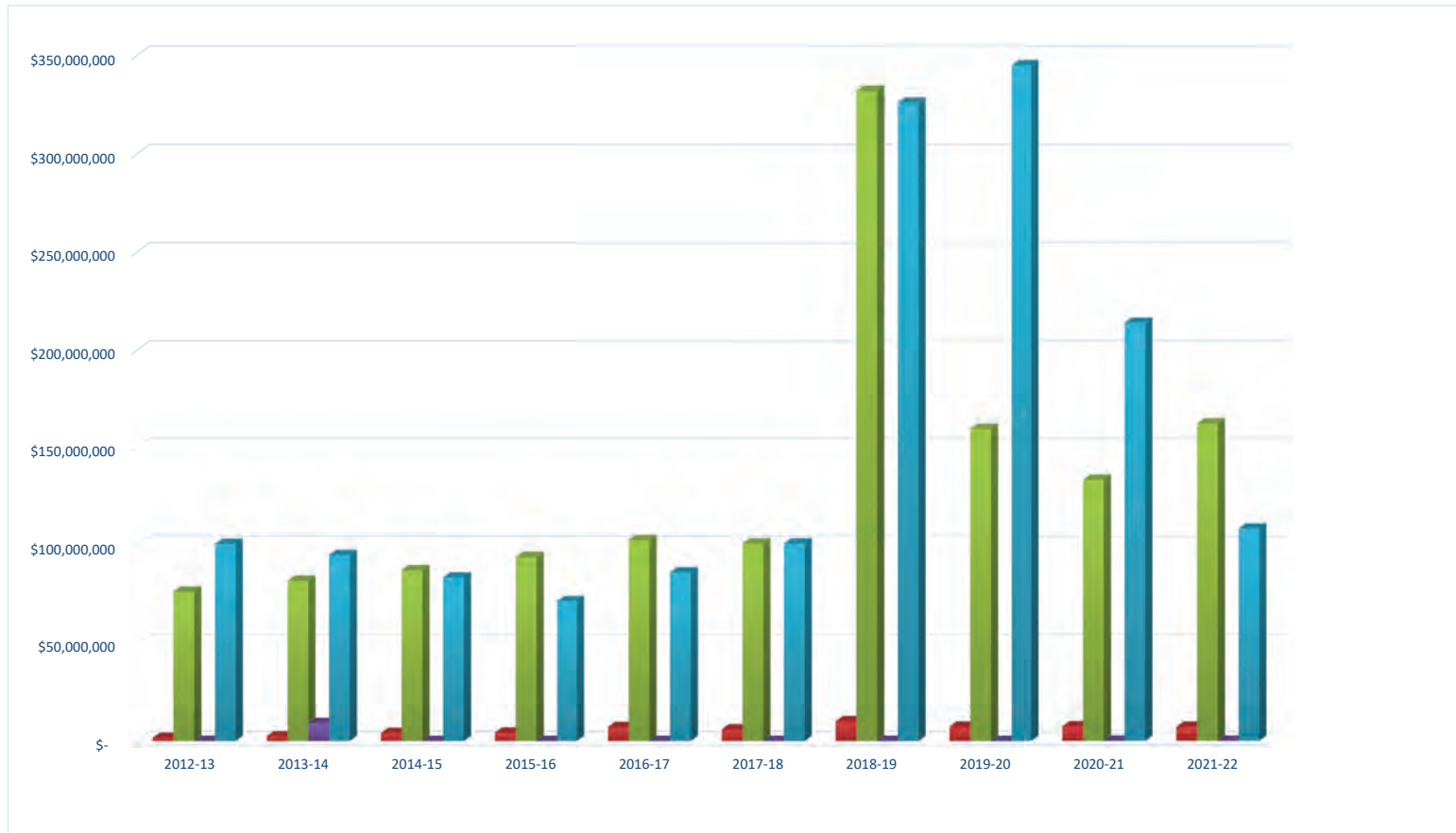
REVENUE	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Increase (Decrease)
Federal						
Miscellaneous Federal Direct				\$ 634		
State						
Capital Outlay & Debt Service	\$ 2,762,821	\$ 3,089,828	\$ 3,336,106	\$ 3,216,467	\$ 3,000,000	\$ (216,467)
Public Education Capital Outlay	2,163,116	3,376,546	-	-	-	-
Proceeds from SBE Bonds	-	-	-	-	-	-
Class Size Reduction Capital Funds	-	-	-	-	-	-
Charter School Capital Outlay Passthrough	978,014	3,585,348	3,962,957	4,132,484	4,132,484	-
Local						
Capital Improvement Tax	50,872,785	55,363,096	59,536,248	63,713,564	70,137,228	6,423,664
Local Option Sales Tax	45,160,658	50,939,372	48,661,625	59,123,828	57,227,380	(1,896,448)
Impact Fees	4,333,906	30,806,848	39,234,410	10,817,965	35,000,000	24,182,035
Proceeds of Bonds	-	193,000,000	-	-	-	-
Proceeds from Certificates of Participation	-	-	-	-	-	-
Proceeds of Loans	-	-	-	-	-	-
Interest	661,611	2,002,078	6,007,516	-	-	-
Tax Redemptions	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-
Miscellaneous	-	-	5,968,750	-	-	-
Refunds of Prior Year Expenditures	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Adjustment to Fund Balance						
Beginning Fund Balance	86,328,567	101,044,838	326,053,277	345,177,532	213,719,991	(131,457,541)
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 193,261,479	\$ 443,207,954	\$ 492,760,890	\$ 486,182,474	\$ 383,217,083	\$ (6,578,416)

EXPENDITURES	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Increase (Decrease)
(Function 7400)						
Library Books/AV Materials	\$ -	\$ -	\$ -	\$ 172,126	\$ 721,037	\$ 548,911
Buildings	713,333	5,137,360	15,061,028	129,821,686	72,925,076	(56,896,610)
Furniture/Equipment	33,289	1,616,909	7,835,686	8,989,244	24,746,672	15,757,427
Purchase of Vehicles	-	-	-	-	-	-
Land	-	40,000	11,203,891	147,078	-	(147,078)
Site Improvement	7,196	175,617	146,290	164,436	4,820	(159,616)
Remodeling	7,341,989	14,685,714	34,491,842	46,728,094	54,792,755	8,064,661
Software	-	99	-	-	-	-
Dues and Fees	3,062	3,615	111,105	4,172	-	(4,172)
Transfers	84,117,771	95,495,363	78,733,515	86,435,646	121,249,148	34,813,502
Ending Fund Balance	101,044,838	326,053,277	345,177,532	213,719,991	108,777,575	(104,942,416)
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE	\$ 193,261,479	\$ 443,207,954	\$ 492,760,890	\$ 486,182,474	\$ 383,217,083	\$ (6,578,416)

Note: Actual information for fiscal year 2017-18 through fiscal year 2020-21 is from the District's Annual Financial Report. Information for fiscal year 2021-22 is based on the District Summary Budget.

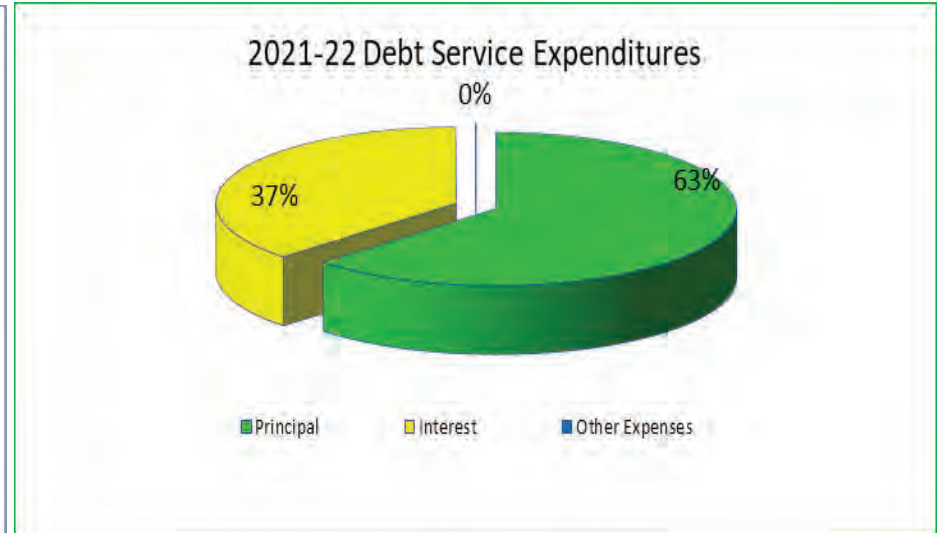
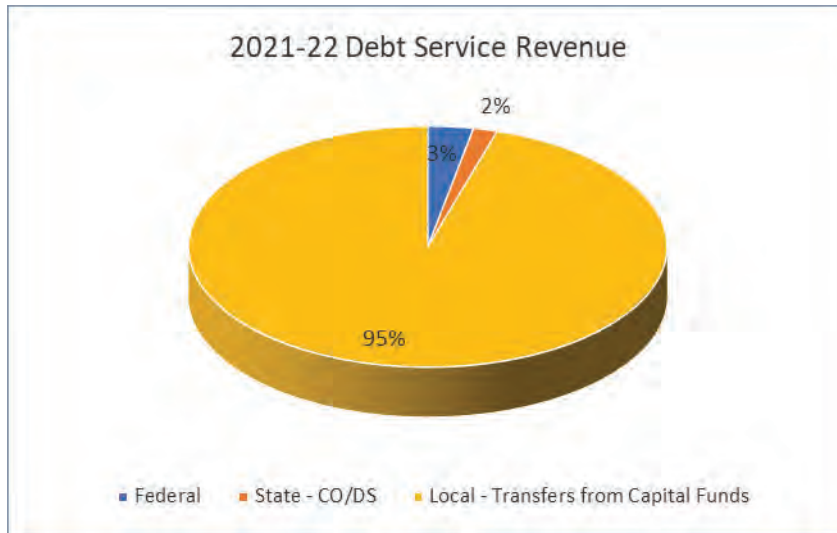


CAPITAL PROJECTS FUND 10 YEAR REVENUE TREND



	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22
State Revenue	\$ 1,553,522	\$ 2,365,866	\$ 3,997,797	\$ 4,226,805	\$ 7,079,807	\$ 5,903,951	\$ 10,051,722	\$ 7,299,063	\$ 7,348,951	\$ 7,132,484
Local Revenue	76,416,001	82,022,123	87,394,356	94,164,750	102,755,237	101,028,961	332,111,394	159,408,549	133,655,357	162,364,608
Transfers	5,935	9,098,341	-	-	-	-	-	-	-	-
Project Fund Balances	100,812,664	95,180,502	83,680,211	71,582,617	86,328,567	101,044,838	326,053,277	345,177,532	213,719,991	108,777,575
	\$ 178,788,122	\$ 188,666,832	\$ 175,072,364	\$ 169,974,172	\$ 196,163,611	\$ 207,977,750	\$ 668,216,393	\$ 511,885,145	\$ 354,724,299	\$ 278,274,667

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>2021-2022</u>
Local Capital Improvement Millage Proceeds (96%) Available for Debt Service per Florida Statute* Maximum Allowed to be used for Debt Service	\$70,137,228 x 75% <u>\$52,602,921</u>
Debt service required (COPs) per schedules	<u>\$20,645,447</u>
Discretionary Half Cent Sales Tax Proceeds (100%) Available for Debt Service per Florida Statutes Maximum Allowed to be used for Debt Service	\$57,227,380 x 100% <u>\$57,227,380</u>
Debt service required (Sales Tax Revenue Bonds) per schedules	<u>\$15,953,625</u>
*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 2016A

The District entered into a partial refunding arrangement on April 4, 2016, to current refund the COPS, Series 2012B (formerly Series 2009B, 2008A and 1998.) The refunding was accomplished through the issuance of COPS, Series 2016A totaling \$33,725,000 to be repaid from the proceeds of rents paid by the District. The Series 1998 Project was for the construction of Sleepy Hill Middle School and Dundee Ridge Middle School.

Series 2017A

The District entered into a refunding arrangement 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 2017A, totaling \$26,331,000, 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.

The district entered into a swap option agreement on the Series 2001 COPs in 2005. This enabled the district to receive an advance payment in exchange for agreeing to refund the 2001 issue during calendar year 2011 at the underwriter’s discretion. This refunding was required and resulted in the issuance of Series 2010D, a partial refunding of original Series 2001 for a total of \$44,120,000 in Series 2010D bonds. The most recent refunding occurred October 30, 2015, in the amount of \$42,850,000 to advance refund the 2010D issue. The lease payments are payable by the District, monthly, on the first day of each month at interest rates of 5.492%.

Total Debt Service on COPs for 2021-22 will be \$20,645,447. This consists of principal payments of \$15,160,873 per the chart below, and interest and fee payments totaling \$5,484,573 (net of federal interest subsidy of \$1,141,797).

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

Series COPs	2021-22	2022-30	Total
2009C	1,104,527	20,543,000	21,647,527
2010C	868,346	6,045,000	6,913,346
2016A	5,950,000	6,040,000	11,990,000
2017A	4,653,000	15,776,000	20,429,000
2019A	690,000	35,510,000	36,200,000
2019B:	1,895,000	31,900,000	33,795,000
	\$ 13,669,958	\$ 129,870,346	143,540,304

DEBT SERVICE FUND OVERVIEW

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 2021-22.

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 \$151,860,000 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 1st and April 1st, an interest rate of 5.00 percent.

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

Series	2021-22	2022-23	2023-2024 to 2029-2030	Grand Total
2019	8,575,000	9,005,000	134,280,000	\$151,860,000
				\$151,860,000

Total regular debt service on Sales Tax Revenue Bonds for 2021-22 will be \$15,953,625. This consists of principal payments of \$8,575,000 per the chart above, and interest/fees payments totaling \$7,378,625.

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 \$4,161,935 bonds payable for Series 2006, 2009, 2010, 2011 and 2014. 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:

2021-22	439,000
2022-23	466,000
2023-24 to 2029-30	<u>2,610,000</u>
	<u>\$3,515,000</u>

Total debt service on SBE Bonds for 2021-22 will be \$ 584,660. This consists of principal payments of \$439,000 and interest/fee payments of \$145,660.

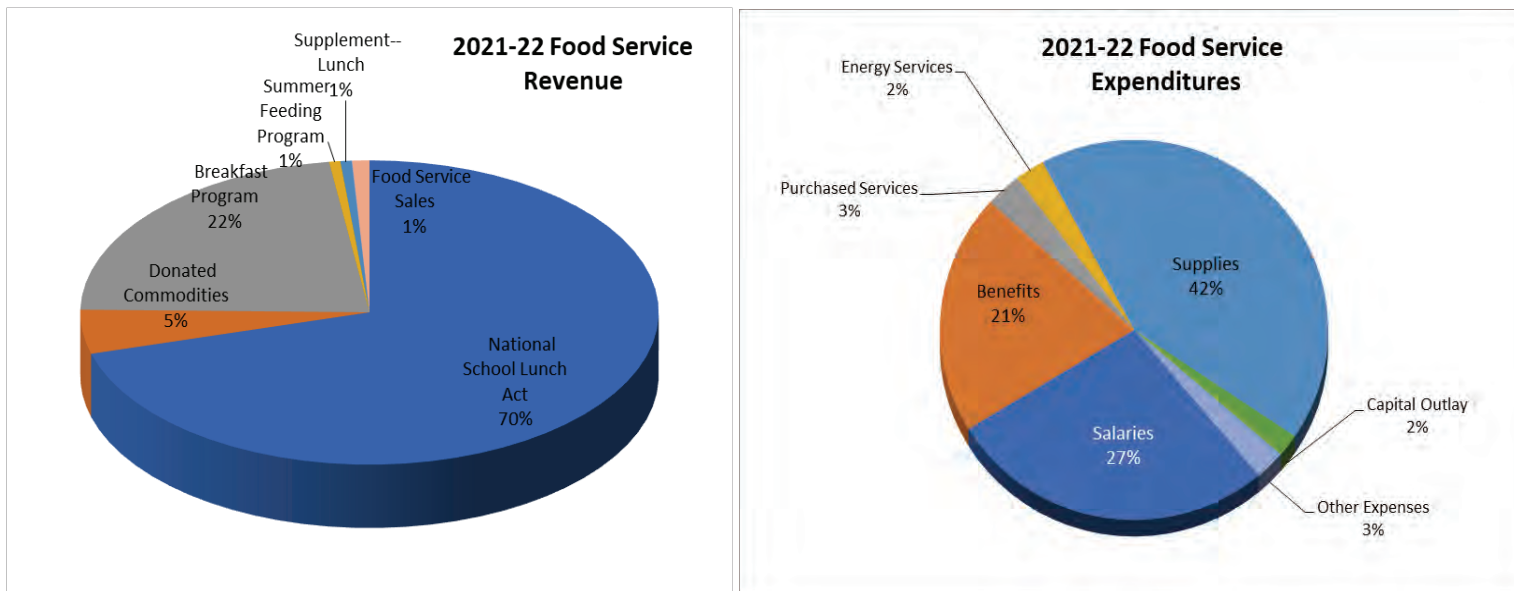
DEBT SERVICE 5 YEAR HISTORY

REVENUE	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-2022	Increase (Decrease)
Federal						
Federal Direct Interest Subsidy	\$ 1,064,034	\$ 1,069,415	\$ 1,071,310	\$ 1,078,350	\$ 1,141,797	\$ 63,447
State						
CO/DS Withheld for Bonds	962,126	693,570	603,589	561,152	605,035	43,883
Cost of Issuing Bonds	-	-	-	-	-	-
Bond Interest	-	-	842	38	-	(38)
Local						
Sale of Certificates of Participation	-	-	-	-	-	-
Interest	263,318	424,998	771,875	-	-	-
Gain (Loss) on Sale of Investments	-	-	-	-	-	-
Miscellaneous	-	-	-	621,829	-	(621,829)
Other Financing Sources						
Sale of Bonds	-	1,642,338	2,547	-	-	-
Proceeds of Refunding Bonds	-	2,752,000	87,860,666	-	-	-
Payments to Refunded Bond Escrow Agent	-	-	(87,462,449)	-	-	-
Proceeds of Loans	-	-	31,250	-	-	-
Transfers	46,179,223	47,752,056	25,899,639	40,493,284	35,617,841	(4,875,443)
Adjustment to Fund Balance	-	-	-	-	-	-
Beginning Fund Balance	17,881,430	20,159,761	24,820,759	22,835,300	24,340,581	1,505,281
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 66,350,131	\$ 74,494,138	\$ 53,600,027	\$ 65,589,953	\$ 61,705,254	\$ (3,884,699)
EXPENDITURES	Actual	Actual	Actual	Actual	Budget	Increase
	2017-18	2018-19	2019-20	2020-21	2021-2022	(Decrease)
Redemption of Principal	\$ 37,870,223	\$ 38,327,000	\$ 16,994,000	\$ 27,336,000	\$ 22,202,000	\$ (5,134,000)
Interest	8,232,675	7,062,222	13,210,479	13,887,059	13,176,666	(710,394)
Other Expenses	87,473	4,284,157	560,249	26,313	13,135	(13,178)
Transfers	-	-	-	-	-	-
Ending Fund Balance	20,159,761	24,820,759	22,835,300	24,340,581	26,313,454	1,972,873
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE	\$ 66,350,131	\$ 74,494,138	\$ 53,600,027	\$ 65,589,953	\$ 61,705,254	\$ (3,884,699)

Note: Actual information for fiscal year 2017-18 through fiscal year 2020-21 is from the District's Annual Financial Report. Information for fiscal year 2021-22 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

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	Acutal 2017-18	Acutal 2018-19	Acutal 2019-20	Acutal 2020-21	Budget 2021-22	Increase (Decrease)
Federal						
National School Lunch Act	\$ 35,733,644	\$ 39,901,549	\$ 34,308,061	\$ 27,017,729	\$ 45,343,800	\$ 18,326,071
Donated Commodities	3,714,027	3,824,233	4,351,888	2,005,144	3,000,000	994,856
Breakfast Program	11,100,028	12,526,175	11,760,252	8,811,596	14,080,000	5,268,404
Summer Feeding Program	776,063	611,509	1,749,055	9,412,445	400,000	(9,012,445)
State						
Supplement--Lunch	405,881	415,975	393,660	358,781	400,000	41,219
Grants--Breakfast Supplement	345,976	320,641	358,436	433,997	360,000	(73,997)
Reimbursement for HRS Certificates	-	-				-
Local						
Interest & Gains (Losses) on Investments	8,282	58,466	101,970	4,443	20,000	15,557
Food Service Sales	1,907,002	1,141,979	756,025	570,441	617,000	46,559
Loss Recoveries	-					-
Transfers	157,442	173,409	93,250	-	-	
Beginning Fund Balance	8,595,786	8,135,843	9,694,966	9,982,895	8,100,183	(1,882,713)
TOTAL REVENUE, TRANSFERS & FUND BALANCE	<u>\$ 62,744,131</u>	<u>\$ 67,109,779</u>	<u>\$ 63,567,564</u>	<u>\$ 58,597,472</u>	<u>\$ 72,320,983</u>	<u>\$ 13,723,511</u>
EXPENDITURES						
	Acutal 2017-18	Acutal 2018-19	Acutal 2019-20	Acutal 2020-21	Budget 2021-22	Increase (Decrease)
Food Service	\$ 54,608,288	\$ 57,414,813	\$ 53,584,669	\$ 50,497,289	\$ 55,165,818	\$ 4,668,529
Transfers	-					
Ending Fund Balance	8,135,843	9,694,966	9,982,895	8,100,183	17,155,165	9,054,982
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE	<u>\$ 62,744,131</u>	<u>\$ 67,109,779</u>	<u>\$ 63,567,564</u>	<u>\$ 58,597,472</u>	<u>\$ 72,320,983</u>	<u>\$ 13,723,511</u>

Note: Actual information for fiscal year 2016-17 through fiscal year 2019-20 is from the District's Annual Financial Report. Information for fiscal year 2020-21 is based on the District Summary Budget.

SPECIAL REVENUE - OTHER FUND 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. Revenue for this fund is primarily from federal sources and provides for specific educational and educational support programs administered by the District. About 9% of the funds are received directly from the federal government, but most are received through the state as an administering agency. Three sources comprise 82% of the \$108.5 million Special Revenue- Other Fund: Title I (\$50.3 million), the Individuals with Disabilities Education Act (\$31.8 million), and Title II (\$6.8 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 6% of the budget and is intended to be used to prepare, train and recruit high-quality teachers and principals.

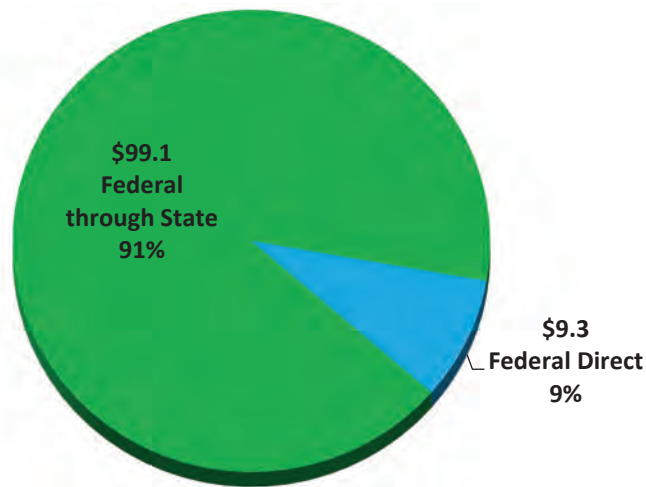
SPECIAL REVENUE - OTHER FUND OVERVIEW

Other Programs and Projects

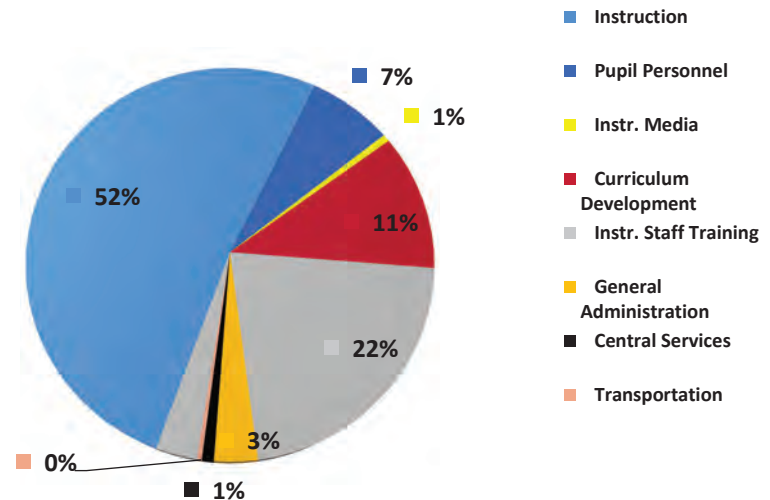
The remaining 18% of the Special Revenue Fund / Other budget encompasses a variety of grant programs and projects; these include Head Start, Vocational Education Acts (Carl Perkins), Pell Career, Drug Free Schools, Adult General Education, Middle School Choice, Homeless Education, and numerous other 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 2019-20:

**2021-22
Grant Revenue Sources
(in \$ millions)**



**2021-22
Grant Expenditures**



SPECIAL REVENUE - OTHER 5 YEAR REVENUE HISTORY

REVENUE	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Increase (Decrease)
Federal						
Direct	\$ 16,553,954	\$ 14,947,411	\$ 13,775,590	\$ 11,535,684	\$ 9,340,109	\$ (2,195,575)
Vocational Education	1,340,310	1,283,856	1,225,833	1,462,346	1,859,660	397,313.78
Workforce Investment Act	390,373	394,363	(2,610)	-	-	-
Eisenhower Math & Science	206,952	(3,121)	-	-	-	-
Teacher and Principal Training	3,380,647	3,924,724	3,987,652	3,187,253	6,867,369	3,680,115.83
Education for Indiv. with Disabilities	19,757,135	23,110,583	25,015,899	24,870,953	31,850,068	6,979,114.69
ECIA--Title I	45,375,112	37,926,113	47,252,571	43,798,837	50,263,450	6,464,613.57
Adult Basic	1,099,283	1,132,254	1,355,228	1,607,932	5,406,906	3,798,974.10
ECIA--Title V; 21ST CENTURY-Title IV	819,611	390,367	6,202	-	-	-
Other	2,889,325	2,349,303	8,898,334	7,687,538	2,897,293	(4,790,244.85)
State						-
Other State	-	5,997	89,123			-
Local						-
Interest						-
Other Misc	25,477	806,275	(746,799)	79,924	-	(79,923.87)
Transfers						-
Beginning Fund Balance	76,224	86,502	144,782	72,287	19,618	(52,668.98)
TOTAL REVENUE, TRANSFERS & FUND BALANCE	<u>\$ 91,914,401</u>	<u>\$ 86,354,627</u>	<u>\$ 101,001,804</u>	<u>\$ 94,302,755</u>	<u>\$ 108,504,474</u>	<u>\$ 14,201,719</u>

Note: Actual information for fiscal year 2017-18 through fiscal year 2020-21 is from the District's Annual Financial Report. Information for fiscal year 2021-22 is based on the District Summary Budget.

SPECIAL REVENUE - OTHER 5 YEAR EXPENDITURE HISTORY

EXPENDITURES	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Increase (Decrease)
Instruction	\$ 47,126,328	\$ 42,471,510	\$ 47,132,613	\$ 47,410,997	\$ 56,093,374	\$ 8,682,377
Support Services:						
Pupil Personnel	6,255,115	5,744,312	7,478,300	8,219,290	7,680,432	(538,859)
Instr. Media	1,443,162	995,251	1,019,823	995,541	669,533	(326,008)
Curriculum Development	8,591,576	8,857,439	9,428,457	9,682,772	12,275,806	2,593,035
Instr. Staff Training	20,026,422	19,775,047	21,722,673	18,156,767	23,498,179	5,341,412
Instr. Related Technology	123	-	3,398,146	2,219,709	89,150	(2,130,559)
School Board			1,635			-
General Administration	3,113,457	2,592,526	2,558,798	2,859,522	3,524,545	665,022
School Administration	888	172,723	33,583	12,629	884	(11,745)
Facilities	3,116	-	145	-	130,000	130,000
Fiscal Services	116,478	87,445	105,008	71,932	38,395	(33,537)
Food Services	60,176	187,692	317,608	672,576	36,615	(635,961)
Central Services	2,051,328	1,737,789	1,548,108	1,047,982	964,066	(83,916)
Transportation	249,726	301,146	459,901	79,432	387,494	308,062
Operation of Plant	98,103	290,700	2,116,470	214,341	68,041	(146,299)
Maintenance of Plant	45,349	62,359	670,659	598,030	42,358	(555,672)
Adm. Technology Services	-	-	60,541	78,821		(78,821)
Community Services	2,646,551	2,933,906	2,877,048	1,962,795	2,985,984	1,023,189
Transfers	-					-
Ending Fund Balance	86,502	144,782	72,287	19,618	19,618	0
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE	<u>\$ 91,914,401</u>	<u>\$ 86,354,627</u>	<u>\$ 101,001,804</u>	<u>\$ 94,302,755</u>	<u>\$ 108,504,474</u>	<u>\$ 14,201,719</u>

Note: Actual information for fiscal year 2017-18 through fiscal year 2020-21 is from the District's Annual Financial Report. Information for fiscal year 2021-22 is based on the District Summary Budget.

SPECIAL REVENUE - ESSER FUND OVERVIEW

Polk County Public Schools received funding awarded by the US Department of Education through the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Funds awarded under the CARES Act include the following:

- Elementary and Secondary School Emergency Relief (ESSER)
 - ESSER I - \$30,682,166.00
 - Data-Informed Supports - \$132,555.55
 - High Quality Curriculum for Reading - \$728,038.00
 - Instructional Continuity Plan - \$234,220
- Governor's Emergency Education Relief (GEER)
 - Summer Recovery Program - \$2,832,322.00
 - K-12 Civic Literacy Booklist - \$153,055.78
 - Coronavirus Prevention and Response - \$1,147,896.00

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:

- 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
- ESSER III - \$287,570,472.00
 - Award is a projection at this time. Breakdown not available.

SPECIAL REVENUE - ESSER 5 YEAR REVENUE HISTORY

REVENUE	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Increase (Decrease)
Federal						
Educational Stabilization Funds K-12	\$ -	\$ -	\$ -	\$ 31,805,916	\$ 413,883,216	\$ 382,077,300
Educational Stabilization Funds Workforce	-	-	-	1,021,036	320,445	(700,591.16)
Miscellaneous Federal Through State	-	-	-	9,959	-	(9,959.17)
Transfers						
Beginning Fund Balance	-	-	-	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ -	\$ -	\$ -	\$ 32,836,911	\$ 414,203,660	\$ 381,366,750

SPECIAL REVENUE - ESSER 5 YEAR REVENUE HISTORY

EXPENDITURES	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Increase (Decrease)
Instruction	\$ -	\$ -	\$ -	\$ 18,348,300	\$ 411,569,787	\$ 393,221,487
Support Services:						
Pupil Personnel	-	-	-	1,249,419	87,594	(1,161,825)
Instr. Media	-	-	-	179,600	127,234	(52,366)
Curriculum Development	-	-	-	250,885	80,366	(170,518)
Instr. Staff Training	-	-	-	115,682	488,218	372,536
Instr. Related Technology	-	-	-	8,059,995	2,110	(8,057,885)
School Board	-	-	-	21,420	-	(21,420)
General Administration	-	-	-	725,287	-	(725,287)
School Administration	-	-	-	968,813	450	(968,363)
Facilities	-	-	-	27,516	-	(27,516)
Fiscal Services	-	-	-	43,534	-	(43,534)
Food Services	-	-	-	812	12,456	11,644
Central Services	-	-	-	231,077	2,807	(228,270)
Transportation	-	-	-	470,003	68,271	(401,732)
Operation of Plant	-	-	-	1,170,681	1,597,397	426,716
Maintenance of Plant	-	-	-	245,159	21,738	(223,421)
Adm. Technology Services	-	-	-	80,283	-	(80,283)
Community Services	-	-	-	648,445	145,231	(503,214)
Transfers						
Ending Fund Balance	-	-	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE	\$ -	\$ -	\$ -	\$ 32,836,911	\$ 414,203,660	\$ 381,366,750

Note: Actual information for fiscal year 2017-18 through fiscal year 2020-21 is from the District's Annual Financial Report. Information for fiscal year 2021-22 is based on the District Summary Budget.



SPECIAL REVENUE - MISC FUND OVERVIEW

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

Fund created in 2014-15 Fiscal Year.

REVENUE	Acutal 2017-18	Acutal 2018-19	Acutal 2019-20	Actual 2020-21	Budget 2021-22	Increase (Decrease)
Federal						
Misc Federal Direct	536					-
Misc Federal Through State	8,213,838	9,895,242	1,544,241	3,683,034	1,091,794	(2,591,240)
Transfers In from General Fund						-
Beginning Retained Earnings	-					-
TOTAL REVENUE & RETAINED EARNINGS	<u>\$ 8,214,374</u>	<u>\$ 9,895,242</u>	<u>\$ 1,544,241</u>	<u>\$ 3,683,034</u>	<u>\$ 1,091,794</u>	<u>\$ (2,591,240)</u>

EXPENDITURES	Acutal 2017-18	Acutal 2018-19	Acutal 2019-20	Actual 2020-21	Budget 2021-22	Increase (Decrease)
Instruction	\$ 7,436,334	\$ 7,296,354	\$ 115,156	\$ 217,624	\$ 166,575	\$ (51,049)
Support Services:						
Pupil Personnel	42,428	257,743	73,293	-	-	-
Instr. Media	7,539	530	-	-	-	-
Curriculum Development	124,719	109,719	65,944		-	-
Instr. Staff Training	338,452	1,724,466	263,150	318,107	132,544	(185,562.69)
Instr. Related Technology	-	-	-	-	-	-
General Administration	3,896	-	-	-	-	-
School Administration	36,034	11,884	-	-	-	-
Facilities Acquisition and Construction	-	-	-	1,328,002	-	(1,328,002.25)
Food Services	44,588	16,516	-	-	-	-
Central Services	943	7,999	39	-	-	-
Pupil Transportation	9,660	11,367	3,711	-	-	-
Operation of Plant	33,525	458,664	931,209	1,819,301	792,676	(1,026,625.77)
Maintenance of Plant	140,179	-	91,738	-	-	-
Administrative Technology Services	-	-	-	-	-	-
Ending Retained Earnings	-	-	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & RETAINED EARNINGS	<u>\$ 8,218,297</u>	<u>\$ 9,895,242</u>	<u>\$ 1,544,241</u>	<u>\$ 3,683,034</u>	<u>\$ 1,091,794</u>	<u>\$ (2,591,240)</u>

Note: Actual information for fiscal year 2016-17 through fiscal year 2019-20 is from the District's Annual Financial Report. Information for fiscal year 2020-21 is based on the District Summary Budget.



INTERNAL SERVICE FUND OVERVIEW

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 2020. 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 \$714, then \$774 in FY 2021, \$814 in FY 2022 and \$834 in FY 2023.

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, 2021 was \$6.7 million, an increase from \$3.9 million on July 1, 2020. The total board contribution for FY 2020-21 was \$9 million and another \$6 million increase in revenue will be needed during 2021-22 to increase the stability of the fund even further. The Board plans to fund this increase without asking employees to contribute more in premiums.

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.

INTERNAL SERVICE FUND OVERVIEW

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 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Increase (Decrease)
Local						
Services Provided Other Funds	\$ 110,671,881	\$ 111,319,092	\$ 119,130,993	\$ 124,700,362	\$ 130,271,136	\$ 5,570,774
Interest & Investment Earnings	333,637	1,104,614	897,740	89,919	-	(89,919)
Miscellaneous Revenue	2,141,624	1,844,951	2,182,425	1,176,419	800,000	(376,419)
Transfers In from General Fund	626,688	747,443	907,275	1,923,668	550,000	(1,373,668)
Beginning Retained Earnings	25,048,392	16,034,844	13,087,692	15,163,372	16,527,302	1,363,930
TOTAL REVENUE & RETAINED EARNINGS	\$ 138,822,223	\$ 131,050,944	\$ 136,206,126	\$ 143,053,740	\$ 148,148,438	\$ 5,094,698

EXPENDITURES	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Increase (Decrease)
Salaries	\$ -	\$ -	\$ -	\$ 318,227	\$ 362,825	\$ 44,598
Employee Benefits	-	-	-	\$ 135,369	\$ 133,087	(2,282)
Purchased Services	7,718,175	8,537,627	7,650,375	7,528,075	13,024,799	5,496,724
Energy Services	16,362	17,636	16,013	17,642	283,000	265,358
Supplies	129,666	169,439	174,678	148,064	165,200	17,136
Capital Outlay	2,805	-	-	-	-	-
Other/Claims Expense	113,226,886	107,525,126	111,602,646	117,796,804	120,195,137	2,398,333
Transfers Out to General Fund	1,693,485	1,713,423	1,599,041	582,256	550,000	(32,256)
Ending Retained Earnings	16,034,844	13,087,692	15,163,372	16,527,302	13,434,390	(3,092,912)
TOTAL EXPENDITURES, TRANSFERS & RETAINED EARNINGS	\$ 138,822,223	\$ 131,050,944	\$ 136,206,126	\$ 143,053,740	\$ 148,148,438	\$ 5,094,698

Note: Actual information for fiscal year 2016-17 through fiscal year 2019-20 is from the District's Annual Financial Report. Information for fiscal year 2020-21 is based on the District Summary Budget.

AGENCY FUND OVERVIEW

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 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Increase (Decrease)
Local						
Interest Including Profit on Investment	\$ 61,989	\$ 259,884	\$ 261,857	\$ 20,479	\$ 141,168	\$ (241,378)
Internal Accounts Receipts	12,693,325	12,863,033	10,162,450	\$ 6,599,915	\$ 8,381,183	(3,562,534)
Financial Aid Receipts	-	-	-			-
Transfers						-
Adjustment to Fund Balance						-
Beginning Fund Balance	10,064,974	10,366,799	10,476,735	10,900,080	10,940,227	423,346
TOTAL REVENUE & FUND BALANCE	<u>\$ 22,820,289</u>	<u>\$ 23,489,715</u>	<u>\$ 20,901,042</u>	<u>\$ 17,520,475</u>	<u>\$ 19,462,578</u>	<u>\$ (3,380,567)</u>
EXPENDITURES	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Increase (Decrease)
Community Services						
Transfers						
Internal Funds Disbursement	\$ 12,453,491	\$ 13,012,980	\$ 10,000,961	\$ 6,580,247	\$ 8,194,144	\$ (3,420,714)
Adjustment to Fund Balance						-
Ending Fund Balance	10,366,799	10,476,735	10,900,080	10,940,227	11,268,434	40,147
TOTAL EXPENDITURES & FUND BALANCE	<u>\$ 22,820,289</u>	<u>\$ 23,489,715</u>	<u>\$ 20,901,042</u>	<u>\$ 17,520,475</u>	<u>\$ 19,462,578</u>	<u>\$ (3,380,567)</u>

Note: Actual information for fiscal year 2017-18 through fiscal year 2020-21 is from the District's Annual Financial Report. Information for fiscal year 2021-22 is based on the District Summary Budget.

ENTERPRISE FUND OVERVIEW

The Enterprise Fund was created to account for activities related to the Florida School Retiree Benefits Consortium (FSRBC). This fund ended in fiscal year 2018 as the Duval County School Board became the fiscal agent for the consortium in November 2017.

Established Under Fl. Statute 163.01 as The Florida Retired School Employee Benefit Program Consortium; Benefits Include Medicare Plans and Non-Medical Benefit Options; Governed by a Nine (9) Member Board of Directors, appointed by the Independent Benefits Council.

Core Participating Districts included at the time PCSB transferred the funds to Duval County School Board:

District	Retirees
Brevard Public Schools	1,200
Duval County Public Schools	1,250
Escambia County School District	700
Miami-Dade Public Schools	3,200
Orange County Public Schools (2015)	<u>1,900</u>
Total	8,250

Advantages of the Collective Purchasing power of the Consortium include:

- Medicare Eligible Retirees Will Have More Benefit Choices, and Can Change Coverage if They Move
- Retiree Premiums Are Mostly Lower Than Current District Premiums
- District Health Plan Costs Likely Will be Reduced
- Retiree Benefits Administration Will be Provided by the Consortium and Reduces District Work Load
- Benefits Are Designed to Meet the Specific Needs of the Retiree Population
- District GASB OPEB Liability Has Been Significantly Reduced

ENTERPRISE FUND 5 YEAR HISTORY

Fund created in 2014-15 Fiscal Year.

REVENUE	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Increase (Decrease)
Local						
Services Provided Other Funds	\$	-	\$	-	\$	-
Interest & Investment Earnings		-	-	-	-	-
Other Miscellaneous Local Sources	234,545	-	-	-	-	-
Transfers In from General Fund		-	-	-	-	-
Beginning Retained Earnings	397,516	-	-	-	-	-
TOTAL REVENUE & RETAINED EARNINGS	\$ 632,061	\$	-	\$	-	\$

EXPENDITURES	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Increase (Decrease)
Proprietary/Enterprise -Purchased Services	\$ 53,534	\$	-	\$	-	\$
Proprietary/Enterprise -Administrative	54,225	-	-	-	-	-
Proprietary/Enterprise -Supplies	-	-	-	-	-	-
Proprietary/Enterprise -Capital Outlay	-	-	-	-	-	-
Proprietary/Enterprise -Other	-	-	-	-	-	-
Transfers Out to General Fund		-	-	-	-	-
Ending Retained Earnings	524,302	-	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & RETAINED EARNINGS	\$ 632,061	\$	-	\$	-	\$

Note: Actual information for fiscal year 2017-18 through fiscal year 2020-21 is from the District's Annual Financial Report. Information for fiscal year 2021-22 is based on the District Summary Budget.



POLK COUNTY
PUBLIC SCHOOLS

STUDENTS FIRST

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SCHOOL BUDGET ALLOCATIONS OVERVIEW

INSTRUCTIONAL UNITS

The 2020-21 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 2020-21 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:

\$62.00 – Grades K-8

\$64.00 – Grades 9-12

\$66.00 – All Magnet Schools K-8

\$116.75 – Career Development Centers

\$283.93 – Summerlin Academy

\$180.00 – International Baccalaureate Programs

Exceptions: Harrison School for the Arts was given a fixed Budget amount of \$118,200.

The four IB Middle Programs are given an additional \$20,000 each.

Gause Academy is given an additional amount for Penn Foster subscriptions



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 \$50,346 yearly lease to the air base for Kathleen 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

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 \$108.80 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 31 charter schools made up of 9 conversion charters, 1 school within a school charter, and 21 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.

Name	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
*Highlands Youth Academy	535,404	640,384	102,233		
PACE Center	350,484	403,891	429,697	400,442	418,027

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
2021 - 2022 Fiscal Year

School Name	Project Number of Students	Teachers	Paraprofessionals	Guidance Counselors	Media Specialists	Principals	Assst. Principals	Dean/SSD/Discretionary Test Coord	Principal Secretary	Other Secretaries	Social Workers/Nurses	PSY/Mental Health Counselors	Custodians	Totals
Alta Vista Elementary	665.00	51.50	16.00	1.00	1.00	1.00	1.00	-	1.00	2.00	-	-	4.00	78.50
Alturas Elementary	351.00	24.70	7.00	1.00	0.50	1.00	2.00	-	1.00	1.00	-	-	2.00	40.20
Auburndale Central Elementary	315.00	24.50	9.00	1.00	-	1.00	1.00	-	1.00	1.00	-	-	2.25	40.75
Bartow Elementary Academy	524.00	38.00	4.00	1.00	1.00	1.00	1.00	-	1.00	1.00	-	-	3.00	51.00
Bella Citta Elementary	691.00	45.80	7.00	1.00	1.00	1.00	1.00	-	1.00	2.00	-	-	5.25	65.05
Ben Hill Griffin Elementary	804.00	60.05	17.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	-	-	4.50	89.55
Bethune Academy	464.00	32.20	7.00	1.00	-	1.00	1.00	-	1.00	1.00	-	-	3.00	47.20
Blake Academy	635.00	48.06	6.00	2.00	1.00	1.00	2.00	-	1.00	3.00	-	-	4.25	68.31
Boswell Elementary	535.00	39.50	13.00	1.00	1.00	1.00	1.00	-	1.00	1.00	-	-	3.25	61.75
Brigham Academy Elementary	546.00	38.54	5.00	1.00	1.00	1.00	1.00	-	1.00	1.00	-	-	3.50	53.04
Carlton Palmore Elementary	391.00	33.06	12.00	1.00	1.00	1.00	1.00	-	1.00	1.00	-	-	3.25	54.31
Chain Of Lakes Elementary	1,000.00	79.05	18.00	1.00	1.00	1.00	2.00	1.00	1.00	2.00	-	-	6.00	112.05
Churchwell Elementary	700.00	46.30	12.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	-	-	3.75	70.05
Citrus Ridge	1,470.00	108.00	26.00	2.00	1.00	1.00	4.00	1.00	1.00	5.00	-	-	-	149.00
Cleveland Court Elementary	388.00	32.06	9.00	1.00	-	1.00	1.00	-	1.00	1.00	-	-	2.25	48.31
Combee Academy of Design and Engine	601.00	48.11	11.00	1.00	1.00	1.00	1.00	-	1.00	2.00	-	-	4.00	70.11
Crystal Lake Elementary	422.00	33.46	12.00	1.00	0.50	1.00	1.00	-	1.00	1.00	-	-	3.50	54.46
Davenport Elementary	580.00	42.00	15.00	1.00	1.00	1.00	1.00	-	1.00	2.00	-	-	5.00	69.00
Davenport School Of Arts	1,162.00	84.00	14.00	2.00	-	1.00	2.00	1.00	1.00	3.00	-	-	8.75	116.75
Dixieland Elementary	366.00	28.56	10.00	1.00	-	1.00	1.00	-	1.00	1.00	-	-	2.50	46.06
Dr. N.E.Roberts Elementary	718.00	55.00	18.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	-	-	4.00	85.00
Dundee Elementary	645.00	44.60	14.00	1.00	-	1.00	1.00	-	1.00	2.00	-	-	3.50	68.10
Eagle Lake Elementary	610.00	43.63	17.00	1.00	-	1.00	1.00	-	1.00	2.00	-	-	3.75	70.38
Eastside Elementary	590.00	42.50	18.00	1.00	-	1.00	1.00	-	1.00	2.00	-	-	6.00	72.50
Edgar Padgett Elementary	524.00	39.00	8.00	1.00	-	1.00	1.00	-	1.00	1.00	-	-	3.50	55.50
Elbert Elementary	716.00	48.46	10.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	-	-	3.50	69.96
Floral Avenue Elementary	528.00	41.76	18.00	1.00	1.00	1.00	1.00	-	1.00	1.00	-	-	2.75	68.51
Garden Grove Elementary	546.00	38.53	9.00	1.00	1.00	1.00	1.00	-	1.00	1.00	-	-	3.50	57.03
Gamer Elementary	800.00	59.40	20.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	-	-	4.25	91.65
Griffin Elementary	343.00	31.04	12.00	1.00	-	1.00	1.00	-	1.00	1.00	-	-	3.00	51.04
Highland City Elementary	434.00	35.03	10.00	1.00	-	1.00	1.00	-	1.00	1.00	-	-	3.00	53.03
Highlands Grove Elementary	733.00	48.04	11.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	-	-	-	67.04
Horizons Elementary School	1,100.00	86.00	27.00	1.00	1.00	1.00	2.00	1.00	1.00	3.00	-	-	7.00	130.00
Inwood Elementary	308.00	22.90	8.00	1.00	0.50	1.00	1.00	-	1.00	1.00	-	-	2.50	38.90
James E Stephens Elementary	348.00	30.33	11.00	1.00	0.50	1.00	1.00	-	1.00	1.00	-	-	3.25	50.08
James W Sikes Elementary	675.00	53.06	15.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	-	-	4.75	80.81
Jesse Keen Elementary	608.00	46.56	14.00	1.00	1.00	1.00	1.00	-	1.00	2.00	-	-	3.50	71.06
Jewett School of the Arts	721.00	55.50	5.00	2.00	1.00	1.00	2.00	-	1.00	3.00	-	-	4.25	74.75
Kathleen Elementary	500.00	38.00	11.00	1.00	1.00	1.00	1.00	-	1.00	1.00	-	-	3.75	58.75
Lake Alfred Elementary	669.00	45.53	14.00	1.00	1.00	1.00	1.00	-	1.00	2.00	-	-	3.25	69.78
Lake Shipp Elementary	504.00	35.90	9.00	1.00	1.00	1.00	1.00	-	1.00	1.00	-	-	3.25	54.15
Laurel Elementary	927.00	63.50	18.00	1.00	-	1.00	1.00	1.00	1.00	2.00	-	-	4.75	93.25
Lena Vista Elementary	800.00	57.00	20.00	1.00	-	1.00	1.00	1.00	1.00	2.00	-	-	4.00	88.00
Lewis Anna Woodbury	217.00	14.90	7.50	0.50	0.50	0.50	1.00	-	1.00	1.00	-	-	1.25	28.15
Lewis Anna Woodbury PK-3	415.00	30.10	12.00	0.50	0.50	1.00	1.00	-	1.00	1.00	-	-	3.00	50.10
Lincoln Avenue Academy	572.00	40.11	7.00	1.00	-	1.00	1.00	-	1.00	1.00	-	-	2.75	54.86
Loughman Oaks Elementary	777.00	61.00	17.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	-	-	5.75	91.75
Medulla Elementary	540.00	44.04	18.00	1.00	1.00	1.00	1.00	-	1.00	1.00	-	-	3.75	71.79
North Lakeland Elementary	640.00	47.07	16.00	1.00	1.00	1.00	1.00	-	1.00	2.00	-	-	3.75	73.82
Oscar J Pope Elementary	434.00	41.26	32.00	1.00	-	1.00	1.00	-	1.00	1.00	-	-	3.50	81.76
Palmetto Elementary	560.00	41.64	17.00	1.00	-	1.00	1.00	-	1.00	2.00	-	-	4.00	68.64
Philip O'Brien Elementary	620.00	43.00	13.00	1.00	1.00	1.00	1.00	-	1.00	2.00	-	-	-	63.00

Schools and Charter Schools

Pinewood Elementary	639.00	44.46	13.00	1.00	1.00	1.00	1.00	-	1.00	2.00	-	-	3.50	67.96
Polk City Elementary	540.00	39.46	14.00	1.00	1.00	1.00	1.00	-	1.00	2.00	-	-	3.50	63.96
Purcell Elementary	495.00	38.60	10.00	1.00	-	1.00	1.00	-	1.00	1.00	-	-	3.25	56.85
R. Bruce Wagner Elementary	739.00	55.06	15.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	-	-	4.25	82.31
Rochelle School Of The Arts	800.00	60.67	5.00	2.00	-	1.00	2.00	-	1.00	3.00	-	-	5.50	80.17
Sandhill Elementary	834.00	60.46	17.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	-	-	4.50	89.96
Scott Lake Elementary	711.00	51.56	18.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	-	-	4.50	82.06
Sleepy Hill Elementary	680.00	50.06	16.00	1.00	1.00	1.00	1.00	-	1.00	2.00	-	-	4.25	77.31
Snively Elementary	385.00	31.10	11.00	1.00	-	1.00	1.00	-	1.00	1.00	-	-	3.00	50.10
Socrum Elementary	500.00	37.06	10.00	1.00	1.00	1.00	1.00	-	1.00	1.00	-	-	4.00	57.06
Southwest Elementary	383.00	35.06	11.00	1.00	-	1.00	1.00	-	1.00	1.00	-	-	2.25	53.31
Spessard Holland Elementary	691.00	52.04	16.00	1.00	1.00	1.00	1.00	-	1.00	2.00	-	-	4.50	79.54
Spook Hill Elementary	530.00	40.50	12.00	1.00	1.00	1.00	1.00	-	1.00	1.00	-	-	3.00	61.50
Valleyview Elementary	780.00	51.04	8.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	-	-	4.50	71.54
Wahneta Elementary	500.00	34.23	11.00	1.00	1.00	1.00	1.00	-	1.00	1.00	-	-	3.00	54.23
Walter Caldwell Elementary	700.00	47.83	12.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	-	-	3.75	71.58
Wendell Watson Elementary	798.00	56.54	18.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	-	-	4.00	86.54
Willow Oak School	772.00	55.40	13.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	-	-	5.50	81.90
Winston Academy of Engineering	509.00	34.11	7.00	1.00	1.00	1.00	1.00	-	1.00	1.00	-	-	3.00	50.11
Totals Elementary	43,718.00	3,237.08	923.50	75.00	48.00	70.50	81.00	21.00	71.00	119.00	-	-	260.50	4,906.58
Bartow Middle School	965.00	65.34	9.00	2.00	-	1.00	3.00	1.00	1.00	3.00	-	-	5.50	90.84
Boone Middle School	1,100.00	73.40	14.00	2.00	1.00	1.00	4.00	1.00	1.00	4.00	-	-	7.50	108.90
Crystal Lake Middle School	996.00	63.39	12.00	2.00	1.00	1.00	3.00	1.00	1.00	3.00	-	-	6.25	93.64
Daniel Jenkins Academy	534.00	35.00	5.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	-	-	3.25	51.25
Denison Middle School	776.00	50.58	13.00	2.00	1.00	1.00	3.00	1.00	1.00	3.00	-	-	5.50	81.08
Dundee Ridge Middle	860.00	49.50	4.00	2.00	1.00	1.00	3.00	1.00	1.00	3.00	-	-	6.00	71.50
Jere L. Stambaugh Middle	996.00	64.38	10.00	2.00	1.00	1.00	3.00	1.00	1.00	3.00	-	-	5.75	92.13
Jewett Academy	574.00	36.78	3.00	2.00	1.00	1.00	1.00	1.00	1.00	3.00	-	-	3.50	53.28
Kathleen Middle School	759.00	53.00	11.00	2.00	-	1.00	3.00	1.00	1.00	3.00	-	-	5.25	80.25
Lake Alfred Polytech Academy	700.00	47.00	5.00	2.00	1.00	1.00	2.00	1.00	1.00	3.00	-	-	4.25	67.25
Lake Gibson Middle School	1,280.00	76.33	9.00	3.00	1.00	1.00	4.00	1.00	1.00	4.00	-	-	6.25	106.58
Lake Marion Creek Middle	941.00	55.00	10.00	2.00	1.00	1.00	3.00	1.00	1.00	3.00	-	-	6.50	83.50
Lakeland Highlands Middle School	1,277.00	76.50	8.00	3.00	1.00	1.00	4.00	1.00	1.00	4.00	-	-	6.50	106.00
Lawton Chiles Middle Academy	669.00	42.40	4.00	2.00	1.00	1.00	1.00	1.00	1.00	2.00	-	-	5.00	60.40
McLaughlin Middle School	545.00	48.57	11.00	1.00	1.00	1.00	2.00	1.00	1.00	3.00	-	-	6.00	75.57
Mulberry Middle School	1,125.00	74.00	7.00	3.00	1.00	1.00	4.00	1.00	1.00	4.00	-	-	6.00	102.00
Sleepy Hill Middle School	1,022.00	66.00	9.00	2.00	1.00	1.00	3.00	1.00	1.00	3.00	-	-	6.25	93.25
Southwest Middle School	795.00	61.45	20.00	2.00	1.00	1.00	3.00	1.00	1.00	3.00	-	-	5.50	98.95
Union Academy	401.00	31.00	3.00	1.00	1.00	1.00	1.00	-	1.00	2.00	-	-	2.75	43.75
Westwood Middle School	810.00	52.32	8.00	2.00	1.00	1.00	3.00	1.00	1.00	3.00	-	-	5.75	78.07
Totals Middle	17,125.00	1,121.94	175.00	40.00	18.00	20.00	54.00	19.00	20.00	61.00	-	-	109.25	1,638.19
Auburndale Senior High	1,614.00	84.56	16.00	4.00	1.00	1.00	4.00	2.00	1.00	6.00	-	-	12.25	131.81
Bartow Senior High	2,121.00	133.41	17.00	6.00	1.00	2.00	5.00	3.00	2.00	6.00	-	-	16.75	192.16
Davenport High School	1,493.00	80.00	9.00	4.00	1.00	1.00	4.00	2.00	1.00	7.00	-	-	12.75	121.75
Fort Meade Middle-Senior High	792.00	56.00	9.00	3.00	1.00	1.00	3.00	2.00	1.00	3.00	-	-	6.75	85.75
Frostproof Middle-Senior High	1,140.00	73.23	10.00	3.00	1.00	1.00	3.00	2.00	1.00	4.00	-	-	8.75	106.98
George Jenkins Senior High	2,264.00	119.50	13.00	6.00	1.00	1.00	4.00	3.00	1.00	7.00	-	-	13.50	169.00
Haines City HS IB	266.00	18.00	-	1.00	-	-	1.00	-	-	2.00	-	-	-	22.00
Haines City Senior High	2,564.00	155.32	16.00	8.00	1.00	1.00	5.00	5.00	1.00	10.00	-	-	12.50	214.82
Harrison School for the Arts	600.00	17.00	2.00	2.00	-	1.00	1.00	-	1.00	2.00	-	-	4.00	30.00
International Baccalaureate	-	18.87	-	1.00	-	-	1.50	-	1.00	1.00	-	-	-	23.37
Kathleen Senior High	1,969.00	112.34	16.00	5.00	1.00	1.00	5.00	3.00	1.00	8.00	-	-	14.00	166.34
Lake Gibson Senior High	1,900.00	102.33	16.00	5.00	1.00	1.00	4.00	3.00	1.00	7.00	-	-	11.00	151.33
Lake Region Senior High	1,543.00	83.33	12.00	4.00	1.00	1.00	4.00	3.00	1.00	6.00	-	-	13.00	128.33
Lakeland Senior High	1,521.00	102.49	20.00	4.00	1.00	1.00	4.00	2.00	1.00	6.00	-	-	11.75	153.24
Mulberry Senior High	1,255.00	71.00	11.00	3.00	1.00	1.00	4.00	1.00	1.00	4.00	-	-	9.00	106.00
Ridge Community High School	2,374.00	128.00	19.00	6.00	1.00	1.00	4.00	4.00	1.00	7.00	-	-	13.25	184.25
Ridge Technical Academy	72.00	9.00	-	-	-	-	-	-	-	-	-	-	-	9.00
Tenoroc High School	1,074.00	65.23	9.00	3.00	1.00	1.00	4.00	1.00	1.00	4.00	-	-	10.50	99.73
Traviss Technical Academy	108.00	8.00	-	-	-	-	-	-	-	-	-	-	-	8.00
Winter Haven Senior High	2,274.00	115.00	8.00	6.00	1.00	1.00	4.00	4.00	1.00	7.00	-	-	12.75	159.75
Totals High	26,944.00	1,552.61	203.00	74.00	15.00	17.00	64.50	40.00	18.00	97.00	-	-	182.50	2,263.61



B.E.S.T.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Behavior & Mental Health Itinerants	-	14.00	10.00	-	-	-	-	-	-	-	3.00	-	-	27.00
Bill Duncan Opportunity Center	34.00	15.40	6.00	1.00	-	1.00	1.00	2.00	-	2.00	1.00	-	1.75	31.15
DJJ Education Programs	-	16.00	7.00	1.00	-	-	2.00	-	-	1.00	-	-	-	27.00
Donald E. Woods Opportunity Center	13.00	14.20	6.00	1.00	-	1.00	1.00	2.00	-	2.00	1.00	1.00	1.25	30.45
Doris A Sanders Learning Ctr	106.00	22.30	42.00	1.00	-	1.00	1.00	-	1.00	1.00	0.70	-	1.75	71.75
ESE Hospital Homebound	90.00	17.00	-	-	-	-	-	-	-	-	-	-	-	17.00
ESE Itinerants in Schools	-	127.00	10.00	-	-	-	-	-	-	-	4.00	3.00	-	144.00
Fresh Start Community School	162.00	11.33	-	1.00	-	-	2.00	-	-	2.00	-	-	-	16.33
Gause Academy Of Leadership	91.00	19.20	6.00	1.00	-	1.00	1.00	-	1.00	1.00	-	-	2.50	32.70
Gibbons Street Pre K Center	100.00	2.00	3.00	-	-	-	-	-	1.00	-	-	-	2.25	8.25
Jean O'Dell Learning Center	54.00	17.50	31.00	-	-	1.00	1.00	-	1.00	1.00	0.50	-	1.25	54.25
Karen M. Siegel Academy	167.00	33.70	76.00	-	-	1.00	1.00	-	1.00	1.00	0.30	-	2.50	116.50
Lakeland Teen Parent	-	-	11.00	-	-	-	-	-	-	-	1.00	-	-	12.00
Polk Grad	148.00	5.33	2.00	1.00	-	-	1.00	-	-	1.00	-	-	-	10.33
Polk Virtual	-	128.10	1.00	5.00	-	1.00	5.00	-	1.00	3.00	-	-	-	144.10
REAL Academy	263.00	30.20	3.00	2.00	-	1.00	3.00	-	1.00	1.00	-	1.00	4.00	46.20
Ridge Teen Parent Program	44.00	-	12.00	-	-	-	-	-	-	-	-	-	-	12.00
Roosevelt Academy	280.00	32.44	15.00	1.00	-	1.00	1.00	-	1.00	1.00	-	-	2.75	55.19
Student Services Itinerants	-	-	-	-	-	-	-	-	-	-	26.00	43.00	-	69.00
Transition School	-	9.00	11.00	-	-	-	-	-	-	-	-	-	-	20.00
Totals Other	1,552.00	514.70	252.00	15.00	-	9.00	20.00	4.00	8.00	17.00	37.50	48.00	20.00	945.20
Reserves / Class Size Reduction Units		30.00												30.00
Funded by Grant Sources		(113.40)	(245.00)								(11.50)			(369.90)
Grand Total	89,339.00	6,342.93	1,308.50	204.00	81.00	116.50	219.50	84.00	117.00	294.00	26.00	48.00	572.25	9,413.68

BUDGET ALLOCATIONS BY SCHOOL

School	Operating	Operating Facilities	Periodicals	Miscellaneous Allocations	Total
Alta Vista Elementary	\$ 49,259	\$ 3,523	\$ -	-	\$ 52,782
Alturas Elementary	\$ 25,565	\$ 1,953	\$ -	-	27,518
Lewis Anna Woodbury	\$ 16,186	\$ 1,431	\$ -	-	17,617
Auburndale Central Elementary	\$ 23,561	\$ 2,150	\$ -	-	25,711
Bartow Elementary Academy	\$ 40,531	\$ 3,121	\$ -	-	43,652
Ben Hill Griffin Elementary	\$ 57,156	\$ 4,173	\$ -	-	61,329
Bethune Academy	\$ 36,200	\$ 2,786	\$ -	-	38,986
Blake Academy (K-8)	\$ 48,358	\$ 4,190	\$ -	-	52,548
Boswell Elementary	\$ 39,660	\$ 3,372	\$ -	-	43,032
Brigham Academy	\$ 42,535	\$ 3,130	\$ -	-	45,665
Caldwell Elementary	\$ 51,061	\$ 3,599	\$ -	-	54,660
Carlton Palmore Elementary	\$ 29,506	\$ 3,036	\$ -	-	32,542
Chain of Lakes Elementary	\$ 72,970	\$ 5,074	\$ -	-	78,044
Churchwell Elementary	\$ 51,419	\$ 3,970	\$ -	-	55,389
Citrus Ridge Academy	\$ 104,888	\$ 8,471	\$ -	-	113,359
Cleveland Court Elementary	\$ 28,450	\$ 2,183	\$ -	-	30,633
Combee Elementary	\$ 47,226	\$ 3,760	\$ -	-	50,986
Crystal Lake Elementary	\$ 31,680	\$ 3,088	\$ -	-	34,768
Davenport School of the Arts (K-8)	\$ 89,181	\$ 8,562	\$ -	-	97,743
Davenport Elementary	\$ 44,479	\$ 4,963	\$ -	-	49,442
Dixieland Elementary	\$ 26,746	\$ 2,084	\$ -	-	28,830
Dundee Elementary Academy	\$ 49,995	\$ 3,543	\$ -	-	53,538
Eagle Lake Elementary	\$ 45,434	\$ 3,866	\$ -	-	49,300
Eastside Elementary	\$ 45,414	\$ 4,507	\$ -	-	49,921
Elbert Elementary	\$ 51,764	\$ 3,266	\$ -	-	55,030
Floral Avenue Elementary	\$ 38,081	\$ 2,677	\$ -	-	40,758
Frostproof Elementary	\$ 30,065	\$ 3,397	\$ -	-	33,462
Garden Grove Elementary	\$ 39,935	\$ 3,104	\$ -	-	43,039
Garner Elementary	\$ 57,965	\$ 3,727	\$ -	-	61,692
Griffin Elementary	\$ 25,647	\$ 2,418	\$ -	-	28,065
Highland City Elementary	\$ 32,169	\$ 2,802	\$ -	-	34,971
Highlands Grove Elementary	\$ 53,614	\$ 4,210	\$ -	-	57,824
Horizons Elementary	\$ 81,068	\$ 6,048	\$ -	-	87,116
Inwood Elementary	\$ 23,310	\$ 2,367	\$ -	-	25,677
Jesse Keen Elementary	\$ 45,301	\$ 3,496	\$ -	-	48,797
Jewett School of the Arts (K-8)	\$ 54,342	\$ 4,195	\$ -	-	58,537
Kathleen Elementary	\$ 36,802	\$ 3,027	\$ -	-	39,829
Lake Alfred Elementary	\$ 48,491	\$ 2,940	\$ -	-	51,431
Lake Shipp Elementary	\$ 36,932	\$ 2,800	\$ -	-	39,732
Laurel Avenue Elementary	\$ 67,579	\$ 4,478	\$ -	-	72,057
Lena Vista Elementary	\$ 57,990	\$ 3,891	\$ -	-	61,881
Lewis Elementary	\$ 32,304	\$ 3,100	\$ -	-	35,404

BUDGET ALLOCATIONS BY SCHOOL

School	Operating	Operating Facilities	Periodicals	Miscellaneous Allocations	Total
Lincoln Avenue Academy	\$ 43,608	\$ 2,398	\$ -	-	46,006
Loughman Oaks Elementary	\$ 57,833	\$ 4,952	\$ -	-	62,785
Medulla Elementary	\$ 41,132	\$ 3,839	\$ -	-	44,971
North Lakeland Elementary	\$ 46,306	\$ 3,039	\$ -	-	49,345
Oscar J. Pope Elementary	\$ 34,934	\$ 3,831	\$ -	-	38,765
Padgett Elementary	\$ 38,784	\$ 3,307	\$ -	-	42,091
Palmetto Elementary	\$ 42,125	\$ 3,777	\$ -	-	45,902
Philip O'Brien Elementary	\$ 45,005	\$ 3,009	\$ -	-	48,014
Pinewood Elementary	\$ 47,145	\$ 3,914	\$ -	-	51,059
Polk City Elementary	\$ 39,578	\$ 3,078	\$ -	-	42,656
Purcell Elementary	\$ 36,977	\$ 3,175	\$ -	-	40,152
Roberts Elementary	\$ 52,753	\$ 4,106	\$ -	-	56,859
Rochelle School of the Arts (K-8)	\$ 60,627	\$ 5,176	\$ -	-	65,803
Sandhill Elementary	\$ 60,778	\$ 4,551	\$ -	-	65,329
Scott Lake Elementary	\$ 53,123	\$ 4,761	\$ -	-	57,884
Sikes Elementary	\$ 49,775	\$ 4,071	\$ -	-	53,846
Sleepy Hill Elementary	\$ 50,778	\$ 4,432	\$ -	-	55,210
Snively Elementary	\$ 29,136	\$ 2,836	\$ -	-	31,972
Socrum Elementary	\$ 37,967	\$ 4,134	\$ -	-	42,101
Southwest Elementary	\$ 28,443	\$ 2,548	\$ -	-	30,991
Spook Hill Elementary	\$ 39,288	\$ 3,319	\$ -	-	42,607
Spessard Holland Elementary	\$ 51,667	\$ 4,391	\$ -	-	56,058
Stephens Elementary	\$ 26,595	\$ 3,069	\$ -	-	29,664
Valleyview Elementary	\$ 56,582	\$ 4,116	\$ -	-	60,698
Wagner Elementary	\$ 54,126	\$ 4,171	\$ -	-	58,297
Wahneta Elementary	\$ 37,535	\$ 2,830	\$ -	-	40,365
Wendell Watson Elementary	\$ 57,625	\$ 3,701	\$ -	-	61,326
Winston Academy of Engineering	\$ 39,646	\$ 3,029	\$ -	-	42,675
TOTALS ELEMENTARY	\$ 3,170,690	\$ 256,038	\$ -	\$ -	\$ 3,426,728

BUDGET ALLOCATIONS BY SCHOOL

School	Operating	Operating Facilities	Periodicals	Miscellaneous Allocations	Total
Bartow Middle	\$ 65,020	\$ 5,011	\$ -	-	\$ 70,031
Boone Middle	\$ 74,803	\$ 5,710	\$ -	-	80,513
Crystal Lake Middle	\$ 71,004	\$ 4,939	\$ -	-	75,943
Daniel Jenkins Academy/MS	\$ 38,198	\$ 2,841	\$ -	-	41,039
Denison Middle	\$ 53,821	\$ 5,319	\$ -	-	59,140
Dundee Ridge Middle Academy	\$ 82,035	\$ 5,003	\$ -	-	87,038
Jewett Middle Academy	\$ 60,933	\$ 2,973	\$ -	-	63,906
Kathleen Middle	\$ 52,187	\$ 4,743	\$ -	-	56,930
Lake Alfred-Addair Middle	\$ 50,731	\$ 4,245	\$ -	-	54,976
Lake Gibson Middle	\$ 85,753	\$ 6,060	\$ -	-	91,813
Lake Marion Creek Middle	\$ 66,704	\$ 6,133	\$ -	-	72,837
Lakeland Highlands Middle	\$ 85,341	\$ 5,708	\$ -	-	91,049
Lawton Chiles Middle Academy	\$ 68,022	\$ 3,855	\$ -	-	71,877
McLaughlin Middle	\$ 40,288	\$ 5,728	\$ -	-	46,016
Mulberry Middle	\$ 75,891	\$ 5,583	\$ -	-	81,474
Sleepy Hill Middle	\$ 68,845	\$ 4,993	\$ -	-	73,838
Southwest Middle	\$ 54,513	\$ 4,336	\$ -	-	58,849
Stambaugh Middle	\$ 67,157	\$ 4,985	\$ -	-	72,142
Union Academy	\$ 48,572	\$ 2,095	\$ -	-	50,667
Westwood Middle	\$ 55,482	\$ 4,795	\$ -	-	60,277
TOTALS MIDDLE	\$ 1,265,300	\$ 95,055	\$ -	\$ -	\$ 1,360,355
Auburndale Senior High	\$ 116,886	\$ 11,927	\$ -	-	\$ 128,813
Bartow Senior High	\$ 110,302	\$ 14,568	\$ -	-	124,870
Fort Meade Junior-Senior	\$ 56,786	\$ 6,231	\$ -	-	63,017
Frostproof Middle-Senior	\$ 81,537	\$ 8,434	\$ -	-	89,971
George Jenkins Senior High	\$ 160,027	\$ 13,016	\$ -	-	173,043
Haines City International Baccalaureate	\$ 48,584	\$ -	\$ -	-	48,584
Haines City Senior High	\$ 143,451	\$ 12,186	\$ -	-	155,637
Harrison Arts Center	\$ 122,104	\$ 3,904	\$ -	-	126,008
International Baccalaureate	\$ 44,119	\$ -	\$ -	-	44,119
Kathleen Senior High	\$ 141,857	\$ 13,573	\$ -	-	155,430
Lake Gibson Senior High	\$ 134,123	\$ 10,188	\$ -	-	144,311
Lake Region Senior High	\$ 112,994	\$ 12,721	\$ -	-	125,715
Lakeland Senior High	\$ 140,573	\$ 14,278	\$ -	-	154,851
Mulberry Senior High	\$ 93,860	\$ 12,094	\$ -	-	105,954
Ridge Community High	\$ 167,721	\$ 12,518	\$ -	-	180,239
Summerlin Academy	\$ 142,750	\$ 1,792	\$ -	-	144,542
Tenoroc High School	\$ 79,929	\$ 9,846	\$ -	-	89,775
Winter Haven Senior High	\$ 160,338	\$ 11,746	\$ -	-	172,084
TOTALS SENIOR	\$ 2,057,941	\$ 169,022	\$ -	\$ -	\$ 2,226,963



BUDGET ALLOCATIONS BY SCHOOL

School	Operating	Operating Facilities	Periodicals	Miscellaneous Allocations	Total
BEST Center	\$ -	\$ -	\$ -	-	-
Bill Duncan Opportunity Center	\$ 5,247	\$ 1,257	\$ -	-	6,504
District Virtual Instruction Program	\$ 480,000	\$ -	\$ -	-	480,000
Don Woods Opportunity Center	\$ 2,619	\$ 1,071	\$ -	-	3,690
Doris A. Sanders Learning Ctr	\$ 26,398	\$ 1,181	\$ -	-	27,579
Gibbons Street Pre-K	\$ 21,601	\$ 2,588	\$ -	-	24,189
ESE Hospital Homebound	\$ 81,831	\$ -	\$ -	-	81,831
REAL Academy	\$ 30,681	\$ 1,868	\$ -	-	32,549
Polk Full Time E School	\$ 150,000	\$ -	\$ -	-	150,000
Polk Virtual School	\$ 500,850	\$ -	\$ -	-	500,850
Gause Academy of Leadership	\$ 50,767	\$ 2,709	\$ -	-	53,476
Karen Siegel Academy	\$ 54,550	\$ 2,694	\$ -	-	57,244
Polk Life & Learning Center (Jean O'Dell)	\$ 17,331	\$ 1,128	\$ -	-	18,459
Ridge Teen Parent	\$ 9,451	\$ -	\$ -	-	9,451
Roosevelt Academy (TECH)	\$ 35,528	\$ 2,455	\$ -	-	37,983
Traviss Teen Parent	\$ 13,971	\$ -	\$ -	-	13,971
TOTAL	\$ 1,480,825	\$ 16,951	\$ -	\$ -	\$ 1,497,776
Teacher Supply Assist. @ \$250 per teacher	\$ -	\$ -	\$ -	\$ 2,076,332	\$ 2,076,332
Instructional Materials	-	-	-	7,644,447	7,644,447
EERS for Schools	-	-	-	1,168,693	1,168,693
Custodial Supplies for Schools	-	2,249,900	-	-	2,249,900
Magazine Reserves (Countywide)	-	-	75,000	-	75,000
Technology used Countywide for schools	-	-	-	260,000	260,000
Advanced Placement	-	-	-	1,787,966	1,787,966
International Baccalaureate	-	-	-	750,770	750,770
AICE	-	-	-	453,052	453,052
Dual Enrollment Tuition	-	-	-	475,000	475,000
Band Travel & Instrument Repair	-	-	-	100,000	100,000
Extended Learning(ELP)	-	-	-	1,505,000	1,505,000
LPN Substitutes	-	-	-	360,000	360,000
CAPE (Career Academies)	-	-	-	1,767,360	1,767,360
JROTC Travel & Substitutes	-	-	-	45,000	45,000
Graduation Expenses	-	-	-	275,000	275,000
TOTAL MISCELLANEOUS ALLOCATIONS	\$ -	\$ 2,249,900	\$ 75,000	\$ 18,668,620	\$ 20,993,520
GRAND TOTALS	\$ 7,974,756	\$ 2,786,966	\$ 75,000	\$ 18,668,620	\$ 29,505,342

SCHOOL CAREER ACADEMIES OVERVIEW

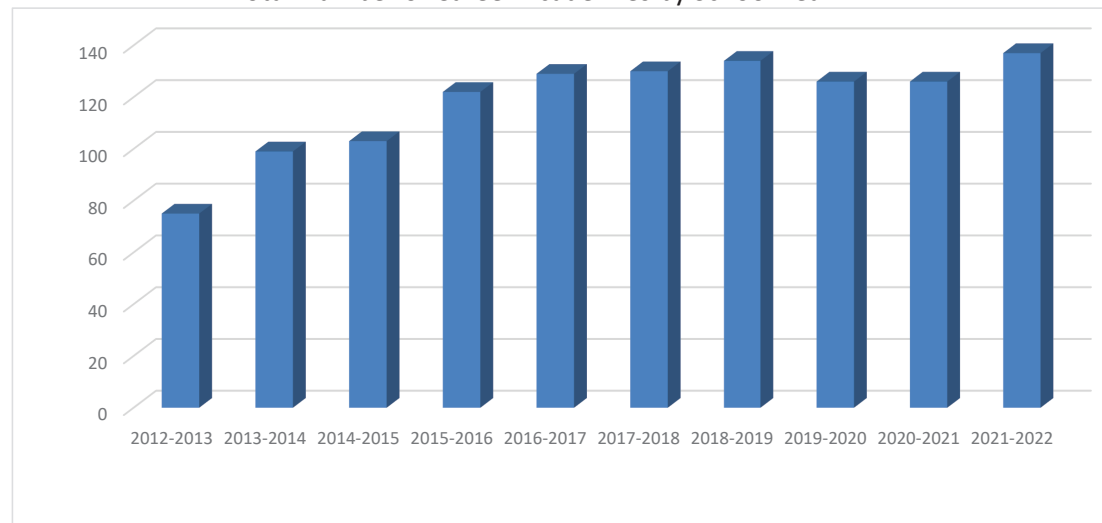
ACADEMIES BY CITY	
Auburndale	9
Bartow	9
Davenport	15
Dundee	0
Eagle Lake	8
Fort Meade	5
Frostproof	1
Haines City	3
Lake Wales	14
Lakeland	53
Mulberry	6
Winter Haven	14
<hr/>	
	137

ACADEMIES	
Middle	39
Senior	82
Charter Schools	10
Career Ctrs	6
<hr/>	
	137

SCHOOL YEAR CUMULATIVE	
2012-2013	75
2013-2014	99
2014-2015	103
2015-2016	122
2016-2017	129
2017-2018	130
2018-2019	134
2019-2020	126
2020-2021	126
2021-2022	137



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

<http://www.polkacademies.com/FindSchool/AcademiesBySchool.asp>

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

Auburndale High School - Agritechnologies Academy
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
Bartow High School - Bartow Academy of Design
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
Davenport High School - Culinary Academy
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
Fort Meade Middle/Senior High School - Agrowechnology Academy
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
Frostproof Middle/Senior High School - AG Dogs
George Jenkins High School - Academy of Design and Technology
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

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

HIGH SCHOOL ACADEMIES

George Jenkins High School - George Jenkins Academy of Eng & Arch
George Jenkins High School - George Jenkins Medical Academy
Haines City High School - Academy of Children's and Educational Studies
Haines City High School - Academy of Media Production
Haines City High School - Environmental Agriculture and Technology Academy
Kathleen High School - Academy of Natural Resources
Kathleen High School - Central Florida Aersospace Academy
Kathleen High School - Distrotek
Kathleen High School - Sports Medicine Academy
Lake Gibson High School - Academy of Finance
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
Lake Region High School - Academy of Law, Justice & Governance
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
Lake Wales High School - Agriculture Academy
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
Lakeland High School - Lakeland Academy of Veterinary Science
Lakeland High School - Multimedia Communications Academy
Lakeland High School - Style!
Mckee Academy of Technology - Medical Academy

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
Mulberry High School - Academy of Allied Health Sciences
Mulberry High School - Agriscience
Mulberry High School - Mulberry Auto Garage
Mulberry High School - Mulberry Engineering & Technology
Mulberry High School - Mulberry Robotics Academy
Ridge Career Centers - Automated Production Technology Academy
Ridge Career Centers - Welding Technology
Ridge Community High School - Academy of Education
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
Roosevelt Academy High School - Eagle Academy of Building & Design
Roosevelt Academy High School - Eagle Bistro
Roosevelt Academy High School - Roosevelt Hospitality and Tourism
Roosevelt Academy High School - Technology & Design
Teneroc High School - Diversified Agricultural Studies Academy
Teneroc High School - Lakeland Electric Power Academy
Teneroc High School - Teneroc Construction Academy
Traviss Career Centers - Academy of Digital Productions
Traviss Career Centers - Academy of Industrial Education and Manufacturing
Traviss Career Centers - Academy of Medical Science
Traviss Career Centers - Lakeland Electric Energy Academy
Winter Haven High School - Agriscience and Sciences Academy
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
-



CHARTER SCHOOL OVERVIEW

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. Charters may offer themed learning approaches focusing in areas such as the arts, the sciences and technologies, while 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 program of public education 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 are 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 the system. 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 5% withheld by the sponsor shall be based on the unweighted FTE, rather than 5% 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 normally 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 658 schools in 2019, with 200 of those being High-Performing. Charter school student enrollment for the 2018-19 school year reached more than 313,000 students. In addition, Charter Schools in the State have become increasingly diverse, and in 2018-19, 69% of the students served were minorities.

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 31 charter schools serving more than 17,000 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 \$ 132 million in FEFP revenue. The 2021-22 School Year will see an increase of about 733 students enrolling in Charter Schools from the previous School Year. Of the 31 Charter Schools that will be operating next school year, nine are "conversion charters", 21 are "startup charters", and one is a "school within a school". We are anticipating 3 new Charter Schools, scheduled to open during the 2022-2023 school year.

CHARTER SCHOOL INFORMATION

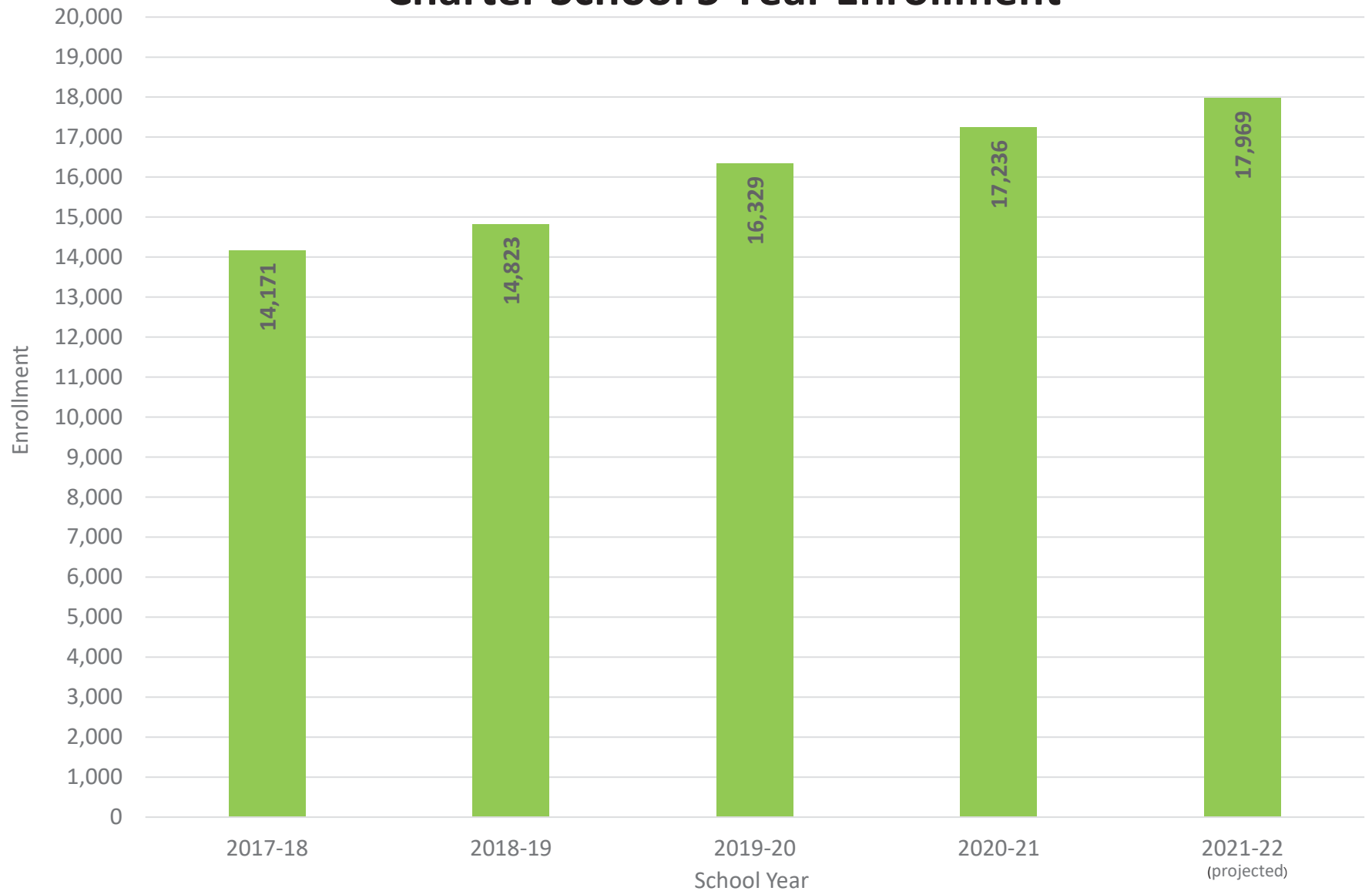
SCHOOL NAME	2021-22		CHARTER CATEGORY*	LOCATION	GRADE LEVEL	CONCENTRATION
	SCHOOL NUMBER	PROJECTED ENROLLMENT				
Achievement Academy	8031	157	SU	Bartow	PreK	Exceptional Students
Berkley Accelerated Middle Academy	8142	475	SU	Auburndale	6-8	Standard Based Instruction
Berkley Elementary Charter School	1951	696	C	Auburndale	K-5	Cooperative Learning
Compass Charter Middle School	0932	175	SS	Bartow	5-8	At Risk Students
Cypress Junction Montessori	8171	200	SU	Winter Haven	K-8	Montessori Philosophy
Dale R. Fair Babson Park Elementary School	1421	479	C	Lake Wales	K-5	Reading and Character Development
Discovery Academy of Lake Alfred	1961	1,010	C	Lake Alfred	6-8	Technology
Discovery High School	8181	925	SU	Lake Alfred	9-12	College and Career Readiness
Edward W. Bok Academy	1601	625	SU	Lake Wales	6-8	Pre IB
Edward W. Bok Academy North	1621	614	SU	Lake Wales	6-8	Pre IB
Hartridge Academy	8121	228	SU	Winter Haven	K-5	Spanish Language Immersion Program
Hillcrest Elementary School	1361	690	C	Lake Wales	K-5	Visual and Performing Arts
Janie Howard Wilson Elementary School	1401	415	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	40	SU	Lakeland	6-8	Montessori Philosophy
Lakeland Montessori Schoolhouse	8141	116	SU	Lakeland	K-6	Montessori Philosophy
Language and Literacy Academy for Learning	8008	242	SU	Winter Haven	PreK-10	Exceptional Students
Magnolia Montessori Academy	8005	116	SU	Lakeland	K-6	Montessori Philosophy
McKeel Academy of Technology	1671	1,726	C	Lakeland	6-12	Technology, Math, Computers, Science
McKeel Academy Central	1682	578	SU	Lakeland	K-5	Technology, Math, Computers, Science
Mi Escuela Montessori	8201	173	SU	Lakeland	K-8	Montessori Philosophy
Navigator Academy of Leadership	8007	770	SU	Davenport	K-8	SMART (Science, Math, Art Reading and Technology)
New Beginnings High School	8004	850	SU	Winter Haven	6-12	At-Risk Students
Polk Avenue Elementary School	1351	539	C	Lake Wales	K-5	Foreign Language Exposure
Polk Pre-Collegiate Academy	8002	150	SU	Auburndale	9-10	Pre-Collegiate
Polk State College Chain of Lakes Collegiate High School	8133	335	SU	Winter Haven	11-12	High School and Associates Degree Graduation
Polk State College Lakeland Collegiate High School	8131	337	SU	Lakeland	11-12	High School and Associates Degree Graduation
Polk State Lakeland Gateway to College High School	8003	273	SU	Lakeland	11-12	High School and Associates Degree Graduation
Ridgeview Global Studies Academy	0441	1,450	C	Davenport	K-6	Global Studies
South McKeel Academy	1692	1,153	SU	Lakeland	K-7	Technology, Math, Computers, Science
Victory Ridge Academy	8143	273	SU	Lake Wales	PreK-10	Exceptional Students
	TOTAL	17,410				



CHARTER SCHOOL 5 YEAR ENROLLMENT HISTORY

SCHOOL	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22
Achievement Academy (8031)	157	152	157	157	157
Berkley Accelerated Middle Academy (8142)	474	472	476	477	480
Berkley Elementary Charter School (1951)	696	690	695	696	696
Compass Charter Middle School (0932)	143	119	167	175	180
Cypress Junction Montessori (8171)	156	180	195	200	200
Dale R. Fair Babson Park Elementary School (1421)	471	481	480	479	480
Discovery Academy of Lake Alfred (1961)	954	948	971	1,010	1,010
Discovery High School (8181)	469	664	828	925	950
Edward W. Bok Academy (1601)	606	597	604	625	663
Edward W. Bok Academy North (1621)	-	198	409	614	614
Hartridge Academy (8121)	226	212	206	228	228
Hillcrest Elementary School (1361)	678	663	685	702	720
Janie Howard Wilson Elementary School (1401)	413	395	411	415	422
Lake Wales High School (1721)	1,556	1,558	1,580	1,600	1,620
Lakeland Montessori Middle (8140)	61	57	60	40	35
Lakeland Montessori Schoolhouse (8141)	100	114	120	120	134
Language and Literacy Academy for Learning (8008)	-	202	194	220	230
Magnolia Montessori Academy (8005)	98	100	103	116	150
McKeel Academy of Technology (1671)	1,452	1,503	1,534	1,728	1,720
McKeel Academy Central (1682)	587	572	587	578	570
Mi Escuela Montessori (8201)	-	-	-	-	173
Navigator Academy of Leadership (8007)	-	-	645	770	876
New Beginnings High School (8004)	756	793	833	850	1,000
Polk Avenue Elementary School (1351)	520	524	541	539	539
Polk Pre-Collegiate Academy (8002)	122	120	142	150	175
Polk State College Chain of Lakes Collegiate High School (8133)	301	311	322	335	327
Polk State College Lakeland Collegiate High School (8131)	289	324	315	337	330
Polk State Lakeland Gateway to College High School (8003)	210	227	244	273	300
Ridgeview Global Studies Academy (0441)	1,256	1,228	1,356	1,450	1,550
South McKeel Academy (1692)	1,192	1,181	1,195	1,153	1,150
Victory Ridge Academy (8143)	228	238	274	274	290
TOTALS	14,171	14,823	16,329	17,236	17,969

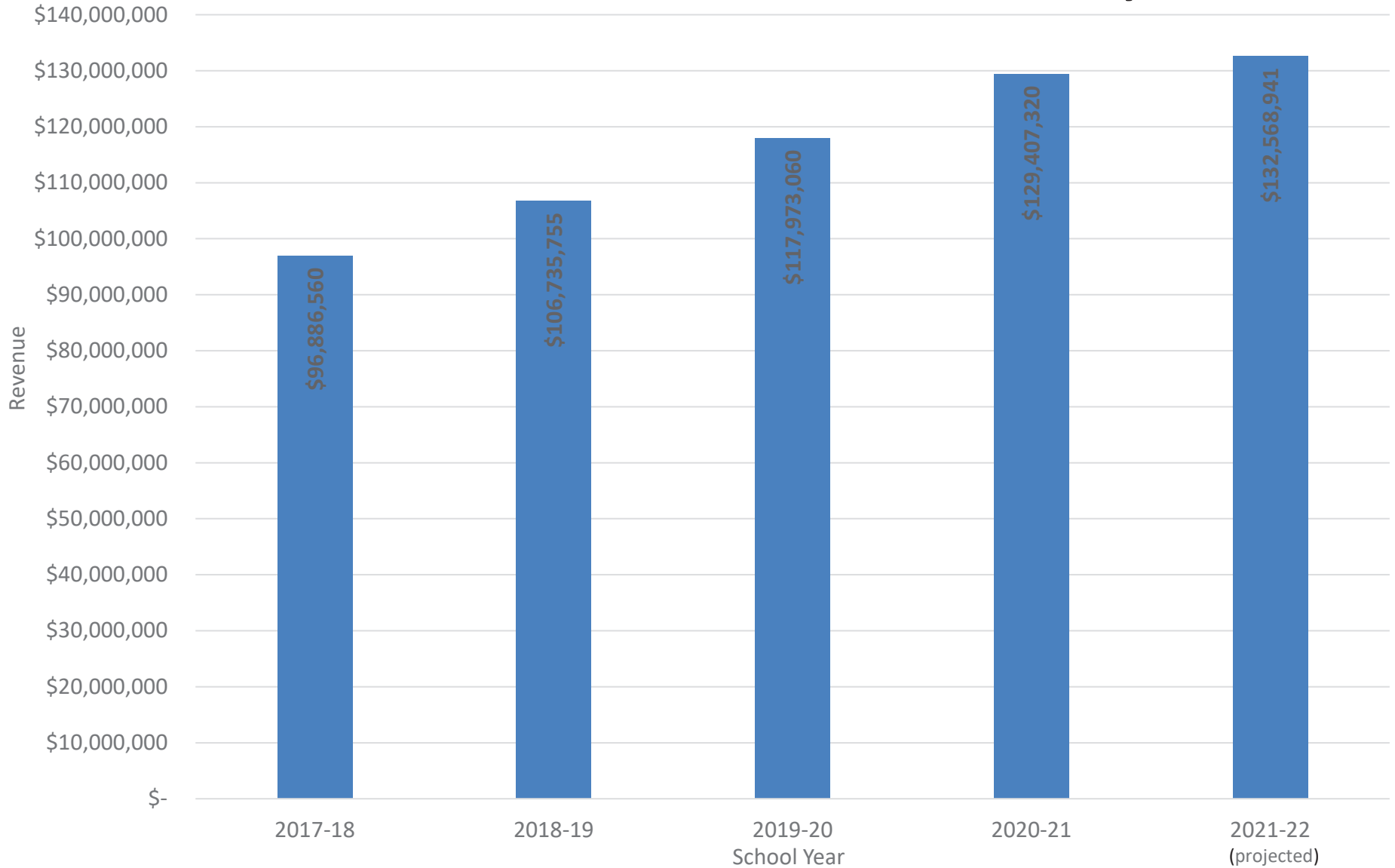
Charter School 5 Year Enrollment



Charter School 5 Year Revenue History

SCHOOL	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22
Achievement Academy (8031)	2,395,639	2,439,974	2,497,376	2,549,082	2,401,149
Berkley Accelerated Middle Academy (8142)	2,962,362	3,059,630	3,126,555	3,213,332	3,203,335
Berkley Elementary Charter School (1951)	4,723,579	4,873,057	4,928,750	5,128,706	4,939,582
Compass Charter Middle School (0932)	907,246	791,551	1,052,261	1,161,426	1,189,181
Cypress Junction Montessori (8171)	1,010,643	1,285,553	1,286,402	1,358,017	1,320,919
Dale R. Fair Babson Park Elementary School (1421)	3,288,453	3,373,305	3,517,597	3,646,873	3,521,437
Discovery Academy of Lake Alfred (1961)	6,095,763	6,308,645	6,418,469	6,851,131	6,837,023
Discovery High School (8181)	2,961,153	4,305,293	5,368,131	6,302,142	6,371,771
Edward W. Bok Academy (1601)	3,896,787	4,009,778	4,132,128	4,131,925	4,542,643
Edward W. Bok Academy North (1621)	-	1,291,663	2,721,700	4,153,470	4,242,534
Hartridge Academy (8121)	1,574,169	1,542,891	1,454,044	1,677,096	1,592,736
Hillcrest Elementary School (1361)	4,641,184	4,740,929	4,946,229	5,307,735	5,206,256
Janie Howard Wilson Elementary School (1401)	2,982,188	3,033,306	3,120,521	3,289,547	3,573,201
Lake Wales Senior High School (1721)	9,709,715	10,157,128	10,288,623	10,934,250	11,043,113
Lakeland Montessori Middle (8140)	368,014	376,881	371,663	251,908	219,714
Lakeland Montessori Schoolhouse (8141)	662,266	787,429	830,233	851,966	904,293
Language and Literacy Academy for Learning (8008)	-	2,793,815	2,803,628	3,015,608	2,924,212
Magnolia Montessori Academy (8005)	639,624	660,246	697,417	812,222	1,008,423
McKeel Academy of Technology (1671)	9,137,712	9,757,940	10,160,863	4,292,518	4,119,642
McKeel Academy Central (1682)	3,960,540	4,029,946	4,167,895	11,960,435	11,873,335
Mi Escuela Montessori (8201)	-	-	-	-	1,198,156
Navigator Academy of Leadership (8007)	-	-	4,254,294	5,489,747	6,010,133
New Beginnings High School (8004)	4,691,988	5,120,723	5,372,927	5,807,689	6,966,097
Polk Avenue Elementary School (1351)	3,619,406	3,690,178	3,992,581	4,138,702	4,000,037
Polk Pre-Collegiate Academy (8002)	750,841	752,295	899,087	996,760	1,150,680
Polk State College Chain of Lakes Collegiate High School (8133)	1,913,252	1,999,066	2,097,545	2,301,582	2,243,975
Polk State College Lakeland Collegiate High School (8131)	1,848,566	2,125,287	2,086,301	2,290,882	2,237,588
Polk State Lakeland Gateway to College High School (8003)	1,254,545	1,490,364	1,541,514	1,800,944	1,974,707
Ridgeview Global Studies Academy (0441)	8,708,629	8,930,241	9,748,902	10,798,406	11,158,705
South McKeel Academy (1692)	7,983,264	8,170,246	8,430,658	8,532,185	8,276,624
Victory Ridge Academy (8143)	4,199,032	4,838,395	5,658,765	6,361,034	6,317,740
TOTALS	\$ 96,886,560	\$ 106,735,755	\$ 117,973,060	\$ 129,407,320	\$ 132,568,941

Charter School 5 Year Revenue History



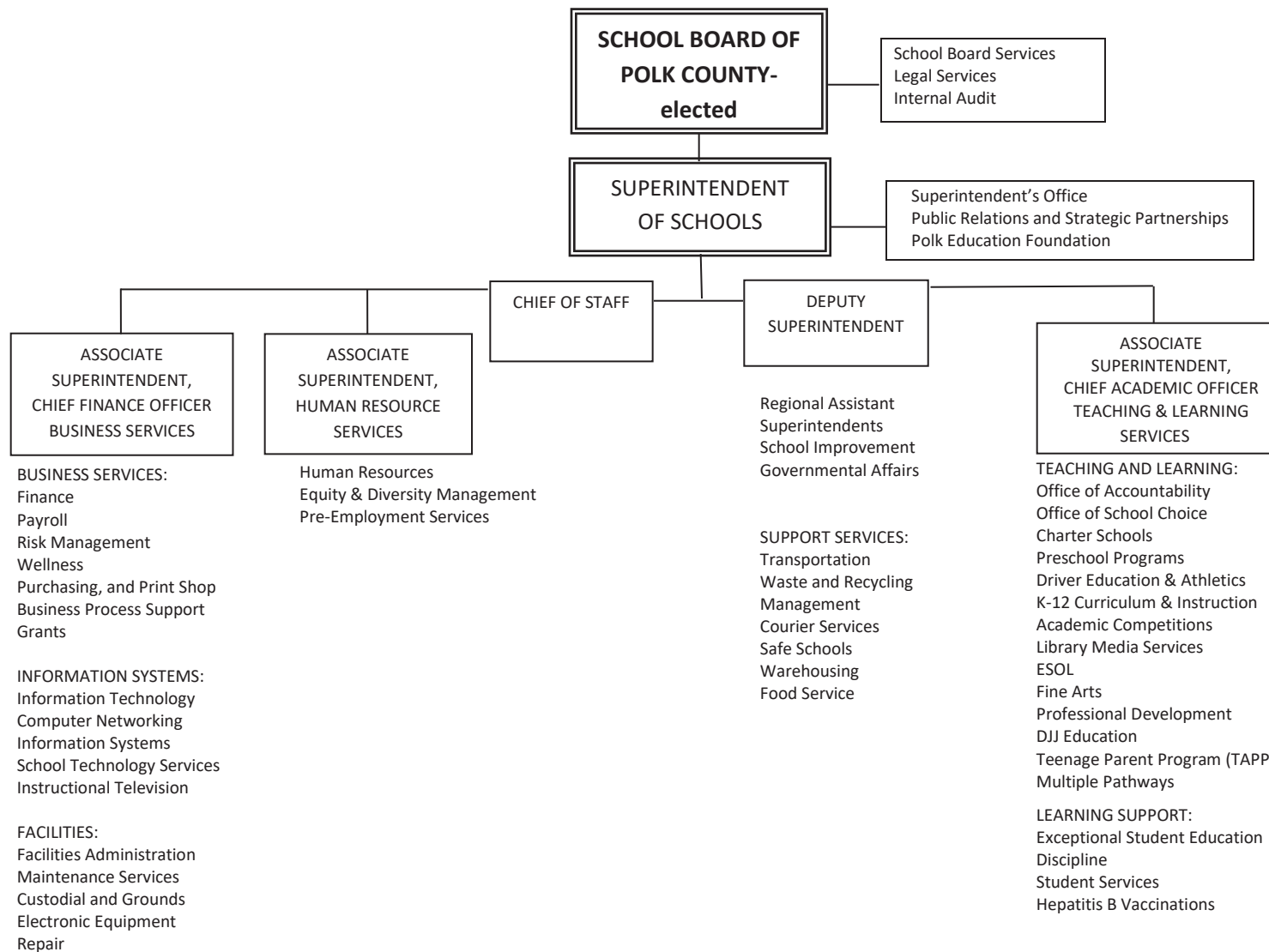


POLK COUNTY
PUBLIC SCHOOLS

STUDENTS FIRST

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DIVISION AND DEPARTMENTAL ORGANIZATIONAL CHART



DEPARTMENTAL BUDGET ALLOCATIONS OVERVIEW

BUDGET ALLOCATIONS**Departmental Operating Funds**

Each department is issued an 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. 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 Finance 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 2021-2022, 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, Finance 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

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	1.00	1.00	1.00	1.00	2.00
Non-Admin Support	1.00	1.00	1.00	1.00	1.00
Total Positions	2.00	2.00	2.00	2.00	3.00
Personnel Costs	\$406,954	\$425,176	\$437,159	461,899	\$581,125
Operating Expenses	36,039	56,225	19,970	50,015	66,542
Total	\$442,993	\$481,402	\$457,129	\$511,914	\$647,667

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	13.00	13.00	13.00	13.00	13.00
Total Positions	14.00	14.00	14.00	14.00	14.00
Personnel Costs	\$797,101	\$884,839	\$995,730	1,108,297	\$1,003,070
Operating Expenses	238,214	40,857	43,089	37,228	75,020
Total	\$1,035,315	\$925,696	\$1,038,819	\$1,145,525	\$1,078,090

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	2.50	2.50	2.50	3.00	4.00
Total Positions	3.50	3.50	3.50	4.00	5.00
Personnel Costs	\$269,588	\$273,117	\$277,298	302,204	\$351,854
Operating Expenses	5,807	4,480	4,354	4,922	4,500
Total	\$275,395	\$277,597	\$281,652	\$307,126	\$356,354

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	7.00	7.00	7.00	7.00	7.00
Non-Admin Support	2.00	2.00	2.00	2.00	2.00
Total Positions	9.00	9.00	9.00	9.00	9.00
Personnel Costs	\$537,552	\$356,990	\$530,602	580,208	\$612,438
Operating Expenses	43,594	64,120	54,232	47,056	50,762
Total	\$581,146	\$421,110	\$584,834	\$627,265	\$663,200

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	2.00	2.00	2.00	2.00	2.00
Total Positions	3.00	3.00	3.00	3.00	3.00
Personnel Costs	\$298,746	\$307,096	\$312,191	298,899	\$325,165
Operating Expenses	226,633	207,873	73,333	144,679	204,300
Total	\$525,379	\$514,970	\$385,525	\$443,578	\$529,465

Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	2.00	2.00	2.00	2.00	2.00
Total Positions	3.00	3.00	3.00	3.00	3.00
Personnel Costs	\$218,528	\$224,317	\$245,528	237,077	\$257,038
Operating Expenses	121,423	106,710	95,717	95,625	198,500
Total	\$339,951	\$331,027	\$341,244	\$332,702	\$455,538

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	12.00	12.00	12.00	12.00	13.00
Non-Admin Support	22.50	22.50	22.50	23.00	24.00
Total Positions	34.50	34.50	34.50	35.00	37.00
Personnel Costs	\$2,528,470	\$2,471,535	\$2,798,507	\$2,988,584	\$3,130,690
Operating Expenses	671,710	480,266	290,695	379,525	599,624
Total	\$3,200,180	\$2,951,800	\$3,089,202	\$3,368,109	\$3,730,314

Note:

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

COUNTYWIDE 9000000000	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Operating Budget*	\$5,282,586	\$7,141,489	\$6,163,665	\$6,792,884	\$8,000,000
Telephone (TELE)**	1,096,226	1,235,000	1,235,000	1,995,435	2,050,788
Utilities (UTIL)	13,001,049	13,978,900	13,978,900	13,258,046	13,025,884
Total Expenses	19,379,861	22,355,389	21,377,565	22,046,365	23,076,672
Total	\$19,379,861	\$22,355,389	\$21,377,565	\$22,046,365	\$23,076,672

*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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative**	1.00	2.00	3.00	4.00	4.00
Non-Admin Support	1.00	2.00	2.00	3.00	3.00
Total Positions	2.00	4.00	5.00	7.00	7.00
Personnel Costs	\$214,140	\$209,420	\$385,708	265,737	\$717,263
Operating Expenses	420	86,944	14,809	2,719	8,245
Total	\$214,560	\$296,364	\$400,517	\$268,456	\$725,508

Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	0.00	0.00	0.00	0.00	1.00
Total Positions	1.00	1.00	1.00	1.00	2.00
Personnel Costs	\$125,235	\$127,400	\$130,760	203,504	\$204,131
Operating Expenses	32,075	33,056	21,528	17,762	33,950
Total	\$157,310	\$160,456	\$152,289	\$221,266	\$238,081

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

DEPUTY SUPERINTENDENT'S OFFICE
Operating Budget
Division Summary

Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	5.00	5.00	6.00	6.00	5.00
Non-Admin Support	5.00	5.00	5.00	5.00	5.00
Total Positions	10.00	10.00	11.00	11.00	10.00
Personnel Costs	\$966,181	\$1,014,166	\$2,950,579	1,140,744	\$1,064,244
Operating Expenses	34,437	29,872	20,382	81,162	108,730
Total	\$1,000,618	\$1,044,038	\$2,970,961	\$1,221,906	\$1,172,974

Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	7.00	8.00	10.00	11.00	10.00
Non-Admin Support	6.00	7.00	7.00	8.00	9.00
Total Positions	13.00	15.00	17.00	19.00	19.00
Personnel Costs	\$1,305,556	\$1,350,986	\$3,467,047	\$1,609,985	\$1,985,638
Operating Expenses	66,932	149,872	56,719	101,644	150,925
Total	\$1,372,488	\$1,500,858	\$3,523,766	\$1,711,629	\$2,136,563

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

OPERATIONS-Facilities

Facilities & Operations Services
Operating Budget
Dept 9601000000

Maintenance Services
Operating Budget
Dept 9605000000

Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	2.00	2.00	2.00	3.00	3.00
Non-Admin Support	19.00	20.00	17.00	17.00	17.00
Total Positions	21.00	22.00	19.00	20.00	20.00
Personnel Costs	\$1,279,430	\$1,343,866	\$1,420,700	1,507,256	\$1,586,274
Operating Expenses	155,483	187,985	139,921	108,361	271,108
Total	\$1,434,913	\$1,531,851	\$1,560,621	\$1,730,518	\$1,857,382

Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	203.60	210.60	207.70	203.60	203.60
Total Positions	203.60	210.60	207.70	203.60	203.60
Personnel Costs	\$11,069,508	\$11,311,937	\$11,008,989	11,331,632	\$12,343,171
Operating Expenses	757,231	884,774	577,169	594,413	841,281
Total	\$11,826,739	\$12,196,712	\$11,586,158	\$13,017,220	\$13,184,452

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.

Custodial Services
Operating Budget
Dept 9608000000

Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	68.00	61.00	74.00	72.75	71.75
Total Positions	68.00	61.00	74.00	72.75	71.75
Personnel Costs	\$2,531,729	\$2,485,036	\$2,608,161	2,614,688	\$3,042,733
Operating Expenses	2,647,194	2,636,048	2,625,813	2,620,921	2,636,754
Total	\$5,178,923	\$5,121,084	\$5,233,974	\$5,235,609	\$5,679,487

DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

OPERATIONS-Facilities

EERS
Operating Budget
Dept 9802000000

OPER-Facilities
Operating Budget
Summary

formerly in Information Systems

Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	43.00	43.00	43.00	43.00	43.00
Total Positions	43.00	43.00	43.00	43.00	43.00
Personnel Costs	\$2,524,385	\$2,621,818	\$2,672,067	2,584,057	\$2,758,730
Operating Expenses	197,803	186,104	319,096	134,121	441,500
Total	\$2,722,188	\$2,807,922	\$2,991,163	\$2,718,177	\$3,200,230

Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	2.00	2.00	2.00	3.00	3.00
Non-Admin Support	333.60	334.60	341.70	336.35	335.35
Total Positions	335.60	336.60	343.70	339.35	338.35
Personnel Costs	\$17,405,052	\$17,762,657	\$17,709,917	\$18,037,632	\$19,730,908
Operating Expenses	\$3,757,711	\$3,894,911	\$3,661,998	\$3,457,816	\$4,190,643
Total	\$21,162,763	\$21,657,568	\$21,371,915	\$21,495,448	\$23,921,551

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	2.00	2.00	3.00	2.00	2.00
Non-Admin Support	34.00	35.00	34.00	31.00	31.00
Total Positions	36.00	37.00	37.00	33.00	33.00
Personnel Costs	\$2,296,490	\$1,939,301	\$2,327,509	2,351,815	\$2,460,428
Operating Expenses	845,453	1,027,100	927,636	784,465	1,211,447
Total	\$3,141,943	\$2,966,402	\$3,255,144	\$3,136,280	\$3,671,875

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	15.00	15.00	15.00	12.00	16.00
Total Positions	16.00	16.00	16.00	13.00	17.00
Personnel Costs	\$907,831	\$719,130	\$912,269	944,838	\$965,125
Operating Expenses	46,155	46,447	63,113	48,160	89,049
Total	953,986	765,577	975,382	992,998	1,054,174

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	12.99	12.99	12.99	13.99	14.99
Total Positions	12.99	12.99	12.99	13.99	14.99
Personnel Costs	\$933,672	\$991,940	\$1,107,183	1,158,292	\$1,249,292
Operating Expenses	15,757	12,894	10,640	10,767	26,640
Total	\$949,429	\$1,004,833	\$1,117,824	\$1,169,059	\$1,275,932

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	13.00	14.00	13.00	13.00	15.00
Total Positions	14.00	15.00	14.00	14.00	16.00
Personnel Costs	\$928,642	\$915,726	\$940,164	922,387	\$1,151,786
Operating Expenses	705,650	559,875	789,319	750,094	801,370
Total	\$1,634,292	\$1,475,601	\$1,729,483	\$1,672,481	\$1,953,156

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	3.00	3.00	3.00	3.00	3.00
Total Positions	3.00	3.00	3.00	3.00	3.00
Personnel Costs	\$168,786	\$178,048	\$176,701	184,999	\$184,491
Operating Expenses	205,395	197,697	138,991	66,865	313,000
Total	\$374,181	\$375,746	\$315,692	\$251,864	\$497,491

OPER-Information Systems and Technology
Operating Budget
Summary

Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	4.00	4.00	5.00	4.00	4.00
Non-Admin Support	77.99	79.99	77.99	72.99	79.99
Total Positions	81.99	83.99	82.99	76.99	83.99
Personnel Costs	\$ 5,235,421	\$ 4,744,146	\$ 5,463,825	\$ 5,562,331	\$ 6,011,122
Operating Expenses	1,818,410	1,844,013	1,929,700	1,660,351	2,441,506
Total	\$7,053,831	\$6,588,159	\$7,393,525	\$7,222,683	\$8,452,628

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
* includes CC 9505 Vehicle Services					
Positions					
Administrative	3.00	3.00	3.00	5.00	4.00
Non-Admin Support	775.00	777.00	778.00	777.00	774.00
Total Positions	778.00	780.00	781.00	782.00	778.00
Personnel Costs	\$23,268,242	\$25,181,178	\$26,276,619	\$25,259,929	\$22,831,072
Operating Expenses	7,503,452	6,961,058	5,893,515	6,596,121	6,669,706
Total	\$30,771,694	\$32,142,236	\$32,170,134	\$31,856,050	\$29,500,778

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	4.00	3.00	3.00	3.00	3.00
Total Positions	4.00	3.00	3.00	3.00	3.00
Personnel Costs	\$149,501	\$154,277	\$161,303	167,877	\$167,905
Operating Expenses	106,190	93,018	52,560	85,246	133,000
Total	\$255,691	\$247,295	\$213,862	\$253,124	\$300,905

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	0.00	0.00	0.00	0.00	0.00
Total Positions	0.00	0.00	0.00	0.00	0.00
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	1,219	2,634	2,262	2,054	2,900
Total	\$1,219	\$2,634	\$2,262	\$2,054	\$2,900

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

Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
In 2014/15 these positions moved to Pre-Employment Services in HR					
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	0.00	0.00	0.00	0.00	0.00
Total Positions	0.00	0.00	0.00	0.00	0.00
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	3,546,126	3,368,204	4,699,465	4,602,949	4,637,786
Total	\$3,546,126	\$3,368,204	\$4,699,465	\$4,602,949	\$4,637,786

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	21.60	22.60	22.60	21.60	21.60
Total Positions	21.60	22.60	22.60	21.60	21.60
Personnel Costs	\$1,147,734	\$1,180,458	\$1,220,547	1,245,879	\$1,240,776
Operating Expenses	128,451	131,577	240,532	112,559	165,385
Total	\$1,276,185	\$1,312,034	\$1,461,079	\$1,358,437	\$1,406,161

Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	3.00	3.00	3.00	5.00	4.00
Non-Admin Support	800.60	802.60	803.60	801.60	798.60
Total Positions	803.60	805.60	806.60	806.60	802.60
Personnel Costs	\$24,565,477	\$26,515,912	\$27,658,469	\$26,673,685	\$24,239,753
Operating Expenses	11,285,438	10,556,491	10,888,334	11,398,929	11,608,777
Total	\$35,850,915	\$37,072,403	\$38,546,803	\$38,072,614	\$35,848,530

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	1.80	2.00	2.00	1.00	1.00
Non-Admin Support	10.00	9.30	9.50	9.00	9.00
Total Positions	11.80	11.30	11.50	10.00	10.00
Personnel Costs	\$1,029,772	\$797,599	\$653,616	843,059	\$832,405
Operating Expenses	178,905	237,031	512,963	403,164	609,504
Total	\$1,208,677	\$1,034,630	\$1,166,579	\$1,246,223	\$1,441,909

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	0.00	0.00	0.00	0.00	1.00
Non-Admin Support	2.00	2.00	2.00	2.00	1.00
Total Positions	2.00	2.00	2.00	2.00	2.00
Personnel Costs	\$116,211	\$124,212	\$127,635	133,125	\$153,462
Operating Expenses	591,608	623,029	611,377	489,299	646,950
Total	\$707,819	\$747,241	\$739,012	\$622,424	\$800,412

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	2.50	2.50	2.50	2.50	3.03
Total Positions	3.50	3.50	3.50	3.50	4.03
Personnel Costs	\$278,006	\$266,961	\$207,091	339,957	\$330,405
Operating Expenses	20,837	19,952	22,461	35,489	35,335
Total	\$298,843	\$286,913	\$229,551	\$375,447	\$365,740

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Professional Development moved to Teaching and Learning from HR in 14/15.					
Positions					
Administrative	1.90	1.90	1.90	1.90	2.65
Non-Admin Support	5.00	5.00	4.00	6.00	11.00
Total Positions	6.90	6.90	5.90	7.90	13.65
Personnel Costs	\$459,168	\$378,970	\$553,040	1,413,479	\$1,246,238
Operating Expenses	251,381	175,597	77,741	88,749	206,093
Total	\$710,549	\$554,567	\$630,781	\$1,502,228	\$1,452,331

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 933500000

Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	4.00	4.00	4.00	4.00	4.00
Non-Admin Support	2.95	2.95	8.00	8.00	8.00
Total Positions	6.95	6.95	12.00	12.00	12.00
Personnel Costs	\$692,069	\$981,759	\$1,156,906	1,047,526	\$1,208,129
Operating Expenses	394,914	61,283	39,296	30,259	57,456
Total	\$1,086,983	\$1,043,042	\$1,196,202	\$1,077,785	\$1,265,585

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 934000000

Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	3.00	3.00	3.00	3.00	2.00
Total Positions	3.00	3.00	3.00	3.00	2.00
Personnel Costs	\$180,301	\$175,171	\$168,404	131,850	\$131,679
Operating Expenses	216,955	212,787	207,273	197,291	214,467
Total	\$397,256	\$387,958	\$375,677	\$329,141	\$346,146

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 933510000

Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
*New in 2014/15-National Academic Competition					
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	0.50	0.50	0.50	0.50	1.00
Total Positions	0.50	0.50	0.50	0.50	1.00
Personnel Costs	\$40,636	\$41,108	\$42,558	87,921	\$87,855
Operating Expenses	240,621	254,086	-	1,032	281,106
Total	\$281,257	\$295,193	\$42,558	\$88,953	\$368,961

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 936000000

Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	1.00	1.00	1.00	1.00	4.00
Total Positions	2.00	2.00	2.00	2.00	5.00
Personnel Costs	\$158,310	\$163,451	\$167,105	175,472	\$435,093
Operating Expenses	166,720	163,225	157,947	105,792	182,000
Total	\$325,030	\$326,676	\$325,052	\$281,265	\$617,093

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

Teenage Parent Program
Operating Budget
Dept 9372000000

Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	0.17	0.17	0.17	0.17	0.17
Non-Admin Support	2.65	2.32	2.32	2.40	2.40
Total Positions	2.82	2.49	2.49	2.57	2.57
Personnel Costs	\$173,078	\$174,485	\$164,983	172,444	\$195,042
Operating Expenses	4,432	3,211	1,525	819	5,742
Total	\$177,510	\$177,696	\$166,508	\$173,263	\$200,784

Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	2.00	2.00	2.00	2.00	2.00
Total Positions	2.00	2.00	2.00	2.00	2.00
Personnel Costs	\$106,640	\$113,015	\$116,026	124,324	\$123,105
Operating Expenses	59,903	78,228	88,787	35,167	113,121
Total	\$166,543	\$191,243	\$204,813	\$159,491	\$236,226

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 andenrollment 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.

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.

Charter Schools
Operating Budget
Dept 9385000000

DJJ Education
Operating Budget
Dept 9352000000

Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	2.00	2.00	2.00	2.00	2.00
Total Positions	3.00	3.00	3.00	3.00	3.00
Personnel Costs	\$171,992	\$175,244	\$188,004	197,720	\$197,295
Operating Expenses	16,318	39,061	39,069	42,647	37,850
Total	\$188,310	\$214,305	\$227,074	\$240,367	\$235,145

Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	0.00	0.00	1.00	0.00	0.00
Non-Admin Support	2.00	2.00	2.05	3.00	4.00
Total Positions	2.00	2.00	3.05	3.00	4.00
Personnel Costs	\$244,730	\$124,212	\$380,292	278,049	\$220,230
Operating Expenses	12,240	26,160	25,301	6,833	29,100
Total	\$256,970	\$150,372	\$405,593	\$284,882	\$249,330

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.

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						Multiple Pathways Education (aka Workforce)					
Discipline Operating Budget Dept 9351000000						Multiple Pathways Education (aka Workforce) Operating Budget Dept 9380000000					
Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions						Positions					
Administrative	1.00	1.00	1.00	0.00	1.00	Administrative	1.80	1.00	2.00	2.00	2.00
Non-Admin Support	3.00	4.00	4.00	1.00	10.00	Non-Admin Support	8.00	7.00	6.00	7.00	7.00
Total Positions	4.00	5.00	5.00	1.00	11.00	Total Positions	9.80	8.00	8.00	9.00	9.00
Personnel Costs	\$258,159	\$269,372	\$34,641	660,159	\$786,672	Personnel Costs	\$732,332	\$595,866	\$551,259	560,074	\$671,343
Operating Expenses	48,829	38,336	43,160	27,469	92,234	Operating Expenses	468,146	413,755	463,878	261,143	471,084
Total	\$306,988	\$307,708	\$77,801	\$687,628	\$878,906	Total	\$1,200,478	\$1,009,621	\$1,015,136	\$821,217	\$1,142,427

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.

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	14.82	14.22	16.87	12.07	14.82
Non-Admin Support	47.60	46.57	49.62	49.40	66.43
Total Positions	62.42	60.79	66.49	61.47	81.25
Personnel Costs	\$4,791,388	\$4,501,588	\$4,724,921	\$6,165,160	\$6,618,953
Operating Expenses	2,671,809	2,345,740	2,290,777	1,725,152	2,982,042
Total	\$7,463,197	\$6,847,328	\$7,015,698	\$7,890,312	\$9,600,995



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

TL-Learning Support

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

Student Services
Operating Budget
Dept 9370000000

Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	1.10	1.10	1.60	1.60	1.60
Non-Admin Support	4.30	10.90	6.60	36.40	27.40
Total Positions	5.40	12.00	8.20	38.00	29.00
Personnel Costs	\$975,144	\$619,594	\$658,566	1,047,217	\$2,292,796
Operating Expenses	2,921,896	2,664,139	2,619,883	2,878,297	7,559,310
Total	\$3,897,040	\$3,283,733	\$3,278,449	\$3,925,513	\$9,852,106

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.

Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	1.00	1.00	1.00	0.70	0.70
Non-Admin Support	31.50	29.50	30.00	23.10	28.30
Total Positions	32.50	30.50	31.00	23.80	29.00
Personnel Costs	\$1,843,443	\$1,746,765	\$1,750,925	2,113,061	\$1,964,362
Operating Expenses	237,725	232,253	301,546	150,350	245,045
Total	\$2,081,168	\$1,979,018	\$2,052,470	\$2,263,411	\$2,209,407

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

Teaching and Learning- Learning Support
Operating Budget
Summary

Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	0.00	0.00	0.00	0.00	0.00
Total Positions	0.00	0.00	0.00	0.00	0.00
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	1,053	902	1,169	1,131	3,395
Total	\$1,053	\$902	\$1,169	\$1,131	\$3,395

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.

Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	2.10	2.10	2.60	2.30	2.30
Non-Admin Support	35.80	40.40	36.60	59.50	55.70
Total Positions	37.90	42.50	39.20	61.80	58.00
Personnel Costs	\$ 2,818,587	\$ 2,366,359	\$ 2,409,491	\$ 3,160,278	\$ 4,257,158
Operating Expenses	\$ 3,160,674	\$ 2,897,294	\$ 2,922,598	\$ 3,029,778	\$ 7,807,750
Total	\$5,979,261	\$5,263,653	\$5,332,089	\$6,190,055	\$12,064,908



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

BUSINESS SERVICES

**Finance
Operating Budget
Dept 9401000000**

Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
includes CC 94011 Property Accounting and CC 94012 Auxilliary Accounting					
Positions					
Administrative	3.00	3.00	3.00	3.00	3.00
Non-Admin Support	27.15	27.65	32.65	28.65	28.65
Total Positions	30.15	30.65	35.65	31.65	31.65
Personnel Costs	\$1,602,308	\$1,764,121	\$1,787,746	1,679,647	\$2,048,478
Operating Expenses	54,575	85,133	44,141	102,713	72,000
Total	\$1,656,883	\$1,849,254	\$1,831,887	\$1,782,359	\$2,120,478

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
In FY21 all positions related to Internal Service funds were moved from here					
Positions					
Administrative	1.00	1.00	1.00	0.25	0.25
Non-Admin Support	11.00	10.00	10.00	5.30	5.10
Total Positions	12.00	11.00	11.00	5.55	5.35
Personnel Costs	\$527,168	\$574,702	\$49,236	238,207	\$351,650
Operating Expenses	507,645	448,947	425,910	444,081	467,700
Total	\$1,034,813	\$1,023,648	\$475,147	\$682,289	\$819,350

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	8.00	8.00	8.00	8.00	8.00
Total Positions	9.00	9.00	9.00	9.00	9.00
Personnel Costs	\$395,169	\$411,225	\$416,605	497,886	\$519,022
Operating Expenses	48,433	48,747	45,179	16,192	19,700
Total	\$443,602	\$459,973	\$461,785	\$514,078	\$538,722

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	13.00	10.00	10.00	10.00	10.00
Total Positions	14.00	11.00	11.00	11.00	11.00
Personnel Costs	\$509,944	\$565,490	\$553,229	590,488	\$658,512
Operating Expenses	7,265	8,267	5,167	3,845	8,550
Total	\$517,209	\$573,757	\$558,396	\$594,333	\$667,062

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	5.00	5.00	5.00	5.00	5.00
Total Positions	5.00	5.00	5.00	5.00	5.00
Personnel Costs	\$256,240	\$280,373	\$289,176	289,272	\$304,826
Operating Expenses	233,679	275,150	266,840	204,464	300,000
Total	\$489,919	\$555,523	\$556,015	\$493,735	\$604,826

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	4.00	6.00	6.00	5.00	0.00
Total Positions	4.00	6.00	6.00	5.00	0.00
Personnel Costs	\$297,924	\$318,762	\$233,643	\$0	\$0
Operating Expenses	37,643	23,928	17,419	122	44,093
Total	\$335,567	\$342,690	\$251,063	\$122	\$44,093

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	1.00	1.00	1.00	1.00	0.00
Non-Admin Support	5.00	5.00	5.00	5.00	4.00
Total Positions	6.00	6.00	6.00	6.00	4.00
Personnel Costs	\$515,377	\$530,017	\$537,311	445,547	\$358,756
Operating Expenses	173,170	107,463	141,805	140,737	111,560
Total	\$688,547	\$637,479	\$679,115	\$586,285	\$470,316

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	1.15	1.15	1.80	1.98	0.90
Non-Admin Support	1.00	1.00	0.75	0.60	0.81
Total Positions	2.15	2.15	2.55	2.58	1.71
Personnel Costs	\$149,984	\$120,163	\$213,361	122,773	\$146,612
Operating Expenses	8,610	9,234	5,779	102,157	89,506
Total	\$158,594	\$129,397	\$219,140	\$224,931	\$236,118

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	8.15	8.15	8.80	8.23	6.15
Non-Admin Support	74.15	72.65	77.40	67.55	61.56
Total Positions	82.30	80.80	86.20	75.78	67.71
Personnel Costs	\$4,254,114	\$4,564,853	\$4,080,307	\$3,863,820	\$4,387,856
Operating Expenses	1,071,020	1,006,869	952,241	1,014,311	1,113,109
Total	\$5,325,134	\$5,571,721	\$5,032,548	\$4,878,131	\$5,500,965

DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

HUMAN RESOURCE SERVICES

Human Resources
Operating Budget
Dept 930100000

Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	5.00	5.00	5.00	5.00	5.00
Non-Admin Support	29.00	29.00	32.00	28.00	28.00
Total Positions	34.00	34.00	37.00	33.00	33.00
Personnel Costs	\$1,705,902	\$1,933,766	\$2,034,299	1,676,749	\$2,071,615
Operating Expenses	583,033	723,386	558,441	446,063	814,850
Total	\$2,288,935	\$2,657,152	\$2,592,740	\$2,122,812	\$2,886,465

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	6.00	5.00	5.00	0.00	1.00
Total Positions	6.00	5.00	5.00	0.00	1.00
Personnel Costs	\$140,976	\$206,864	\$228,670	35,729	\$51,005
Operating Expenses	639,596	518,831	543,058	349,170	509,900
Total	\$780,572	\$725,695	\$771,727	\$384,900	\$560,905

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 911300000

Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	1.50	2.00	1.00	2.00	2.00
Total Positions	2.50	3.00	2.00	3.00	3.00
Personnel Costs	\$257,377	\$268,454	\$224,500	241,955	\$245,158
Operating Expenses	5,590	2,553	9,262	5,971	9,506
Total	\$262,967	\$271,007	\$233,761	\$247,926	\$254,664

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 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
Positions					
Administrative	6.00	6.00	6.00	6.00	6.00
Non-Admin Support	36.50	36.00	38.00	30.00	31.00
Total Positions	42.50	42.00	44.00	36.00	37.00
Total Personnel Costs	\$2,104,255	\$2,409,084	\$2,487,468	\$1,954,433	\$2,367,778
Total Operating Expenses	\$1,228,219	\$1,244,770	\$1,110,760	\$801,204	\$1,334,256
Total	\$3,332,474	\$3,653,854	\$3,598,229	\$2,755,637	\$3,702,034



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

TOTALS BY DIVISION (OVERVIEW)

Position Type Budget Type	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
GENERAL ADMINISTRATION					
Administrative	12.00	12.00	12.00	12.00	13.00
Non-Administrative Support	22.50	22.50	22.50	23.00	24.00
Salaries Budget	\$ 2,528,470	\$ 2,471,535	\$ 2,798,507	\$ 2,988,584	\$ 3,130,690
Operating Budget	\$ 671,710	\$ 480,266	\$ 290,695	\$ 379,525	\$ 599,624
DEPUTY SUPERINTENDENT					
Administrative	7.00	8.00	10.00	11.00	10.00
Non-Administrative Support	6.00	7.00	7.00	8.00	9.00
Salaries Budget	\$ 1,305,556	\$ 1,350,986	\$ 3,467,047	\$ 1,609,985	\$ 1,985,638
Operating Budget	\$ 66,932	\$ 149,872	\$ 56,719	\$ 101,644	\$ 150,925
OPERATIONS-Facilities					
Administrative	2.00	2.00	2.00	3.00	3.00
Non-Administrative Support	333.60	334.60	341.70	336.35	335.35
Salaries Budget	\$ 17,405,052	\$ 17,762,657	\$ 17,709,917	\$ 18,037,632	\$ 19,730,908
Operating Budget	\$ 3,757,711	\$ 3,894,911	\$ 3,661,998	\$ 3,457,816	\$ 4,190,643
OPS-Information Systems and Technology					
Administrative	4.00	4.00	5.00	4.00	4.00
Non-Administrative Support	77.99	79.99	77.99	72.99	79.99
Salaries Budget	\$ 5,235,421	\$ 4,744,146	\$ 5,463,825	\$ 5,562,331	\$ 6,011,122
Operating Budget	\$ 1,818,410	\$ 1,844,013	\$ 1,929,700	\$ 1,660,351	\$ 2,441,506
OPS-Support Services					
Administrative	3.00	3.00	3.00	5.00	4.00
Non-Administrative Support	800.60	802.60	803.60	801.60	798.60
Salaries Budget	\$ 24,565,477	\$ 26,515,912	\$ 27,658,469	\$ 26,673,685	\$ 24,239,753
Operating Budget	\$ 11,285,438	\$ 10,556,491	\$ 10,888,334	\$ 11,398,929	\$ 11,608,777
TEACHING AND LEARNING					
Administrative	16.92	16.32	19.47	14.37	17.12
Non-Administrative Support	83.40	86.97	86.22	108.90	122.13
Salaries Budget	\$ 7,609,975	\$ 6,867,947	\$ 7,134,411	\$ 9,325,438	\$ 10,876,111
Operating Budget	\$ 5,832,483	\$ 5,243,033	\$ 5,213,376	\$ 4,754,930	\$ 10,789,792



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

TOTALS BY DIVISION (OVERVIEW)					
Position Type Budget Type	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget
BUSINESS SERVICES					
Administrative	8.15	8.15	8.80	8.23	6.15
Non-Administrative Support	74.15	72.65	77.40	67.55	61.56
Salaries Budget	\$ 4,254,114	\$ 4,564,853	\$ 4,080,307	\$ 3,863,820	\$ 4,387,856
Operating Budget	\$ 1,071,020	\$ 1,006,869	\$ 952,241	\$ 1,014,311	\$ 1,113,109
HUMAN RESOURCE SERVICES					
Administrative	6.00	6.00	6.00	6.00	6.00
Non-Administrative Support	36.50	36.00	38.00	30.00	31.00
Salaries Budget	\$ 2,104,255	\$ 2,409,084	\$ 2,487,468	\$ 1,954,433	\$ 2,367,778
Operating Budget	\$ 1,228,219	\$ 1,244,770	\$ 1,110,760	\$ 801,204	\$ 1,334,256
Countywide					
Operating Budget (not incl. in Grand Totals)**	\$ 5,282,586	\$ 7,141,489	\$ 6,163,665	\$ 6,792,884	\$ 8,000,000
GRAND TOTALS-Departments					
Administrative	59.07	59.47	66.27	63.60	63.27
Non-Administrative Support	1434.74	1442.31	1454.41	1448.39	1461.63
Salaries Budget	\$ 65,008,319	\$ 66,687,121	\$ 70,799,952	\$ 70,015,908	\$ 72,729,856
Operating Budget**	\$ 25,731,923	\$ 24,420,224	\$ 24,103,822	\$ 23,568,710	\$ 32,228,631

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.



**POLK COUNTY
PUBLIC SCHOOLS**

STUDENTS FIRST

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CAPITAL PROJECTS – DISCUSSION OF IMPACTS

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 2021-2025 was approved by the School Board on October 27, 2020. 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 2020-21 school year and construction work continues in 2020-2021. 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 2020-21
C-00307	Mulberry Senior	Campus Renovation	\$ 50,265,000
C-00308	Davenport HS	New High School	\$ 110,515,000
C-00310	Westwood Middle	New Gymnasium	\$ 5,340,000
C-00311	Eastside Elementary	New Cafeteria	\$ 7,628,000
C-00312	Bartow HS Phase II	Campus Renovation	\$ 42,990,000
C-00313	Willow Oak Elementary	New Elementary School	\$ 34,000,000
C-00314	Ben Hill Griffin El	26 New Classrooms	\$ 13,635,000
C-00315	Denison Middle	New Gymnasium	\$ 5,340,000
C-00316	Bella Citta Elementary	New Elementary School	\$ 34,000,000
P-01897	District Wide	Security Single Point of Entry	\$ 1,500,000
P-01901	District Wide	Security Intercom Upgrades	\$ 7,000,000
P-01902	District Wide	Security Fire Alarm Upgrades	\$ 5,000,000

COMPLETED PROJECTS

The district serves students in 158 sites throughout our county. 51 projects were completed during the 2020-21 school year while working on completing the above projects for August and December 2021.

Project Number	School Name	Project Description	
Various	Various	Maintenance & Renovation	\$ 3,500,000

CAPITAL PROJECTS – DISCUSSION OF IMPACTS

❖ *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.

NEW SCHOOLS SCHEDULE				
SCHOOL	OPEN/AVAIL	CONST START	DESIGN START	PROP ACQ
Elementary (SW Lakeland)	TBD	TBD	TBD	Completed
Elementary 21" C" (SE Winter Haven)	8/22	11/21	1/21	Completed
Middle School (SW Lakeland)	TBD	TBD	TBD	Completed
High School 28 "BBB" (Poinciana)	TBD	TBD	TBD	TBD
Middle School (Davenport)	TBD	TBD	TBD	Completed
Elementary School (Davenport)	TBD	TBD	TBD	Completed

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.

CAPITAL PROJECTS – DISCUSSION OF IMPACTS

- ❖ *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 820 portables in the county. These portable buildings provide approximately 15,361 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 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.

CAPITAL PROJECTS – DISCUSSION OF IMPACTS

- ☑ 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

❖ *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

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

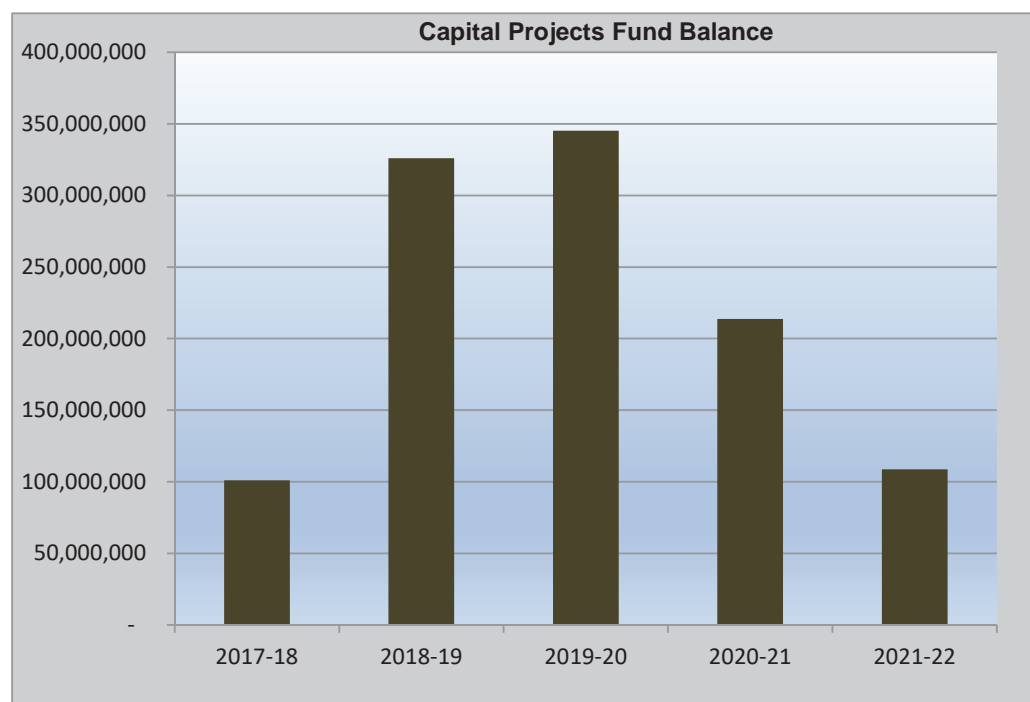
❖ *What is the significance of Capital Outlay Fund balance?*

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.

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22
Beginning Fund Balance	\$86,328,567	\$101,044,838	\$326,053,277	\$345,177,532	\$213,719,991
Ending Fund Balance	\$101,044,838	\$326,053,277	\$345,177,532	\$213,719,991	\$108,777,575



CAPITAL OUTLAY APPROPRIATION AND PLANNED PROJECTS								
Location	Description	SBE	2021-2022		LCI	SALES TAX	Other	Total
			PECO	CODS				
Bartow Senior	Bartow Senior - Master Plan					31,585,127		31,585,127
Bella Cita	Bella Cita						9,715,903	9,715,903
Davenport Elementary	Davenport Elementary					4,626,515		4,626,515
Davenport High School	Davenport High School					20,307,891	17,160,083	
Denison Middle	Denison Middle New Gymnasium					5,258,080		5,258,080
Don Woods	Don Woods Opp Ctr Replace Roof Bldg 1			106,015				106,015
Eastside Elem	Eastside Elem - New Cafeteria/Class Remodel			1,824,931				1,824,931
Frostproof Ben Hill	Ben Hill Griffin El 26 Classroom Addition					5,112,200		5,112,200
Garner Elemntary	Garner Masterplan					2,000,000	3,717,130	5,717,130
Kathleen Middle	Kathleen Middle Replace Roof Bldg 3			172,573				172,573
Medulla Elementary	Medulla Elementary New Kitchen				2,000,000			2,000,000
Mulberry Senior	Mulberry Senior - Campus Renovation					26,186,642		26,186,642
Snively Elementary	Snively El Replace Roof Bldg 1			510,000				510,000
Southwest Middle	Southwest Middle Masterplan						8,095,824	8,095,824
Westwood Middle	Westwood Middle - Gymnasium					861,282		861,282
Willow Oak	Willow Oak					4,711,580	9,238,583	13,950,164
Total Appropriations	Subtotal	-	-	2,613,519	2,000,000	100,649,318	47,927,524	153,190,360
Transfers Out					91,156,500	26,405,681	12,109,297	129,671,478
Fund Balance				3,972,493	9,212,346	90,582,586	5,341,164	109,108,588
Total Appropriations, Transfers and Fund Balance		-	-	6,586,011	102,368,846	217,637,585	65,377,984	391,970,426

SALES TAX OVERSIGHT COMMITTEE

As of July 1, 2021

Appointed by William Townsend

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

Appointed by Lori Cunningham

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

Appointed by Sarah Fortney

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

Appointed by Sara Beth Reynolds

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

* Chairperson

Appointed by Kay Fields

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

Appointed by Lynn Wilson

1. Howard Kay
2. Michael Carter
3. **Vacant**

Appointed by Lisa Miller

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

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 ninth largest county in Florida with an area of 2012 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 acres in 2021. 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

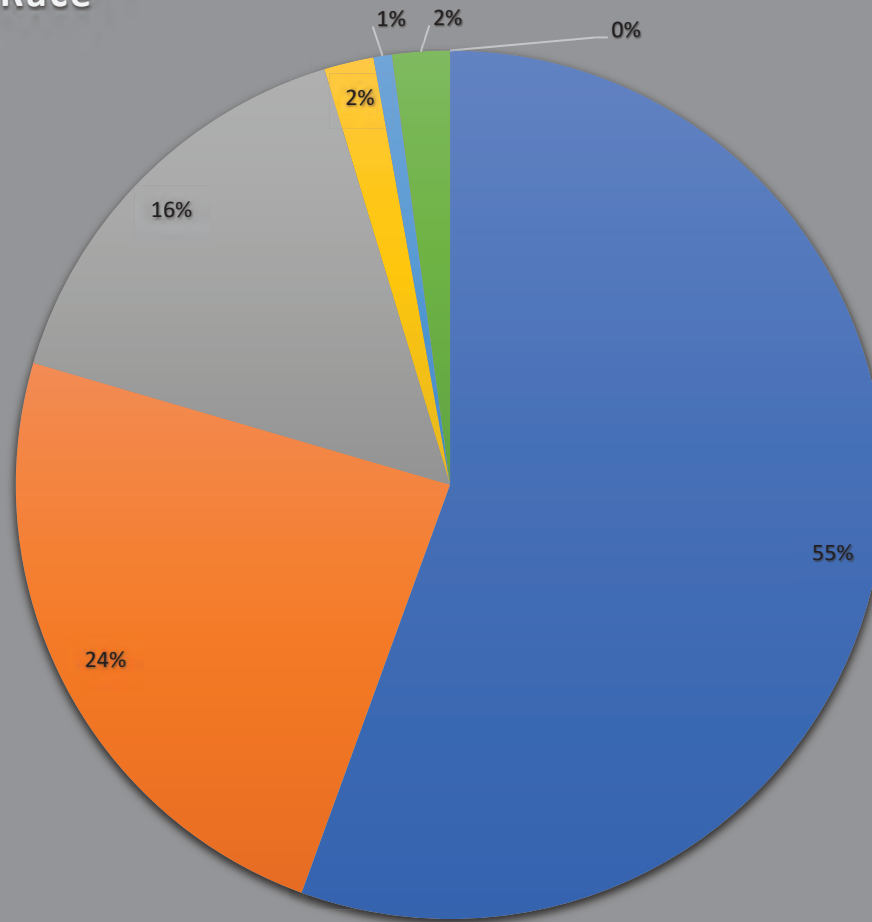
The Bureau of Economic and Business Research reported as of 2025, Polk County had an estimated population of 783,145 with a demographic make-up spread evenly across ages of 15 – 74 years, which is consistent with Florida as a whole, but slightly older relative to the U.S. as a whole. Relative to the U.S., Polk County is underrepresented in the 25 to 54-year-old age groups, particularly in the latter, but it is beginning to look more like the state of Florida as a whole. These statistics suggest that while Polk County is attractive to retirees and maintains a fair share of families (as evidenced by the high representation of the population under 14 years old), it continues to struggle to maintain attractiveness for early- and mid-career workers.

From 2010 to 2019, Polk County grew at a rate (14.7%) that was faster than the nation (5.5%) and consistent with Florida (12.8%). Polk County continues to grow at a very high rate since July 2019 to July 2020 it grew at a (2.7%) rate.



POLK COUNTY AT A GLANCE

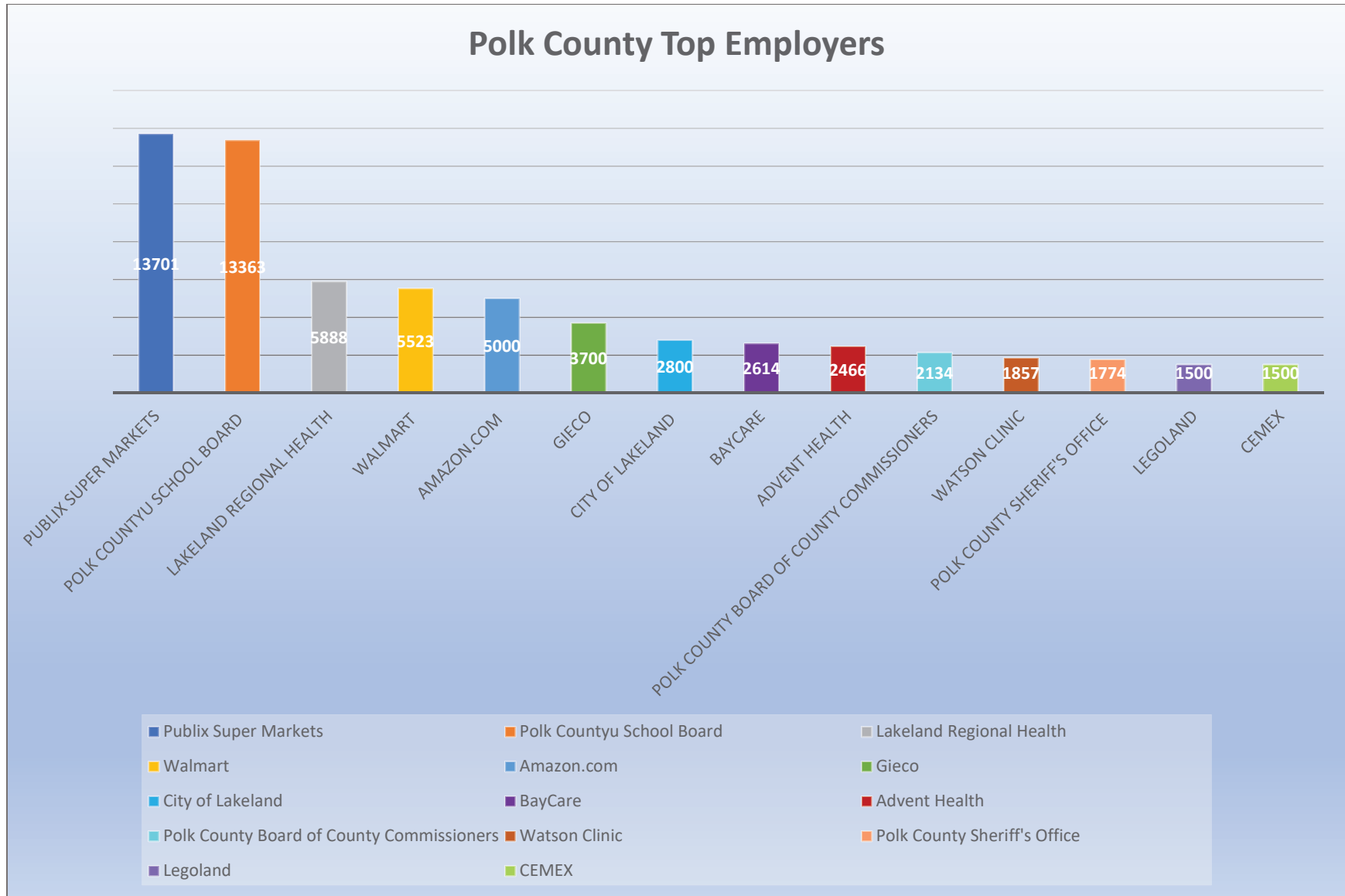
Population by Race



White Hispanic/Latino Black/African American Asian American Indian/Alaska Native Multiracial Other Pacific Islander/Native Hawaiian

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
 Bella Cita Elementary
 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 Elem. (2 sites)
 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*
 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

Elementary/Middle (5)

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

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

Middle (20)

Bartow Middle School
 Crystal Lake Middle School
 Daniel Jenkins Academy
 Denison Middle School
 Dundee Ridge Middle Academy
 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
 McLaughlin Middle & Fine Arts Academy*
 Mulberry Middle School
 Shelley S. Boone Middle School
 Sleepy Hill Middle School
 Southwest Middle School
 Stambaugh Middle School
 Union Academy
 Westwood Middle School

Middle/Secondary (4)

Fort Meade Middle/Sr High
 Frostproof Middle/Sr High
 Gause Academy of Leadership*
 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

PUBLIC SCHOOLS IN POLK COUNTY

Ridge Community High School
 Summerlin Academy
 Tenoroc High School
 Winter Haven High 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 (21)

Achievement Academy (3 Sites)
 Berkley Accelerated Middle
 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
 McKeel Academy Central
 Mi Escuela Montessori
 Navigator
 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
 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 Sherriff'd Regional Detention Center
 Polk Halfway House

Adult Jail (1)

Polk County Sheriff's Central Center

Head Start (2)

Winter Haven Community Center Head Start
 Gibbons Street Pre-K Center

Residential Programs (1)

New Horizons

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

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
Excel Christian Academy	PreK-12
Jordan Christian Preparatory	K-12

BARTOW

Family Life Homeschool	1-12
First Methodist School Inc.	PK-8
Word of Life Christian School	K-12

DAVENPORT

Grace Christian Academy	PK-9
Heart Transformation (All-boys)	5-12
Husky Prep Academy	1-12
Montessori School of Davenport	KG-KG
Poinciana Christian Preparatory School	K-12
Ridge Christian Academy	PreK-12
Shalom Christian Academy	KG-6

Eagle Lake

Bethel Christian Academy	PK-08
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Frostproof

Dabar School of Learning	KG-12
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Fort Meade

Ft Meade Academy	K-9
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HAINES CITY

ABA Haines City Inc.	PK-12
Champion Scholars Prep	KG-12
Esther's School Inc-Haines City	KG-12
Landmark Christian School	K-12
Lighthouse Christian School	1-12

Love To Learn Inc.	K-9
Millennium Christian Academy	KG-5
New Direction Academy	KG-12
New Pact Christian Academy	4-12

LAKE ALFRED

Our Career Centered Academy Inc.	PK-12
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LAKE HAMILTON

Behavior City Inc.	KG-12
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LAKE WALES

Bcat Of Lake Wales	KG-12
Canaan Academy	K-5
Candlelight Christian Academy	K-12
Endtime Christian School of Excellence	KG-12
Grand Academy	KG-12
Lake Wales Lutheran School	PK-5
Namesake Christian Academy	PK-12
Park Avenue Private School	KG-12
The Vanguard School	6-12

LAKELAND

Academy Prep Center of Lakeland	5-7
Applewood Private Education	KG-12
Calvary Baptist Church Academy	2-12
Christ Community	K-5
Crossroads School	K-11
Excel Christian Academy	PreK-12
Excel Learning Academy	PK-3
Families of Faith Academy	K-12
Geneva Classical Academy	PreK-12
Global Virtual Academy	6-9
Golden Gate Scientific Leadership Academy	PK-5
Greater Faith Academy	K-8
Greater St. Paul Academy	PreK-9
Hadley's Early Education dba Inspire Academy	PK-12
Head of the Class Learning Ctr	KG-5

PRIVATE SCHOOLS IN POLK COUNTY

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

Heritage Christian Academy	K-12
Higher Learning Advantage Academy	K-8
Huntington Learning Center	PK-12
Individual Education Plan Academy	PK-12
Integrated Academy For Learning	6-12
Lakeland Adventist Jr. Academy	K-8
Lakeland Christian School	PreK-12
Lakeland Christian Preparatory School	KG-12
Lakeland Crossroads School	KG-12
Lakeland Grace Academy (All Girls)	6-12
Lakeland Institute of Lakeland	3-12
Limitless Learning	KG-12
MTI Prep- Lakeland	KG-12
Parkway Christian Academy	K-12
Pathways School of Excellence	6-12
Preparing The Way Academy	KG-8
R School Lakeland	PreK-8
Resurrection Catholic School	PreK-8
Revive Academy	KG-12
Santa Fe Catholic School	9-12
Solutions Academy	6-12
Sparrow Academy	KG-10
St. Anthony Catholic School	PreK-8
St. Paul Lutheran School	PreK-8
The Cygnet School	KG-8
The Monarch School	K-12
The Roberts Academy	2-6
The US Center for the Education Lakeland	KG-12
Victory Christian Academy/Preschool	PreK-12
Victory Prep Christian Academy	KG-12

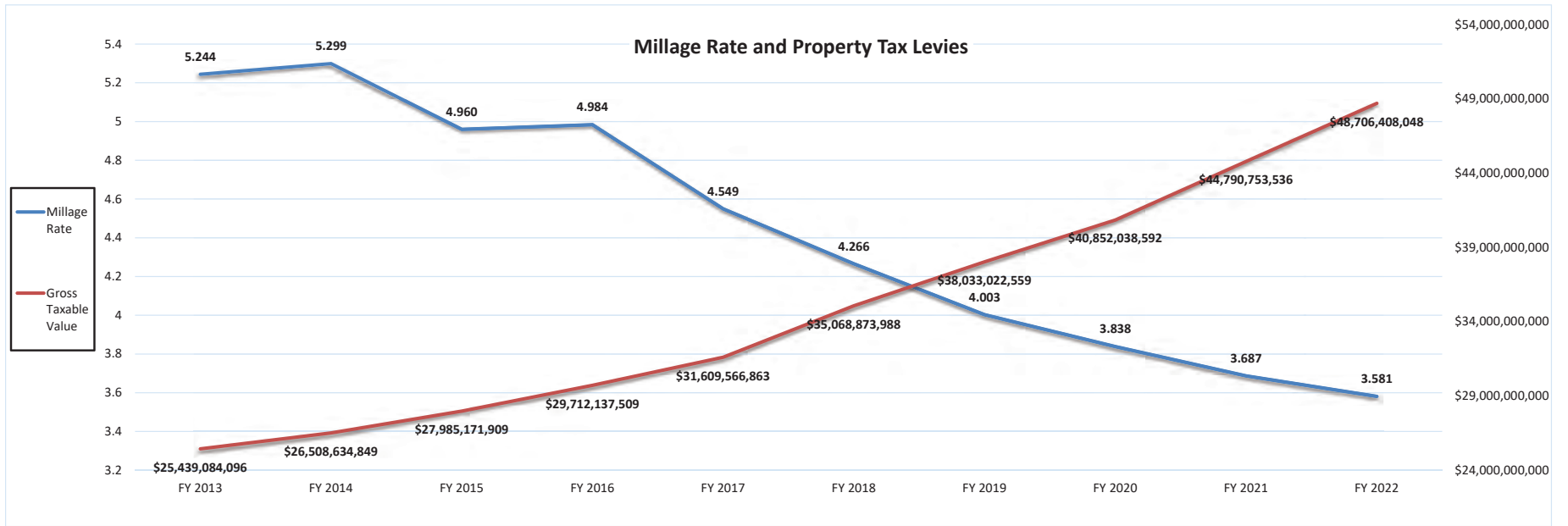
MULBERRY

Brilliant Minds Early Learning Academy	K-1
Harvest Academy LLC	KG-12
Mulberry Christian Academy/Preschool	PreK-12

WINTER HAVEN

Akelynn's Angels Christian Academy	PK-12
All Saints Academy	PreK-12
Ambassadors Christian Academy Inc.	KG-12
Avengers Christian Academy	KG-12
Bcat Stem Academy	KG-12
Bethel Christian Academy	PreK-10
Beymer United Methodist Preschool	PreK-K
Bibleway Christian Academy	KG-12
Emmaus School	PK-12
GCTE Center Inc.	6-12
Global Impact Schools	6-12
Grace Lutheran School	PreK-8
Immanuel Lutheran	PreK-8
Oasis Christian Academy	PreK-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	PreK-8
The Children of the King Enrichment Ctr	KG-9
The Christian Academy of Winter Haven	KG-12
Treasures of Life Academy	KG-12
Valor Christian Leadership Academy	PK-12
Winter Haven Adventist Academy	K-6
Winter Haven Christian School	PreK-12
Winter Haven Montessori	PK-4

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



MILLAGE RATES

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Required Local Effort	5.244	5.299	4.960	4.984	4.549	4.266	4.003	3.838	3.687	3.581
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
Total Local Tax Rate	7.67	7.547	7.208	7.232	6.797	6.51	6.251	6.086	5.935	5.829

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

ESTIMATED PROPERTY TAX LEVIES AND COLLECTIONS

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Total Polk County Gross Taxable Value *	\$25,439,084,096	\$26,508,634,849	\$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
Property Taxes Levied	\$183,364,918	\$191,710,447	\$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	\$283,909,652.51
Tax Collections **										
Required Local Effort	\$128,066,455	\$134,850,486	\$133,254,195	\$142,161,882	\$138,040,243	\$143,619,664	\$146,156,342	\$150,518,519	\$165,143,508	\$167,440,941
Discretionary Operating	18,267,298	19,035,321	20,095,592	21,335,692	22,698,198	25,182,257	27,310,753	29,335,032	32,163,344	34,975,097
Local Capital Improvement/Capital Outlay	36,632,281	38,172,434	40,298,648	42,785,478	45,517,776	50,499,179	54,767,552	58,826,936	64,498,685	70,137,228
Total Collections	\$182,966,034	\$192,058,241	\$193,648,435	\$206,283,052	\$206,256,217	\$219,301,100	\$228,234,647	\$238,680,487	\$261,805,537	\$272,553,266

* 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.



TAXING AUTHORITIES OF POLK COUNTY
P.O. BOX 1934
BARTOW, FL 33831

DO NOT PAY THIS IS NOT A BILL

**#### NOTICE OF PROPOSED PROPERTY TAXES
AND PROPOSED OR ADOPTED NON-AD
VALOREM ASSESSMENTS
POLK COUNTY TAXING AUTHORITIES**

Marsha M. Faux, CFA, ASA

Polk County Property Appraiser

BARTOW
255 N. WILSON AVENUE
(863) 534-4777

LAKELAND
930 E. PARKER STREET, SUITE 272
(863) 802-6150

WINTER HAVEN
3425 LAKE ALFRED ROAD, 3 GILL JONES PLAZA
(863) 401-2424, 2425

TRIM MONTH & DAY, YEAR

PARCEL #:

LAST NAME, FIRST NAME
STREET ADDRESS OR PO BOX NUMBER
MAIL CITY MAIL STATE ZIP CODE + 4
POSTAL CODE BAR WOULD BE HERE

TAX DISTRICT: #####
LEGAL DESC: SOME NAME SUB PB ### PG ### LOTS ## TEXT TEXT TEXT TEXT
TEXT TEXT

PROPERTY LOCATION:
SITUS STREET ADDRESS
SITUS CITY

**EXPLANATION
TAXING AUTHORITY**

Column 1 – LAST YEARS FINAL PROPERTY TAX VALUES
These fields show the taxable value, exemptions, tax rate and taxes that applied to your property last year. These amounts were based on budgets adopted last year and your property's previous taxable value.

Column 2 – THIS YEARS TAXABLE AND EXEMPTION VALUES
These fields show the taxable value and exemption value for your property in each local taxing district.

Column 3 - THIS YEARS ADJUSTED TAX RATE BASED ON LAST YEARS BUDGET
These fields show what your tax rate and taxes could be this year if each taxing authority does not change its property tax levy. These amounts are based on last year's budget dollars with no changes.

Column 4 - THIS YEARS TAX RATE AND TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED
These fields show what your tax rate and taxes will be this year under the budget actually proposed by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the front side of this notice. The difference between columns 3 and 4 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

NOTE: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)

Assessment Reductions
Properties can receive an assessment reduction for a number of reasons. Some of the common reasons are listed:
1) Save Our Homes and Limitation for Non-Homestead properties.
2) Agricultural and Conservation land are valued based on current use rather than their market value.
Some reductions apply to only certain taxing authorities.

Ad Valorem Assessments:
THE TAXING AUTHORITIES WHICH LEVY PROPERTY TAXES AGAINST YOUR PROPERTY WILL SOON HOLD PUBLIC HEARINGS TO ADOPT BUDGETS AND TAX RATES FOR THE NEXT YEAR. THE PURPOSE OF THESE PUBLIC HEARINGS IS TO RECEIVE OPINIONS FROM THE GENERAL PUBLIC AND TO ANSWER QUESTIONS ON THE PROPOSED TAX CHANGE AND BUDGET PRIOR TO TAKING FINAL ACTION. EACH TAXING AUTHORITY MAY AMEND OR ALTER ITS PROPOSALS AT THE HEARING.

Non-Ad Valorem Assessments:
Non-ad valorem assessments are placed on this notice at the request of the respective local governing boards. Your tax collector will be including them on the November tax notice. For details on particular non-ad valorem assessments, contact the levying local governing board.

FAILURE TO PAY NON-AD VALOREM ASSESSMENTS WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN A LOSS OF TITLE.

ALL AFFECTED PROPERTY OWNERS HAVE THE RIGHT TO APPEAR AT THE PUBLIC HEARING AND FILE WRITTEN OBJECTIONS TO THE NON-AD VALOREM ASSESSMENTS. THE WRITTEN OBJECTION MUST BE FILED WITH THE LOCAL GOVERNMENT WITHIN 20 DAYS OF THE FIRST CLASS NOTICES REQUIRED BY FS 197.3632.

*****THIS FORM CONSTITUTES THE FIRST CLASS NOTICE REQUIRED BY FS 197.3632 FOR COUNTY ASSESSMENTS AND CERTAIN MUNICIPAL ASSESSMENTS LISTED ABOVE*****

PROPERTY APPRAISER

MARKET VALUE
Market (also called "just") value is the most probable sale price for your property in a competitive, open market. It is based on a willing buyer and a willing seller.

ASSESSED VALUE
Assessed Value is the market value of your property minus any assessment reductions. The assessed value may be different for levies made by different taxing authorities.

TAXABLE VALUE
Taxable value is the value used to calculate the tax due on your property. Taxable value is the assessed value minus the value of your exemptions.

TAXING AUTHORITY INFORMATION										
TAXING AUTHORITY	COLUMN 1				COLUMN 2		COLUMN 3		COLUMN 4	
	LAST YEARS FINAL PROPERTY TAX VALUES				THIS YEARS TAXABLE AND EXEMPTION VALUES		THIS YEARS ADJUSTED TAX RATE BASED ON LAST YEARS BUDGET		THIS YEARS TAX RATE AND TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED	
SEE REVERSE SIDE FOR EXPLANATION OF PROPOSED PROPERTY TAXES	TAXABLE VALUE	EXEMPTION VALUE	TAX RATE	TAXES	TAXABLE VALUE	EXEMPTION VALUE	TAX RATE	TAXES	TAX RATE	TAXES
POLK COUNTY BOCC										
GENERAL FUND										
COUNTY PARKS MSTU										
COUNTY LIBRARY MSTU										
COUNTY STORMWATER MSTU										
PUBLIC SCHOOLS										
BY STATE LAW										
BY LOCAL BOARD										
MUNICIPALITIES										
CITY NAME										
CITY NAME										
WATER MANAGEMENT										
DISTRICT NAME										
DISTRICT NAME										
DISTRICT NAME										
DISTRICT NAME										
INDEPENDENT DISTRICT										
DISTRICT NAME										
DISTRICT NAME										
DISTRICT NAME										
PENALTY (TANGIBLE ACCTS ONLY)										
TOTAL PROPERTY TAXES										
PROPERTY APPRAISER VALUE INFORMATION										
	MARKET VALUE		ASSESSED VALUE FOR SCHOOL MILLAGES			ASSESSED VALUE FOR NON SCHOOL MILLAGES				
LAST YEAR:										
THIS YEAR:										
A PUBLIC HEARING ON THE PROPOSED TAXES AND BUDGET WILL BE HELD (SEE ADDITIONAL INFO ON BACK)										
TAXING AUTHORITY	HEARING LOCATION				DATE	TIME	FOR TAX INFO CALL			
COUNTY (GENERAL / MSTU)										
PUBLIC SCHOOL (STATE / LOCAL)										
CITY NAME										
DISTRICT NAME										
DISTRICT NAME										
DISTRICT NAME										
DISTRICT NAME										
DISTRICT NAME										
ASSESSMENT REDUCTIONS AND EXEMPTIONS										
EXEMPTION	APPLIES TO	VALUE	EXEMPTION	APPLIES TO	VALUE	ASSESSMENT REDUCTION	APPLIES TO	VALUE		
FIRST HOMESTEAD	ALL TAXES		DISABILITY	ALL TAXES		SAVE OUR HOMES	ALL TAXES			
ADDITIONAL HOMESTEAD	NON-SCHOOL TAXES		DISABLED VETS	ALL TAXES						
SENIOR EXEMPTION (COUNTY)	COUNTY TAXES		WIDOW/WIDOWER	ALL TAXES		10% CAP ON NON-HOMESTEAD	NON-SCHOOL TAXES			
SENIOR EXEMPTION (CITY)	CITY TAXES		OTHER							
Any exemption that applies to your property is listed in this section along with its corresponding exemption value. Specific dollar or percentage reductions in assessed value may be applicable to a property based upon certain qualifications of the property or property owner. In some cases, an exemption's value may vary depending on the taxing authority. The tax impact of an exemption may also vary for the same taxing authority, depending on the levy (e.g., operating millage vs. debt service millage).						AGRICULTURAL CLASSIFICATION	ALL TAXES			
						OTHER				
<ul style="list-style-type: none"> IF YOU FEEL THAT THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT MARKET VALUE, OR IF YOU ARE ENTITLED TO AN EXEMPTION OR CLASSIFICATION THAT IS NOT REFLECTED ON THIS FORM, CONTACT YOUR COUNTY PROPERTY APPRAISER AT: 863-534-4777 BARTOW, 863-802-6150 LAKELAND, 863-401-2424, 2425 WINTER HAVEN. IF THE PROPERTY APPRAISER'S OFFICE IS UNABLE TO RESOLVE THE MATTER AS TO MARKET VALUE, CLASSIFICATION, OR AN EXEMPTION, YOU MAY FILE A PETITION FOR ADJUSTMENT WITH THE VALUE ADJUSTMENT BOARD. PETITION FORMS ARE AVAILABLE FROM THE COUNTY PROPERTY APPRAISER AND MUST BE FILED ON OR BEFORE: MM/DD/YYYY YOUR FINAL TAX BILL MAY CONTAIN NON-AD VALOREM ASSESSMENTS WHICH MAY NOT BE REFLECTED ON THIS NOTICE, SUCH AS ASSESSMENTS FOR ROADS, FIRE, GARBAGE, LIGHTING, DRAINAGE, WATER, SEWER, OR OTHER GOVERNMENTAL SERVICES AND FACILITIES WHICH MAY BE LEVIED BY YOUR COUNTY, CITY, OR ANY OTHER SPECIAL DISTRICT. 										
NOTICE OF PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS										
LEVYING AUTHORITY	PURPOSE OF ASSESSMENT			UNITS	RATE	ASSESSMENT				
*** SEE REVERSE SIDE FOR TAXING AUTHORITY INFORMATION AND HEARING DATES, TIMES, AND LOCATIONS ***										
								TOTAL NON-AD VALOREM		

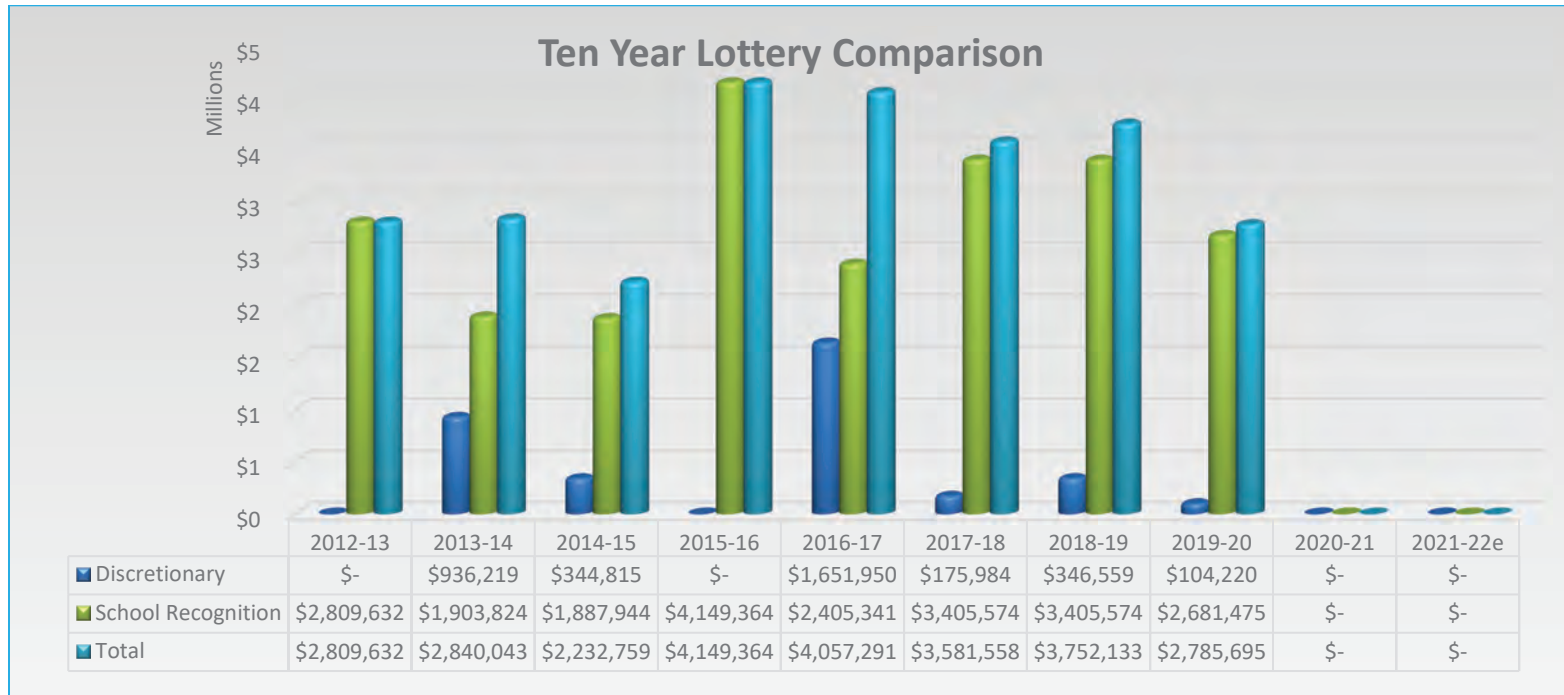
NON AD VALOREM PUBLIC HEARING INFORMATION		
TAXING DISTRICT	FOR INFO CALL	PUBLIC HEARING DATE / TIME / LOCATION



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 2020-21, 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 2021-22.



DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

INTERESTING FACTS AND ACCOMPLISHMENTS - STUDENTS, STAFF AND SCHOOLS IN ACTION



National Merit Scholarship Winners

Tess Landreth and Vraj Patel from International Baccalaureate at Bartow High are among the list for the National Merit Scholarship winners.

The winners were "judged to have the strongest combination of accomplishments, skills, and potential for success in rigorous college studies," according to the National Merit Scholarship Program. The winners were selected by a committee of college admissions officers and high school counselors.

Congratulations to you both!



Perfect Attendance from Kindergarten through 12th grade.

Kamryn Cribbs and Logan Duncan never missed a day of school. Cribbs graduated from Bartow High, and Duncan graduated from IB Bartow.

Cribbs states "I just felt like it was my responsibility to go to school," Cribbs said. "When I was about in third grade I came home from school and looked at my mom and said, 'I'm never missing a day of school, ever.' I thought attendance was important."



"From a young age my grandpa always told me that how hard I work now influences how hard I have to work when I get older," Duncan said. "For me it was never really a goal to do this (perfect attendance), but in elementary school it just kind of happened, in middle school it just kind of happened, and by the time I got to high school I realized I was too close to quit. I had to keep it going.

Way to go Kamryn and Logan!

DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS



The Drive for Excellence Program winners this School Year

CONGRATULATIONS MAXIMO PEREZ II!

The winning key at the 2021 Drive for Excellence was chosen by Frostproof resident Maximo Perez II, a junior at Frostproof High School. Perez, who hopes to become a nurse, was thrilled. "It's just amazing," he said. "It's an awesome car, and I needed the transportation."

Perez is the first winner from Frostproof in the contest's 28-year history.

The Drive for Excellence program is open to all Polk County juniors and seniors with good grades or perfect attendance



Bill Bullock of Lake Region High School celebrates 400 wins

Bullock said he hasn't taken much time to reflect on his latest career milestones.

"When you start coaching 45 years ago you don't think about that stuff, but then all of a sudden it's here," he said. "You mostly think about all of the kids who have come through who are doctors and lawyers or playing college or pro ball — successful in life doing whatever they want to do. That's why you coach."

Bullock said he is still motivated by his ability to have an influence on student-athletes and their families.

"We need more of that in society today; that's what makes it hard for me to think about getting out," he said.

"I've never really thought about myself in all of this, my own goals. It's more important to help kids reach theirs."

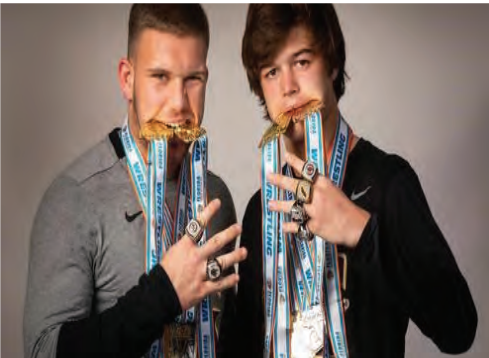
"Coach Bullock has been doing it a long time," said Dan Talbot, PCPS' senior coordinator of athletics. "Guys who are lifelong coaches, they're hard to find these days because of the stress the position can put on you. They're special people

DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS



Bartow High: Home of Champions Back-to-Back Rings

Bartow High School players and coaches celebrate after receiving the State Championship trophy after defeating Mater Academy during the FHSAA Boys 6A championship game at The RP Funding Center in Lakeland Saturday, March 6, 2021.



Lake Gibson Won the Wrestling State Championship

Lake Gibson won its fourth consecutive Class 2A wrestling state championship and crowned two individual champions along the way at the FHSAA state tournament at Sliver Spurs Arena in Kissimmee. Lakeland High also crowned a state champion in the heavyweight division.

“This was by far the toughest one,” Lake Gibson head coach Danny Walker said. “We had to have a perfect weekend, actually a perfect three weeks to do it, and we still had to battle it out until the finals. It means a lot because it has kind of been a rough year up and down.”

DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS



Polk County Public Schools' graduation rate improved to 86.5 percent last year — a record high.

The district's latest graduation rate increased from 81.2 percent in 2018-19 to an 86.5 percent (a 5.3 percentage point increase), according to the Florida Department of Education.

"I am so proud of our teachers, staff, students and their families," said Superintendent Jacqueline Byrd. "The Class of 2020 was forced to remotely finish classes, and instructors found creative and innovative ways to teach from afar. PCPS employees worked tirelessly to provide meals, technology and other resources to keep students striving for success. You can't help but be inspired by their toughness, tenacity and dedication." Polk County's 14 traditional public high schools had an average graduation rate of 91.6 percent in 2019-20, an increase of 2.8 percentage points from the previous year (88.8 percent in 2018-19). Many of these traditional public high schools outperformed the statewide graduation rate of 90 percent.

POLK COUNTY PUBLIC SCHOOLS 2020-2021 Unweighted GPA Report Card		
3.293		
Total Overall Athletic Department Unweighted GPA		
OVERALL ATHLETIC DEPARTMENT GPA		
Audurndale High School	3.528	
Bartow High School	3.266	
Fort Meade High School	3.210	
Frostproof High School	3.261	
George Jenkins High School	3.342	
Haines City High School	3.087	
Kathleen High School	3.333	
Lake Gibson High School	3.230	
Lake Region High School	3.074	
Lakeland High School	3.434	
Mulberry High School	3.392	
Ridge Community High School	3.240	
Tenoroc High School	3.140	
Winter Haven High School	3.558	
14 OF 14 SCHOOLS		
CUMULATIVE UNWEIGHTED GPA ABOVE 3.000		
100%		
FALL SPORT HIGHEST GPA		
Lakeland High School - 3.653		
WINTER SPORT HIGHEST GPA		
Audurndale High School - 3.465		
SPRING SPORT HIGHEST GPA		
Winter Haven High School - 3.527		
OVERALL SPORT HIGHEST GPA		
Winter Haven High School - 3.546		
167 of 206 TEAMS		
EARNED A CUMULATIVE UNWEIGHTED GPA		
ABOVE 3.000		
THE BREAKDOWN		
83	96	86%
FALL SPORT TEAMS OVER 3.0		
84	110	76%
WINTER SPORT TEAMS OVER 3.0		
84	99	85%
SPRING SPORT TEAMS OVER 3.0		
251	305	82%
TOTAL		
GIRLS FALL SPORT HIGHEST GPA		
AHS Girls Golf - 3.968		
BOYS FALL SPORT HIGHEST GPA		
LBS Boys Golf - 3.922		
GIRLS WINTER SPORT HIGHEST GPA		
AHS Girls Weightlifting - 3.901		
BOYS WINTER SPORT HIGHEST GPA		
LBS Boys Soccer - 3.544		
GIRLS SPRING SPORT HIGHEST GPA		
WHHS Girls Lacrosse - 3.895		
BOYS SPRING SPORT HIGHEST GPA		
BHS Boys Tennis - 3.983		
GIRLS OVERALL HIGHEST GPA		
AHS Girls Golf - 3.968		
BOYS OVERALL HIGHEST GPA		
BHS Boys Tennis - 3.983		

PCPS has reached its all-time high GPA in Athletics

Winter Haven High School has won Polk County Academic Trophy for 3 consecutive years. The Athletic department at WHHS ended 20-21 school year with a GPA of 3.558. Coming in second was Audurndale High School with a close 3.528 GPA.

Overall Polk County GPA for Athletics is at a record high of 3.293 said Dan Talbot, Senior Director of Athletics.

DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

2021 Polk County Teacher and School Related Employee of the Year



Maude Graham — 2021 Polk County Teacher of the Year award winner profile:

Ms. Graham teaches English language arts and social studies at Rosabelle W. Blake Academy in Lakeland. She became an orphan at a young age, with both of her parents passing away by the time she was 9. She struggled in school with reading but felt a desire to pursue a career as a teacher.

“I learned that teachers were progressing me, because I was young and fragile, wide-eyed, eager to learn, and very obedient,” Graham said. “Knowing this, I always wanted to become the teacher who taught students who struggled as I had. I always dreamt of teaching students reading strategies, no matter the circumstances that stood in their way.”

Graham, who has served in the Army National Guard, credits her military service with providing her valuable skills for becoming a teacher.

Her students learn through hands-on reading and writing activities, scavenger hunts, rope climbing excursions, and other engaging lessons. She shares her life story with various groups, serves as a mentor, organizes parent/teacher events, and spearheads a leadership program for third- through fifth graders called “Leader in Me.”



Lisa Gill — 2021 Polk County School-Related Employee of the Year award winner profile:

Ms. Gill is a paraeducator who coordinates many parent involvement activities at Jesse Keen Elementary in Lakeland. She is known for making home visits whenever necessary and oversees the school’s weekend backpack distribution program to make sure students have enough to eat.

No matter what crisis is taking place, Gill is ready to act. Following Hurricane Irma, she worked with a local church to create a food and supply bank at the school. She also helped arrange housing through local agencies for families whose homes were damaged during the storm.

Throughout the COVID-19 pandemic, Gill has offered to help wherever she is needed, such as organizing her school’s device distribution program, so students could get internet-accessible devices for online learning.

DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

Polk County Principal and Assistant Principal of the Year



Auburndale Central Elementary, Octavia May is the PCPS Principle of the Year 2021

We're proud to announce that Octavia May is Polk County Public Schools' Principal of the Year.

"Education is my ministry, and I enjoy spreading the word about the great things our students and staff achieve," said May, who is now in her sixth year as principal of Auburndale Central Elementary. "I am in this position today because my Auburndale staff listened to and captured my vision, and believed that together we could be a successful school," she said.

"She is a tornado of energy," said Dr. Ben Henry, PCPS' regional assistant superintendent who oversees Auburndale Central. "She is all over her campus. She wants to see how classrooms are functioning because she remains a teacher at heart."



Talley Miller of Crystal Lake Middle is the PCPS Assistant Principal of the Year

Ms. Talley Miller is our district's 2021 Assistant Principal of the Year!

"We are all dealing with things that we've never had to deal with before," Miller said. "Our teachers have done a phenomenal job of making sure our kids and everyone else are safe."

Miller said she is proud of her students for working hard, learning new safety procedures and staying focused on their studies. "Our kids are truly special," she said. "I love being around them. It's been awesome to see how they're stepping up to the challenge."

Ronda Cotter, principal of Crystal Lake Middle, described Miller as a "quick learner" with a positive demeanor. "She has this great spirit," Cotter said. "The kids absolutely love her; teachers rally around her. People want to work with her and get things done."

The Florida Department of Education program honors assistant principals who have utilized teamwork and leadership skills to increase student performance, promote safe learning environments, and establish partnerships with parents and community members.

DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

Florida Standards Assessments

Pursuant to [Florida Department of Education Emergency Order No. 2020-EO-1](#), spring K-12 statewide assessment test administrations for the 2019-20 school year were canceled. Please visit the Florida Department of Education's COVID-19 information page at <http://www.fldoe.org/em-response/index.stml> for the most up-to-date information. For the most recent updates regarding the number of COVID-19 cases in Florida and health and safety tips, please visit the Florida Department of Health's COVID-19 website: www.floridahealth.gov/covid19.

ELA										
Grade	District Name	2018			2019			2021		
		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
Grade 3	Statewide	221,791	302	57	216,823	302	58	198,628	300	54
	Polk	8,352	299	51	8,437	299	52	7,569	296	47
Grade 4	Statewide	215,757	312	56	211,342	313	58	202,373	310	52
	Polk	7,897	309	48	7,862	309	48	8,003	304	42
Grade 5	Statewide	211,019	322	55	218,818	322	56	196,549	321	54
	Polk	7,377	319	50	8,099	317	47	7,520	316	43
Grade 6	Statewide	211,076	325	52	211,371	326	54	194,258	325	52
	Polk	8,040	319	41	7,429	323	48	7,409	319	42
Grade 7	Statewide	201,077	331	51	212,177	332	52	199,985	329	48
	Polk	7,409	326	42	8,132	326	42	7,676	325	39
Grade 8	Statewide	201,907	339	58	205,229	338	56	197,220	336	52
	Polk	7,228	335	49	7,524	334	48	7,230	333	47
Grade 9	Statewide	199,391	342	53	203,549	343	55	196,278	340	50
	Polk	7,247	337	43	7,466	338	45	7,589	334	38
Grade 10	Statewide	194,223	349	53	196,275	349	53	186,374	348	51
	Polk	6,929	344	42	7,086	344	42	6,953	343	41

DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

Math										
Grade	District Name	2018			2019			2021		
		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
Grade 3	Statewide	222,815	301	62	216,371	302	62	198,488	296	51
	Polk	8,430	299	56	8,402	298	56	7,507	292	44
Grade 4	Statewide	217,354	315	62	210,377	316	64	202,664	309	53
	Polk	8,049	312	57	7,886	311	56	8,058	304	44
Grade 5	Statewide	213,417	324	61	219,218	324	60	197,342	318	51
	Polk	7,458	321	56	8,107	319	51	7,549	314	43
Grade 6	Statewide	202,926	324	52	201,868	325	55	188,014	319	45
	Polk	8,098	317	40	7,385	321	47	7,484	313	35
Grade 7	Statewide	180,509	330	54	182,837	330	54	163,084	324	44
	Polk	6,506	322	40	7,123	321	39	6,514	319	35
Grade 8	Statewide	130,496	332	45	130,632	333	46	134,153	327	37
	Polk	5,202	327	34	5,208	326	35	4,979	325	35

Algebra 1 – All Grades										
Grade	District Name	2018			2019			2021		
		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	201,431	503	63	207,060	502	62	197,523	493	49
	Polk	5,437	502	65	7,072	494	51	6,898	484	37

DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

Geometry – All Grades										
Grade	District Name	2018			2019			2021		
		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	187,645	501	57	196,954	501	57	193,823	493	45
	Polk	6,556	491	41	5,968	498	54	7,152	486	33

Next Generation Sunshine State Standards, Statewide Science Assessments

Science										
Grade	District Name	2018			2019			2021		
		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
Grade 5	Statewide	211,927	202	55	218,715	200	53	195,768	197	47
	Polk	7,452	199	51	8,115	196	45	7,455	193	39
Grade 8	Statewide	193,801	201	50	195,621	201	48	187,686	198	45
	Polk	7,220	197	42	7,430	197	41	7,117	195	39

School Grades

Pursuant to [Florida Department of Education Emergency Order No. 2020-EO-1](#), spring K-12 statewide assessment test administrations for the 2019-20 school year were canceled and accountability measures reliant on such data were not calculated for the 2019-20 school year. Additionally, in April 2020, the U.S. Department of Education provided a [waiver](#) for requirements related to certain assessments and accountability that are based on data from the 2019-20 school year.

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

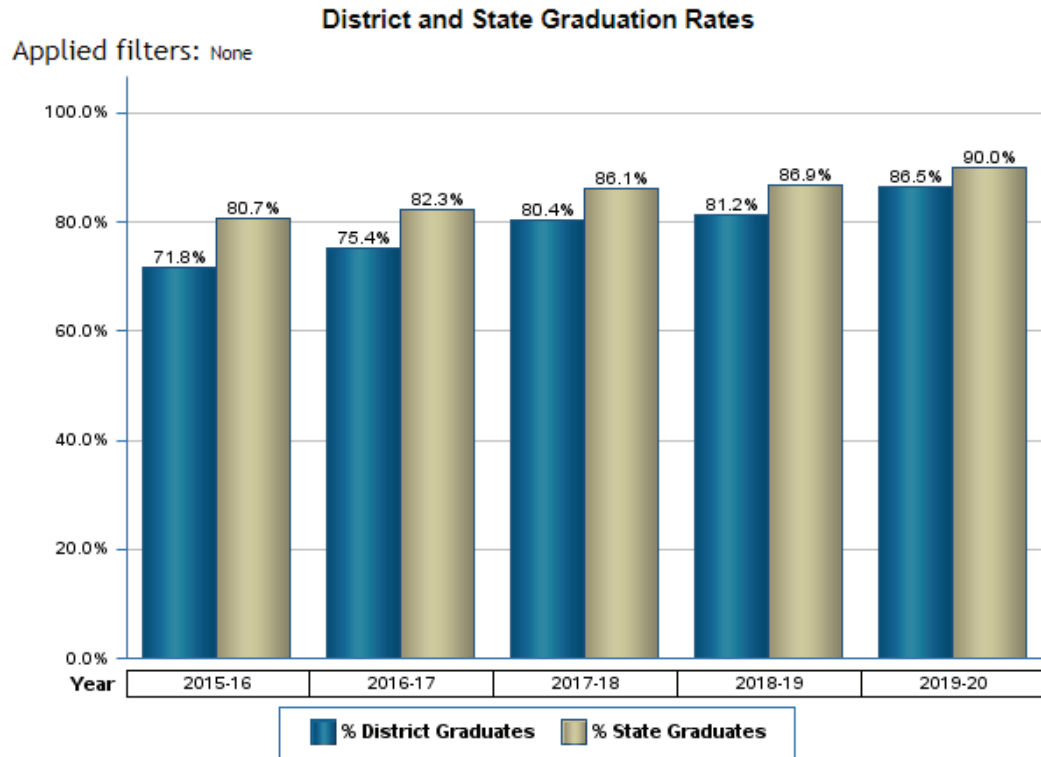
Year	Score Points					# of Exams	Score ≥ 3	% Scoring ≥ 3
	1	2	3	4	5			
2012	40%	27%	18%	10%	4%	8,211	2,705	33%
2013	42%	28%	17%	9%	4%	8,551	2,163	25%
2014	44%	27%	17%	9%	3%	9,439	2,739	29%
2015	43%	26%	17%	9%	4%	9,319	2,850	30%
2016	39%	29%	19%	10%	4%	8,504	2,706	32%
2017	39%	29%	18%	10%	4%	8,441	2,705	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%

Source: College Board Advanced Placement Current Year Score Summary – Aggregated for Districts (2020 and 2021)

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.”



Note: As defined in 34 C.F.R. §200.19(b)(1)(i)-(iv), graduates are students who graduate in four years with a regular high school diploma (standard diploma).

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

DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

Polk
Federal Graduation Rate by Race
2018-19 and 2019-20

School Name	2018-19				2019-20			
	White Grad Rate	Black Grad Rate	Hispanic Grad Rate	Total Percentage	White Grad Rate	Black Grad Rate	Hispanic Grad Rate	Total Percentage
Auburndale High	84.9%	86.8%	90.9%	87.0%	88.7%	92.1%	84.9%	89.1%
Bartow High	93.0%	85.5%	93.2%	92.4%	93.3%	97.8%	96.8%	95.3%
Frostproof Middle/Senior High	86.3%	86.7%	90.2%	87.7%	78.1%	92.0%	87.7%	84.9%
Ft. Meade Middle/Senior High	96.0%	100.0%	92.3%	94.9%	93.8%	100%	100%	97.3%
George W. Jenkins High	95.8%	97.3%	96.0%	96.2%	98.5%	96.2%	95.2%	97.3%
Haines City High	91.8%	83.4%	82.6%	84.9%	86.4%	91.9%	86.6%	88.9%
Kathleen High	81.0%	83.0%	75.3%	79.7%	89.1%	93.9%	92.3%	91.5%
Lake Gibson High	91.4%	91.8%	92.1%	92.0%	97.8%	97.7%	97.3%	97.7%
Lake Region High	88.4%	96.1%	87.4%	89.6%	91.4%	93.3%	92.5%	92.7%
Lake Wales High	95.7%	94.5%	92.9%	94.4%	92.9%	96.4%	93.6%	94.2%
Lakeland High	93.7%	93.4%	93.8%	93.3%	93.6%	91.2%	90.7%	92.5%
McKeel Academy of Tech.	100.0%	100.0%	100.0%	100.0%	100%	100%	100%	100%
Mulberry High	93.6%	100.0%	96.0%	95.5%	90.8%	100%	96.6%	94.7%
Ridge Community High	85.8%	91.6%	88.9%	88.1%	83%	90.4%	90.1%	88.8%
Tenoroc High	74.6%	82.5%	84.3%	80.1%	77.4%	79.2%	88.2%	80.6%
Winter Haven High	87.8%	88.4%	80.9%	86.7%	88.9%	93.4%	91.7%	90.9%
Polk District	83.6%	78.7%	78.7%	81.2%	86.5%	86.7%	85.7%	86.5%

Source: High School Graduation Rates (EDStats tool) Florida Department of Education

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

GLOSSARY OF TERMS

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

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

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.

GLOSSARY OF TERMS

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

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.

GLOSSARY OF TERMS

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.

GLOSSARY OF TERMS

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

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

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

LIST OF ACRONYMS

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

LIST OF ACRONYMS

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

INDEX TO BOARD POLICY MANUAL

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

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Staffing Plan

2020-2021 School Year



Polk County Public Schools

*Jacqueline Byrd
Superintendent*



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

Lori Cunningham
Board Chair
District 2

Billy Townsend
District 1

Sarah Fortney
District 3

Sara Beth Reynolds
District 4

Kay Fields
District 5

Lynn Wilson
District 6

Lisa Miller
District 7

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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 2016-2021 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 change

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.

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 the Technical Assistance Team. 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 manner in which 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, Guidance Counselors, Secretaries, Media Specialists, Network Managers and Testing Coordinators.

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

Equivalency Factors			
	2019-2020	2020-2021	2020-2021
Teacher	64,730.08	65,162.05	1.000000
Entry Level Teacher	57,884.90	58,739.23	0.901433
Para 01 (Basic, ESOL)	29,412.43	28,557.95	0.438260
Para 02 (ESE, Media I, PE, CLM)	29,932.69	30,262.32	0.464416
Para 03 (ESE SC/SS, Media II)	30,643.10	30,440.58	0.467152
Para 03-8	41,425.17	42,444.39	0.651367
Para 04 (Voc, ESE Specialized)	31,442.20	31,663.58	0.485921
Para 05 (Cosmetol, Massage)	27,488.38	27,973.10	0.429285
Para 05-8 (Media II BBB)	33,476.01	34,039.50	0.522382
Para 06 (Adj Yth)	41,645.79	42,651.64	0.654547
Para 07 (Virtual EF)	37,490.04	36,457.97	0.559497
Para 07-8 (CDAT)	42,900.48	42,617.69	0.654026
Para 08 (NW Mgr Para)	38,626.37	39,455.57	0.605499
Para 09 (LPN)	43,018.09	43,518.99	0.667858
Para 10 (OTA, PTA)	58,309.83	57,205.43	0.877895
Para SL00	27,830.33	28,324.26	0.434674
Para SL01	30,253.07	30,774.16	0.472271
Para SL02	38,533.75	43,271.09	0.664053
Para SL03	42,529.79	43,323.76	0.664862
Para SL04	49,648.42	47,430.60	0.727887
Para SL05	60,393.64	61,311.21	0.940904
1/2 Para (Basic)	19,239.82	18,933.78	0.290565
12-Mo. Sec'y	37,647.39	37,982.34	0.582891
11-Mo. 8 Hr. Sec'y	34,649.65	35,136.56	0.539218
11-Mo. 4 Hr. Sec'y	21,858.43	22,223.08	0.341043
10-Mo. 8 Hr. Sec'y	32,281.52	32,633.55	0.500806
10-Mo. 4 Hr. Sec'y	20,674.35	20,971.58	0.321837
Asst Principal - El	86,004.01	86,754.04	1.331358
Asst Principal - Mid (11-mo)	89,780.67	91,805.65	1.408882
Asst Principal - Mid (12-mo)	96,071.94	96,117.99	1.475061
Asst Principal II - Mid (10-mo)	73,666.00	74,258.29	1.139594
Asst Principal II - Mid (11-mo)	81,414.83	80,127.42	1.229664
Asst Principal - Sr (11-mo)	98,713.20	98,983.56	1.519037
Asst Principal - Sr (12-mo)	103,938.77	105,053.37	1.612186
Asst Principal II - Sr (10-mo)	79,589.76	80,384.80	1.233614
Asst Principal II - Sr (11-mo)	85,590.72	86,697.16	1.330485
Dean	67,483.05	68,783.14	1.055570
Guidance - Elem	67,505.06	69,830.33	1.071641
Guidance - Mid	75,411.36	76,105.82	1.167947
Guidance - Sr	75,826.29	76,749.81	1.177830
Media	71,969.99	73,087.00	1.121619
School Psych	86,068.14	86,425.61	1.326318
Social Worker	67,653.40	68,763.42	1.055268
Sp/Lang Pathologist	70,412.21	74,707.07	1.146481
Custodian	35,264.84	35,415.20	0.543494
Principal - El	110,162.60	111,596.37	1.712598
Principal - Mid	116,686.20	117,275.06	1.799745
Principal - Sr	122,074.80	122,932.41	1.886564
Director - Virtual School	114,540.60	116,170.45	1.782793
Principal Secretaries - 12 month	51,664.99	51,804.96	0.795017

The Instructional units, as designated in the Staffing Plan and approved by the Board, 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. Appeal and reserve units are recommended by the Technical Assistance Team and approved by the Associate Superintendent, Human Resource Services; Associate Superintendent, Chief Financial Officer; and Associate Superintendent, Chief Academic Officer.

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 growth and periodic needs of the schools. Because our student population is changing so rapidly it is critical to be able to assist the schools in these types of situations.

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 2020-2021.

Step 3 Establish the Projection Committee comprised of the Associate Superintendent, Chief Financial Officer; the Associate Superintendent, Chief Academic Officer; the Regional Assistant Superintendents; the Associate Superintendent, Human Resource Services; the Senior Director, Finance; the Director, Personnel; the Senior Manager, Staffing; the Analyst, Staffing; and representatives from the Elementary, Middle, and Senior High Principals' groups.

Step 4 A subcommittee consisting of the Director, Personnel; the Senior Director, Finance; the Senior Manager, Staffing; and the Analyst, Staffing will select the most likely projection for each school and adjust so the District total does not exceed the Florida Department of Education's un-weighted Full Time Equivalent (FTE) membership projection.

Modification requests are reviewed by the Projection Committee, which will respond in writing.

Due to unexpected increases or decreases in student population, the PTM may not accurately reflect a school's opening membership. In this case, the Associate Superintendent, Human Resource Services, working jointly with the Principal and the Technical Assistance Team may recommend an adjustment.

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 2020.

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 Triviss 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 Triviss. The school in this case is no longer entitled to the allocation of this Teacher unit. If a school has 4 teachers from Triviss 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 December 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

The following are applicable to all areas of the Staffing Plan.

Technical Assistance Team

The Technical Assistance Team is comprised of the Associate Superintendent, Chief Academic Officer, Associate Superintendent, Chief Financial Officer; the Assistant Superintendent, Learning Support; the Associate Superintendent, Human Resource Services; the Director, Personnel; the Senior Manager, Staffing; and the Analyst, Staffing working in conjunction with the Regional Assistant Superintendents, the Director, Exceptional Student Education (ESE); the Director, ESOL; the Senior Managers, ESE Area and the Senior Director, Federal Programs & Grant Management as appropriate and needed.

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.

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 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

In addition, 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.

All Day Instructional Assignment

All-day instructional assignments for secondary schools may be used to assign a Teacher classes all-day. It will be necessary to appeal through the School's Regional Assistant Superintendent and Senior Manager, Staffing to assign an all-day teaching assignment. The value of the all-day instructional assignment will be determined by what is negotiated through the collective bargaining process and must be included as a part of the current allocated amount. An all-day instructional assignment may only be used for a teaching position. An all-day instructional assignment may not be added for Network Manager Teachers, Guidance 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 appeal process regardless of funding source.

Substitute Teacher All Day Instructional Assignment

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 schedules. When schedules cannot be resolved, the Principal and the Senior Manager, ESE Area may appeal for a supplement through the Senior Manager, Staffing to assign an all-day teaching assignment. All scheduling options must have been exhausted before an administrator will receive permission for this variance. If the appeal is granted the allocation blue sheets will be adjusted.

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.



Designated Change

A designated change is a request for a change in staffing that is needed for a position or positions that are Grant funded or other than locally funded and that occur outside the annual Staffing Plan or budget process. The request must be initially brought to the Associate Superintendent, Human Resource Services. After review and approval by the Associate Superintendent, Human Resource Services and the Associate Superintendent, Chief Financial Officer the change should be submitted through the Senior Manager, Staffing to a Board Work Session using the designated change form.

Appeals & Conversions

For the purpose of conversions, the value of a Paraeducator is represented on the equivalency chart.

The Staffing Plan supports any school wishing to convert support type units to instructional units. The Staffing Plan does not support converting instructional units to support units. Any appeal or conversion request will require an appeal, submitted to the Senior Manager, Staffing and approved by the Appeals Committee. Units are allocated as 1 full time unit. Any part-time hire must be appealed for and approved.

Increased enrollment must be stable for 10 working days before the Principal can submit an appeal.

The Technical Assistance Team will consider appeals outside the normal boundaries as specified in the Staffing Plan.

A school must appeal and receive approval to eliminate a program for which specific equipment has been provided. The equipment must be returned to the District.

Appeals & conversions are only for 1 school year and must be appealed for again if needed for the next school year.

Class Size

It is understood that the District will allocate a sufficient number of units to meet the requirements of the Class Size Law. The formula will be adjusted in a consistent and fair method for all schools to assure equality. The Technical Assistance Team will assemble a representative group of stakeholders to determine the method for adjusting the formula. Title I schools are staffed exactly as non-Title I schools. Title I staff is truly supplemental.

Any Principal making staff decisions that effectively increase the class sizes at the 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 caused the class size to increase beyond the allocated amount.

Scheduling Models

Staffing allocations are independent of scheduling models. Scheduling models should not adversely impact class size considerations.

Allocation Audit

Allocation Audits will be conducted by Position Control Staff periodically with all schools. The Senior Manager, Staffing will review the audits to ensure that units at the school and units allocated balance.

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

Itinerant Fine Arts

Eighteen Fine Arts units are to be allocated. The Regional Assistant Superintendent will consult with the Associate Superintendent, Human Resource Services; Director, Personnel; Director, Fine Arts and Principals to determine the viability and timing of implementing a new strings program in a particular area.

Considerations to include:

1. Available funds for an instructional unit
2. Available space for instruction
3. The desire of the community to initiate a string program
4. Availability of a certified string Teacher
5. A workable teaching schedule to accommodate program

New Schools

Recommended Staffing for new schools:

Startup staff:

- 1 Principal – 6 months prior to opening for Elementary & Middle
- 1 Principal – July 1st, one school year prior to opening for Senior High
- 1 Assistant Principal to assist with Curriculum and Student Scheduling July 1st – prior to opening for Senior High
- 1 Assistant Principal to assist with Administrative duties April 1st – prior to opening for Senior High
- 1 Assistant Principal for Curriculum – July 1st prior to opening for Senior High
- 1 Assistant Principal for Administration – April 1st prior to opening for Senior High
- 1 Assistant Principals – when the building is released to the District for deliveries (instructional materials, equipment, furniture, etc.) for Elementary & Middle
- 1 Principal’s Secretary – 6 months prior to opening for Elementary & Middle
- 1 Principal’s Secretary – July 1st one school year prior to the opening for Senior High
- 1 Media Specialist – 15 day extended contract prior to opening
- 1 Media Paraeducator – 15 day extended contract prior to opening
- 1 School Nutrition Manager – when kitchen is operational
- 1 School Nutrition Assistants – when kitchen is operational
- 1 Secretary, 12-month – April 1st prior to the opening for Senior High
- 1 Custodial Foreman – start when the building and grounds are completed
- Custodial Staff – start when the building and grounds are completed
- 1 Network Manager Teacher (10 mo) or Paraeducator (11 mo), as appropriate – 5 days prior to the normal contract.

Polk County Schools

Elementary School Staffing



Elementary School Staffing

Administration:	Principal	(1)
	Assistant Principal	(1)
Basic support units:	Media Specialist PTM of 500 or less	(.5)
	Media Specialist PTM of >500	(1)
	Elementary Guidance Counselor	(1)
	Secretary, 12-month Principal	(1)
	Secretary, 12-month School (T.O.)	(1)
	Paraeducator – Clinic LPN	(1)
	Paraeducator – Network Mgr (11 mo)	(1)
	Paraeducator – Instructional	(2)

1. 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.
2. When appealing for an additional secretary a school may use the Pre-K enrollment as part of the total enrollment.
3. Current Clinic Paraeducators will attrition to LPN's
4. Instructional Paraeducators must work in a direct instructional capacity only and include these job titles:
 - Basic
 - Computer Lab Manager
 - Physical Education
5. Increased enrollment must be stable for 10 working days before the Principal can submit appeal.
6. Appeals & Conversions are only for one (1) school year and must be appealed for again if needed for the following school year.

8th Day Enrollment	Add'l PE Para	Discretionary	Add'l Assistant Principal	Add'l 10-mo Secretary
600	☒			☒
700		☒		
1,000			☒	
1,100				☒
1,200	☒			

No Paraeducator may be used in a clerical capacity.

Allowable Conversion: 1 Instructional Paraeducator unit plus allocated Paraeducator Network Mgr for a Teacher, Network Mgr (10 mo). Conversion cannot be done if Paraeducator units are staffed.

Clinic Paraeducators receive their clinical supervision from the Health Services RN.

Instructional Staff: Basic instructional staff will be allocated to meet the requirements of the Class Size Law.

Appeal Guidelines

Appeal for additional Teaching Units

When class sizes become too large as determined by State Law, an appeal for an additional Teaching Unit should be submitted to the school’s Regional Assistant Superintendent and if approved, then to the Senior Manager, Staffing who then contacts the Appeals committee.

Reserve units are used to solve overcrowding. District basic units are allocated for assignment to the classroom and will be counted accordingly when considering appeals.

Increased enrollment must be stable for 10 working days before the Principal can submit an appeal.

Federal and Categorical Program Units

The Associate Superintendent Chief Academic Officer recommends units to the Human Resources Division based on guidelines set in the approved program.

Class Size

It is understood that the District will allocate a sufficient number of units to meet the requirements of the Class Size Law. However, the elementary schools that meet the criteria of the modified Class Size Law will be staffed to meet class size by school-wide average. The modified Class Size Law allows a school or program that is a public school of choice under s. 1002.31 to meet class size at the school level.

Any Principal making staff decisions that effectively increase the class sizes at the particular school will be subject to a review of the staffing based on the status of the 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 caused the class size to increase beyond the allocated amount.

Eighth Day Review

The Technical Assistance Team uses Eighth (8th) Day membership to review the Elementary allocations. Additional reviews may occur during the school year as needed.

Elementary Eighth (8th) Day Review Procedure / Appeal Criteria

After the Eighth (8th) Day review, schools may be awarded units that meet appeal criteria. Relief may be in the transfer of Teacher units from one grade level to another or additional Teacher units.

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

If a unit is approved as a result of an appeal, it must be noted that the appealed unit terminates at the end of the school year unless the unit is officially added through the next Staffing Plan.

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



Polk County Schools

Acceleration & Innovation



Science

Technology



Engineering



Math

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 have specific enrollment targets. The Unitary Status Agreement of 2000 commits the District to maintaining magnet and choice components.

Magnet Schools in Polk County include:

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

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	Choice Schools	Location	Grade Level
Davenport School of the Arts		Davenport	K-8
Blake Academy		Lakeland	K-8
Summerlin Academy at BHS		Bartow	9-12

District units are allocated for assignment to the classroom and will be counted accordingly when considering appeals. If a unit is approved as a result of an appeal, it must be noted that the appealed unit goes away at the end of the school year unless the unit is officially added through the next Staffing Plan.

Elementary Schools

For the 2020-2021 school year magnet and choice school classrooms will be staffed at 18 to 1 for the elementary grades kindergarten through third and 22 to 1 for elementary grades four and five. The preceding ratios account for class and facilities considerations for the 2020-2021 school year. Staffing for the attractor components of the magnet and choice schools is determined by program staffing. This is conducted by the following representatives: the Associate Superintendent, Human Resource Services; the Associate Superintendent, Chief Academic Officer, the Director, Personnel, the supervising Regional Assistant Superintendent; the Senior Director, Office of Acceleration and Innovation or designee; and the Associate Superintendent, Chief Financial Officer or designee.

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

For the 2020-2021 school year middle school magnet and choice classrooms will be staffed at an average of 22 to 1. The preceding ratios account for Class Size and facilities considerations for the 2020-2021 school year. Changes to the staffing of magnet or choice schools will be determined by program staffing. Program staffing is conducted by the following representatives: the Associate Superintendent, Human Resource Services; the Associate Superintendent, Chief Academic Officer; the Director, Personnel; the supervising Regional Assistant Superintendent; the Senior Director, Office of Acceleration and Innovation or designee; and the Associate Superintendent, Chief Financial Officer or designee.

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.

Class Size

It is understood that the District will allocate a sufficient number of units to meet the requirements of the Class Size Law. Magnet and choice schools are only required to meet Florida’s class size requirements by school level. This flexibility may allow for additional students to be enrolled.

The formula will be adjusted in a consistent and fair method for all schools to ensure equality. The Technical Assistance Team will assemble a representative group of stakeholders to determine the method for adjusting the formula.

Any Principal making staff decisions that effectively increase the class sizes at the 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 caused the class size to increase beyond the allocated amount.

Staffing allocations are independent of scheduling models. Scheduling models should not adversely impact Class Size considerations.



Magnet Schools

Bartow Elementary Academy (K-5)

(Science, Technology, Engineering and Math)

Administration:	Principal	(1)
	Assistant Principal 11-month	(1)
Basic Support Units:	Teacher, Basic Units	(20)
	Teacher, Attractor Units (Science & Technology)	(2)
	Teacher, Class Size Units	(4)
	Teacher, Art	(1)
	Teacher, Music	(1)
	Teacher, Physical Education	(1)
	Guidance Counselor, Elem	(1)
	Library Media Specialist	(.5)
	Paraeducator - Network Mgr (11 mo)	(1)
	Paraeducator - Instructional	(2)
	Paraeducator - Clinic LPN	(1)
	Secretary, 12-month, Principal	(1)
	Secretary, 12-month, School	(1)

Instructional Paraeducators must work in a direct instructional capacity only and include these job titles:

- Basic
- Computer Lab Manager
- Physical Education

PTM for FY21: 524

Bethune Academy (K-5)

(Science, Technology, Engineering and Math)

Administration:	Principal	(1)
	Assistant Principal 11-month	(1)
Basic Support Units:	Teacher, Basic Units	(19)
	Teacher, Attractor Units (Science & Math)	(2)
	Teacher, Class Size Units	(5)
	Teacher, Art	(1)
	Teacher, Music	(1)
	Teacher, Physical Education	(1)
	Guidance Counselor, Elem	(1)
	Library Media Specialist	(.5)
	Paraeducator – Network Mgr (11-mo)	(1)
	Paraeducator – Instructional	(2)
	Paraeducator – Clinic LPN	(1)
	Secretary, 12-month, Principal	(1)
	Secretary, 12-month, School (T.O.)	(1)

Instructional Paraeducators must work in a direct instructional capacity only and include these job titles:

- Basic
- Computer Lab Manager
- Physical Education

PTM for FY21: 464



Brigham Academy (K-5)

(Science, Technology, Engineering and Math)

Administration:	Principal	(1)
	Assistant Principal 11-month	(1)
Basic Support Units:	Teacher, Basic Units	(24)
	Teacher, Attractor Units (Science & Math)	(2)
	Teacher, Class Size Units	(4)
	Teacher, Art	(1)
	Teacher, Music	(1)
	Teacher, Physical Education	(1)
	Guidance Counselor, Elem	(1)
	Library Media Specialist	(1)
	Paraeducator – Network Mgr (11-mo)	(1)
	Paraeducator – Instructional	(2)
	Paraeducator – Clinic LPN	(1)
	Secretary, 12-month, Principal	(1)
	Secretary, 12-month, School (T.O.)	(1)

Instructional Paraeducators must work in a direct instructional capacity only and include these job titles:

- Basic
- Computer Lab Manager
- Physical Education

PTM for FY21: 546

Combee Academy of Design and Engineering (K-5)

(Design and Engineering)

Administration:	Principal	(1)
	Assistant Principal 11-month	(1)
Basic Support Units:	Teacher, Basic Units	(35)
	Teacher, Art	(1)
	Teacher, Music	(1)
	Teacher, Physical Education	(1)
	Guidance Counselor, Elem	(1)
	Library Media Specialist	(1)
	Paraeducator – Network Mgr (11-mo)	(1)
	Paraeducator – Instructional	(2)
	Paraeducator – Physical Education*	(1)
	Paraeducator – Clinic LPN	(1)
	Secretary, 12-month, Principal	(1)
	Secretary, 12-month, School (T.O.)	(1)
	Secretary, 10-month, School	(1)

*Physical Education Paraeducator earned at enrollment of 600 plus

Instructional Paraeducators must work in a direct instructional capacity only and include these job titles:

- Basic
- Computer Lab Manager
- Physical Education

PTM for FY21: 601

Dundee Elementary Academy (K-5)

Administration:	Principal	(1)
	Assistant Principal 11-month	(1)
Basic Support Units:	Teacher, Basic Units	(28)
	Teacher, Art Teacher	(1)
	Teacher, Music	(1)
	Teacher, Physical Education	(1)
	Teacher, Attractor Units (STEM)	(1)
	Guidance Counselor, Elem	(1)
	Library Media Specialist	(1)
	Paraeducator - Network Mgr (11-mo)	(1)
	Paraeducator - Instructional	(2)
	Paraeducator – Clinic LPN	(1)
	Secretary, 12-month, Principal	(1)
	Secretary, 12-month, School (T.O.)	(1)

Instructional Paraeducators must work in a direct instructional capacity only and include these job titles:

- Basic
- Computer Lab Manager
- Physical Education

*Units will increase as enrollment increases to meet the 564 PTM

PTM for FY21: 645
Enrollment Cap: 564

Dundee Ridge Middle Academy (6 -8)

Administration:	Principal	(1)
	Assistant Principal 12-month	(1)
Basic Support Units:	<u>Core Units</u>	
	Teacher, Basic Academics	(24)
	Teacher, ESOL	(1)
	Teacher, Attractor Unit (Foreign Language)	(1)**
	<u>Non-Core Units</u>	
	Teacher, Electives	(8)*
	Admin Asst, Sch (Dean)	(1)
	Guidance Counselor, Middle	(2)
	Library Media Specialist	(1)
	Teacher, Network Mgr (10 mo)	(1)
	Teacher, Testing Coordinator	(1)
	Paraeducator - Clinic LPN	(1)
	Paraeducator – ESOL	(1)
	Secretary, 12-month, Principal	(1)
	Secretary, 12-month, School (T.O.)	(1)
	Secretary, 10-month, School	(2)

*Units will increase as enrollment increases to meet the 880 PTM

**Not subject to Class Size Law.

PTM for FY21: 855

Enrollment Cap: 880

Jewett School of the Arts (K-8)

Administrative:	Principal	(1)
	Assistant Principal 12-month	(1)
	Assistant Principal 11-month	(1)
Basic Support Units:	Teacher, Basic Units	(33)
	Teacher, Class Size Units	(2)
	Teacher, Choice Units	(8)
	(3 Music, 1 Art, 2 Dance, & 2 Theater/Drama)	
	Teacher, Art	(1)
	Teacher, Music	(1)
	Teacher, Physical Education	(2)
	Guidance Counselor, Elem & Middle	(2)
	Library Media Specialist	(1)
	Teacher, Network Mgr (10 mo)	(1)
	Teacher, Testing Coordinator	(1)
	Paraeducator - Instructional	(2)
	Paraeducator - Clinic LPN	(1)
	Secretary, 12-month, Principal	(1)
	Secretary, 12-month, School (T.O.).	(1)
	Secretary, 10-month, School	(2)

Instructional Paraeducators are for Elementary and must work in a direct instructional capacity only and include these job titles:

- Basic
- Computer Lab Manager
- Physical Education

PTM for FY21: Elementary 464 & Middle 257 for a total PTM of 721

Jewett Middle Academy (6-8)

(Middle Years Programme)

Administration:	Principal	(1)
	Assistant Principal 12-month	(1)
Basic Support Units:	<u>Core Units</u>	
	Teacher, Basic Academics	(18)*
	Teacher, Foreign Language	(1)**
	<u>Class Size Core Units</u>	
	Teacher, Academics	(5)
	<u>Non-Core Units</u>	
	Teacher, Art	(1)
	Teacher, Music (Band)	(1)
	Teacher, Physical Education	(2)
	Teacher, Technology	(2)
	Teacher, Drama	(1)
	Admin Asst, Sch (Dean)	(1)
	Guidance Counselor, Middle	(2)
	Library Media Specialist	(1)
	Teacher, Network Mgr (10-mo)	(1)
	Teacher, Testing Coordinator	(1)
	Paraeducator – Clinic LPN	(1)
	Secretary, 12-month, Principal	(1)
	Secretary, 12-month, School (T.O.)	(1)
	Secretary, 10-month, School	(2)

** Not Subject to Class Size Law.

PTM for FY21: 574

Lawton Chiles Middle Academy (6-8)

(Middle Years Programme)

Administration:	Principal	(1)
	Assistant Principal 12-month	(1)
Basic Support Units:	<u>Core Units</u>	
	Teacher, Academics	(14)
	Teacher, Foreign Language	(4.2)**
	<u>Class Size Core Units</u>	
	Teacher, Academics	(7)
	<u>Non-Core Units</u>	
	Teacher, Attractor Units (Integrated Labs)	(2)
	Teacher, Art	(1)
	Teacher, Music	(2)
	Teacher, Physical Education	(2)
	Teacher, Technology	(1)
	Teacher, Basic Non-Core (Technology & ITV)	(2)
	Admin Asst, Sch (Dean)	(1)
	Guidance Counselor, Middle	(2)
	Library Media Specialist	(1)
	Teacher, Network Mgr (10-mo)	(1)
	Teacher, Testing Coordinator	(1)
	Paraeducator – Clinic LPN	(1)
	Paraeducator – Computer Lab	(1)
	Secretary, 12-month, Principal	(1)
	Secretary, 12-month, School (T.O.)	(1)
	Secretary, 11-month, School	(1)

Units include 0.2 for one period of Latin (0.8 is at Lakeland High School).

**Not subject to Class Size Law.
PTM for FY21: 669

Lincoln Academy (K-5)

(Science, Technology, Engineering and Math)

Administration:	Principal	(1)
	Assistant Principal 11-month	(1)
Basic Support Units:	Teacher, Basic Units	(25)
	Teacher, Attractor Units (Science, Language Arts, & Technology)	(3)
	Teacher, Class Size Units	(5)
	Teacher, Math Resource	(1)
	Teacher, Art	(1)
	Teacher, Music	(1)
	Teacher, Physical Education	(1)
	Guidance Counselor, Elem	(1)
	Paraeducator – Network Mgr (11-mo)	(1)
	Paraeducator – Instructional	(2)
	Paraeducator – Clinic LPN	(1)
	Paraeducator – Media II	(1)
	Secretary, 12-month, Principal	(1)
	Secretary, 12-month, School	(1)

Instructional Paraeducators must work in a direct instructional capacity only and include these job titles:

- Basic
- Computer Lab Manager
- Physical Education

PTM for FY21: 572

Rochelle School of the Arts (K-8)

(Visual and Performing Arts)

Administration:	Principal	(1)
	Assistant Principal 12-month	(1)
	Assistant Principal 11-month	(1)
Basic Support Units:	Teacher, Basic Units	(37)
	Teacher, Attractor Units	(10.166)*
	(2 Visual Arts, 2 Dance, 4 Music, & 2 Drama/Theater)	
	Teacher, Class Size Units	(1)
	Teacher, Reading	(1)
	Teacher, Art	(1)
	Teacher, Music	(1)
	Teacher, Physical Education	(2)
	Guidance Counselors	(2)
	Teacher, Network Mgr (10-mo)	(1)
	Teacher, Testing Coordinator	(1)
	Paraeducator – Instructional	(2)
	Paraeducator - Clinic LPN	(1)
	Paraeducator – Media II	(1)
	Secretary, 12-month, Principal	(1)
	Secretary, 12-month, School (T.O)	(1)
	Secretary, 10-month, School	(2)

Instructional Paraeducators are for Elementary and must work in a direct instructional capacity only and include these job titles:

- Basic
- Computer Lab Manager
- Physical Education

*One Music Teacher is an 11-month employee who teaches the entire day; subject to change.

PTM for FY21: Elementary 494 & Middle 306 for a total PTM of 800

Union Academy (6-8)

(Middle Years Programme)

Administration:	Principal	(1)
	Assistant Principal 12-month	(1)
Basic Support Units:	<u>Core Units</u>	
	Teacher, Academics	(12)
	<u>Class Size Core Units</u>	
	Teacher, Academics	(5)
	<u>Non-Core Units</u>	
	Teacher, Attractor Units	(3)
	(Foreign Language, Robotics, & Technology)	
	Teacher, Foreign Language	(1)
	Teacher, Art	(1)
	Teacher, Music	(2)
	Teacher, Physical Education	(1)
	Teacher, Basic Non-Core	(2)
	Guidance Counselor, Middle	(1)
	Library Media Specialist	(1)
	Teacher, Network Mgr (10-mo)	(1)
	Teacher, Testing Coordinator	(1)
	Paraeducator – Clinic LPN	(1)
	Secretary, 12-month, Principal	(1)
	*Secretary, 11-month, School	(2)

*Opted to maintain 11-month Secretary
PTM for FY21: 401

Winston Academy of Engineering (K- 5)

(STEM with focus on Engineering)

Administration:	Principal	(1)
	Assistant Principal 11-month	(1)
Basic Support Units:	Teacher, Basic Units	(23)
	Teacher, Attractor Units STEM	(1)
	Teacher, Art	(1)
	Teacher, Music	(1)
	Teacher, Physical Education	(1)
	Guidance Counselor, Elem	(1)
	Library Media Specialist	(1)
	Paraeducator - Network Mgr (11-mo)	(1)
	Paraeducator - Instructional	(2)
	Paraeducator - Clinic LPN	(1)
	Secretary, 12-month, Principal	(1)
	Secretary, 12-month, School (T.O.)	(1)

Instructional Paraeducators must work in a direct instructional capacity only and include these job titles:

- Basic
- Computer Lab Manager
- Physical Education

*Units will increase as enrollment increases to meet the 535 PTM

PTM for FY21: 509
Enrollment Cap: 535

Choice Schools

Daniel Jenkins Middle Academy (6-8)

Administration:	Principal	(1)
	Assistant Principal 12-month	(1)
Basic Support Units:	<u>Core Units</u>	
	Teacher, Academics	(17)
	Teacher, Foreign Language	(1)**
	<u>Class Size Core Units</u>	
	Teacher, Academics	(5)
	<u>Non-Core Units</u>	
	Teacher, Art	(1)
	Teacher, Music	(1)
	Teacher, Physical Education	(2)
	Teacher, Research (Environmental Science)	(2)
	Teacher, Technology (Robotics)	(1)
	Admin Asst, Sch (Dean)	(1)
	Guidance Counselor, Middle	(1)
	Library Media Specialist	(1)
	Teacher, Testing Coordinator	(1)
	Paraeducator – Network Mgr (12-mo)	(1)
	Paraeducator – Clinic LPN	(1)
	Secretary, 12-month, Principal	(1)
	Secretary, 12-month, Terminal Operator	(2)
	Secretary, 11-month, School	(1)

**Not subject to Class Size Law.

PTM for FY21: 534

Davenport School of the Arts (K-8)

Administration:	Principal	(1)
	Assistant Principal 12-month	(1)
	Assistant Principal 11-month	(1)
Basic Support Units:	Teacher, Basic Units	(48)
	Teacher, Choice Units (3 Music and 2 Arts, 3 Dance, 2 Theater/Drama & 1 TV Production)	(11)
	Teacher, Class Size Units	(8)
	Teacher, Art	(2)
	Teacher, Music	(1)
	Teacher, Physical Education	(3)
	Guidance Counselor, Elem & Middle	(2)
	Library Media Specialist	(1)
	Teacher, Network Mgr (10 mo)	(1)
	Teacher, Testing Coordinator	(1)
	Paraeducator - Instructional Paraeducator	(2)
	Paraeducator - Clinic LPN	(1)
	Paraeducator - Media	(1)
	Secretary, 12-month, Principal	(1)
	Secretary, 12-month, School	(1)
	Secretary, 11-month, T.O.	(1)
	Secretary, 10-month, School (Bkkpr)	(1)

Instructional Paraeducators are for Elementary and must work in a direct instructional capacity only and include these job titles:

- Basic
- Computer Lab Manager
- Physical Education

Note: Davenport School of the Arts, for an annually determined dedicated number of seats, will pilot an audition based component for middle school. The pilot will have 23 seats for sixth grade FY 14. Staffing allocations will be reviewed annually for capacity, class size compliance and diversity.

PTM for FY21: Elementary 644 & Middle 518 for a total PTM of 1162

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

Blake Academy (K-8)

(Technology)

Blake Academy's philosophy and structure is based on a family atmosphere and looping in which the teachers move to the next grade with students. A student entering 6th grade has the same teachers through 8th grade, thus eliminating the instructional loss of time getting to know the new students each year. KG & 1st loop, 2nd & 3rd loop, and 4th & 5th loop.

Administration:	Principal	(1)
	Assistant Principal, Elem 11-month	(1)
	Assistant Principal, Middle 12-month	(1)

Basic Support Units:	Teacher, Basic Units	(32)
	Teacher, Class Size Units	(4)
	Teacher, Choice Units (Technology)	(3)
	Teacher, Art	(1)
	Teacher, Music	(2)
	Teacher, Physical Education	(2)
	Teacher, Foreign Language	(1)
	Teacher, Journalism	(1)
	Reading Specialist	(1)
	Guidance Counselor, Elem	(1)
	Guidance Counselor, Middle	(1)
	Library Media Specialist	(1)
	Teacher, Network Mgr (10 mo)	(1)
	Teacher, Testing Coordinator	(1)
	Paraeducator – Instructional	(2)
	Paraeducator – Clinic LPN	(1)
	Secretary, 12-month, Principal	(1)
	Secretary, 12-month, School (T.O.)	(1)
	Secretary, 10-month, School	(2)

Instructional Paraeducators are for Elementary and must work in a direct instructional capacity only and include these job titles:

- Basic
- Computer Lab Manager
- Physical Education

PTM for FY21: Elementary 419 & Middle 271 for a total of 690

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



Polk County Schools

Middle School Staffing



Middle School Staffing

Middle School Definitions

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.

Administration	Principal	(1)
	Assistant Principal 12-mo	(1)
	Assistant Principal 11-mo	(1)

Up to 2 Dean Units may be converted to (1) APII 11-mo and (1) APII 10-mo
Conversion from Dean Unit to APII unit may not eliminate Dean Units.

Basic Support Units	Admin Asst, Sch (Dean)	(1)
	Guidance Counselor	(1)
	Library Media Specialist	(1)
	Paraeducator - Instructional	(1)
	Secretary, 12-month Principal	(1)
	Secretary, 12-month School (T.O.)	(1)
	Secretary, 10-month School	(2)
	Teacher, Network Mgr (10-mo)	(1)
	Teacher, Testing Coordinator	(1)
	Paraeducator - Clinic LPN	(1)

Additional units earned at increased enrollments based on 8th day count:

8 th Day Enrollment	Add'l Counselor	Add'l Assistant Principal II	Add'l 10-mo Secretary
600	2nd		
700		11-month	
1100		10-month	2nd
1200	3rd		
1800	4th		

No Paraeducator may be used in a clerical capacity.

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. 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 or above and beyond the allocated staff.

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

Conversions

A School may appeal to convert any support unit to another type of support unit or a Teacher unit. Flexibility has been granted to traditional secondary schools to interchange Core and Non-Core Units. Class Size Law will be observed and adhered to. Conversions are only for one (1) school year and must be appealed for again if needed for the following school year.

Appeal Guidelines

In order to protect the basic academic programs and keep a reasonable balance in class sizes, the following appeal guidelines have been set up to help middle school administrators determine Teacher assignments and class schedules.

- A. The appropriate supervisory personnel will review the master schedule each spring and fall to ensure that academic units are appropriate, that proper class sizes are maintained, and that there is reasonable balance in the schedule.
- B. The Technical Assistance Team may be used to review the middle school master schedule. Any recommendations for a change in allocation are based on the findings of the Technical Assistance Team in cooperation with the local administration.
- C. Middle Schools will have their unit allocations review on the eighth day. Additional reviews may occur during the school year as needed. Schools may initiate the appeal process when actual student enrollment significantly exceeds PTM and has been maintained for 10 school days.
- D. Additional allocation for support staff will be based on the support staff formula specified on the previous page. Any additional allocation must be a recommendation of the Technical Assistance Team.

If a unit is approved as a result of an appeal, it must be noted that the appealed unit goes away at the end of the school year unless the unit is officially added to the budget through the next Staffing Plan.

Eighth Day Review

The enrollment and unit allocation of secondary schools will be reviewed on the eighth (8th) day of school by the Senior Manager of Staffing, the Regional Assistant Superintendent and the Technical Assistance Team. Unit adjustments will be made at this time to the appropriate staffing levels. Additional reviews may occur during the school year as needed.

Class Size

It is understood that the District will allocate a sufficient number of units to meet the requirements of the modified Class Size Law which allows a school or program that is a public school of choice under s. 1002.31 to meet class size at the school level. All of Polk District's traditional secondary schools are choice under this Section.

Any Principal making staff decisions that effectively increase the class sizes at the particular school will be subject to a review of the staffing based on the status of the 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 caused the class size to increase beyond the allocated amount.

Special Configuration

McLaughlin Fine Arts Academy receives 6 Fine Arts Teachers in addition to the other non-core unit allocation.

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



Polk County Schools

High School Staffing

Senior High School Staffing

Senior High School

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 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 or above and beyond the allocated staff.

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

- a. 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

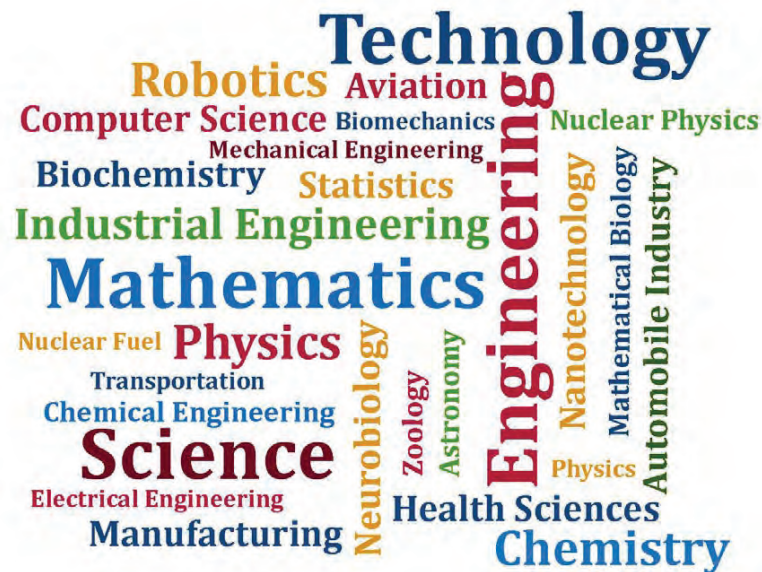
This will be done in consultation with the military.

Only one of the JROTC positions may be a 12-month position which will be designated by the hiring administrator as the senior instructor. It is not required that the person in this position hold the highest military rank. The remaining position(s) will be 10-month position(s).

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.

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



- c. Schools that are participating in shared time enrollment with Ridge and/or Triviss Technical Colleges will not receive additional allocations for courses in which Triviss or Ridge are providing teachers. This needs to be taken into consideration at all times.
- d. 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.
- e. Core classes are program staffed using 1:25 and Non-Core classes are program staffed using 1:30.

Conversions

A School may appeal to convert any support unit to another type of support unit or a Teacher unit. Flexibility has been granted to traditional secondary schools to interchange Core and Non-Core Units. Class Size Law will be observed and adhered to.

Special Configurations

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. Bartow Senior, Lakeland Senior and Haines City Senior are granted additional staffing based on enrollment/staffing formula to serve the additional classes they teach to the students of Bartow IB, Harrison, and Haines City IB. These allocations bring those schools into compliance with the student/teacher ratio of other schools. Both Fort Meade Middle/Senior and Frostproof Middle/Senior will earn one extra Guidance Counselor for Middle School.

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 Technical Assistance Team will be consulted along with the Principal, Assistant Superintendent, Multiple Pathways Education, and the Regional Assistant Superintendent.

Senior High Staffing

Administration	Principal	(1)
	Assistant Principal 12-month	(1)
	Assistant Principal 11-month	(1)

Up to 2 Dean Units may be converted: (1) APII 11-mo and (1) APII 10-mo
Conversion from Dean Unit to APII unit will not eliminate Dean Units.

Basic Support Units	Admin Asst, Sch (Dean)	(2)
	Guidance Counselor	(2)
	Library Media Specialist	(1)
	Teacher, Network Mgr (10-mo)	(1)
	Teacher, Testing Coordinator	(1)
	Discretionary Unit	(1)
	Secretary, 12-month, Principal	(1)
	Secretary, 12-month, Terminal Operator	(1)
	Secretary, 11-month, Finance	(1)
	Secretary, 10-month, School	(1)
	Paraeducator - Clinic LPN	(1)
Virtual Education Facilitator	(1)	

Additional School Staff

Schools will receive additional support units based on 8th day enrollment count according to the following plan.

8 th Day Enrollment	Add'l Counselor	Add'l Dean	Add'l 10-mo Secretary	Add'l Clinic LPN
900			2 nd	
1000	3 rd			
1300		3 rd	3 rd	
1400	4 th			
1500			4 th	
1700			5 th	
1800	5 th			
1900		4 th		
2200	6 th			
2300		5 th		
2600	7 th	6 th	6 th	
3000	8 th		7 th	2 nd
3400	9 th			

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. 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 Release Periods	ENROLLMENT	
	Minimum	Maximum
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 student 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.

Harrison School for the Arts

Will be staffed as:

Teacher, Non-Core Units	(16.632)
Principal	(1)
Assistant Principal II 11-month	(1)
Guidance Counselor	(2)
Secretary, 12-month, Principal	(1)
Secretary, 11-month, School	(1)
Secretary, 10-month, School	(1)
Paraeducator – Network Mgr (11 mo)	(1)
Staff members and/or Consultative Services agreement for technical work for performances after school	(.368)

PTM for FY21: 600

Haines City Senior High School International Baccalaureate Program

Teacher, Basic Units	(18)
Assistant Principal, 12-month	(1)
Guidance Counselor	(1)
Secretary, 12-month, School	(1)
Secretary, 11-month, School	(1)

PTM for FY21: 237

Bartow Senior High School International Baccalaureate Program

Will be staffed as follows:

Teacher, Basic Units	(18.868)
Principal	(1)
Assistant Principal 11-month	(.5)*
Resource Specialist/Guidance Counselor (11 months and supplement)	(1)
Secretary, 12-month, Principal	(1)
Secretary, 11-month, School	(1)

PTM for FY21: 266

* Bartow High School and International Baccalaureate School are each allocated an additional .5 APA, which they will combine as an Assistant Principal serving both schools. (School Board approved 4/24/01)

The Technical Assistance Team determines additional staffing needs. Bartow High School & Haines City High School are allocated additional staff to serve these students in the elective subjects.

Summerlin Academy at Bartow High School

(Military Academy School within a school at Bartow Senior High)

Administration	Principal, 12-month	(1)
	Admin Asst, Sch (Dean)	(1)
	Secretary, Principal, 12-months	(1)
	Paraeducator - Media II	(1)

Core, Non-Core and support units will be earned by program staffing through a combined PTM of Bartow Senior High and Summerlin Academy.

PTM for FY21: 509

Kathleen Aero-Space Academy

Administration	Assistant Principal, 12-month	(1)
	Secretary, 11-month, School	(1)

PTM for FY21: 345

Winter Haven High School Cambridge Program

Teacher, Resource	(1)
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PTM for FY21: 310

Adherence to staffing and appeal criteria is based upon adequate funding.

Appeal Guidelines

In order to protect the basic academic program and maintain a balance in class sizes, the appeal procedures serve as a guide for senior high administrators in determining Teacher assignments and class schedules. Southern Association of Colleges and Schools (SACS) staffing guidelines must be maintained by the Principal at all times in class loads and support staff:

- A. Consistent with SACS accreditation standards, the following practices should be observed:
 - 1. The school's overall student/professional staff ratio shall not be greater than 21:1. All part-time or special teachers shall be computed as a fractional part of full-time equivalency. (See standard 4.9.4.)

- 2. The maximum student period per week per classroom Teacher will be 875 (Teacher load of 175 students in 5 classes), based on projected enrollment for the second semester, except for classroom teachers of typing, physical education, and musical performing groups (see standard 4.9.5).
- 3. The Associate Superintendent, Human Resource Services must approve exceptions, other than those listed above. In approving additional exceptions, overloads of 5% or more of the teaching staff are considered major deficiencies.

B. The Technical Assistance Team will monitor each senior high school's master schedule in the spring and fall with respect to the SACS accreditation standards.

- 1. Regional Assistant Superintendent reviews the master schedule in the spring to ensure that academic units have been correctly applied and in the fall to ensure proper class sizes and reasonable balance.
- 2. Regional Assistant Superintendent may use the Technical Assistance Team and or the Senior Manager, Staffing to review the senior high school's master schedule.

C. When the eighth day enrollment of the school is greater or less than the PTM, the unit allocation of the school will be automatically adjusted by the review committee and the Principal. Additional reviews may occur during the school year as needed.

D. If a unit is approved as a result of an appeal, it must be noted that the appealed unit terminates at the end of the school year unless the unit is officially added through the next Staffing Plan.

Eighth Day Review

The enrollment and unit allocation of secondary schools will be reviewed on the eighth (8th) day of school by the Senior Manager of Staffing, the Regional Assistant Superintendent and the Technical Assistance Team. Unit adjustments will be made at this time to the appropriate staffing levels. Additional reviews may occur during the school year as needed.

Class Size

It is understood that the District will allocate a sufficient number of units to meet the requirements of the modified Class Size Law which allows a school or program that is a public school of choice under s. 1002.31 to meet class size at the school level. All of Polk District's traditional secondary schools are choice under this Section.



Any Principal making staff decisions that effectively increase the class sizes at the particular school will be subject to a review of the staffing based on the status of the 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 caused the class size to increase beyond the allocated amount.

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

Polk County Schools

Learning Support Staffing



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

Prior to making any staffing appeal schools will request a review of the school’s units by the Senior Manager, ESE Area. 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. Classroom appeals for assistance should not be initiated until Paraeducator usage in the designated classroom has been maximized and verified.

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. In appeals, these students are excluded from the secondary ESE teachers’ class lists for time they are on the job site. ESE instructional units allocated to schools **may not** be converted to office or non-student contact positions.

ESE Units

- PreK: 8-12 students
- Elementary: Level 111, 112, 113 Inclusion/Support Facilitation/Co-teach:
 - K-3 = 10-12 students
 - 4-5 = 13-15 students
- Resource/Self-contained:
 - Grades K-5 = 8-10 students
 - Level 254: Grades K-5 = 7-9 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 = 20-25 students
- Resource/Self-contained:
 - Middle = 12-14 students
 - High = 14-18 students
- Level 254: Grades 6-12 = 10-13 students
- Level 255: Grades 6-12 = 3:1 ratio student to adult

All considerations for additional units will be based upon full-time FTE.

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. As additional Paraeducators (vocational trainers) are needed, the Unit Appeal Form should be completed, including a list of students at each site in the area as well as those on the waiting list.

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.

The ESE Area Office must be involved when considering a Student Specific Paraeducator for extra adult assistance.

**Assistance for Schools
With Exceptional Students**

One LEA Facilitator unit will be assigned on an annual basis to the 13 elementary schools with the largest number of ESE units and to each of the regular middle and middle/senior schools. The units are to be used to facilitate ESE processes at the school and not as a discretionary unit. The LEA Facilitator may have “caseload” students assigned but may not-function as a Dean of Discipline or Guidance Counselor. LEA Facilitators are required to attend regularly scheduled training meetings with District Office staff. LEA Facilitators 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)
	Guidance Counselor/Resource Teacher	(1)
	Paraeducator – 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)
	Guidance Counselor/Resource Teacher	(1)
	Paraeducator – 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)
	Guidance Counselor/Resource Teacher	(1)
	Paraeducator - Network Mgr (11-mo)	(1)
Roosevelt Academy	Middle Principal	(1)
	Middle Assistant Principal (11-mo)	(1)
	Secretary, 12-Month, Principal	(1)
	Secretary, 12-month, School T.O.	(1)
	Guidance Counselor	(1)
	Teacher, Network Mgr (10-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. All appeals should be accompanied by the schedules of the school’s existing interpreters and their assigned students.

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.



Polk County Schools

**Preschool Programs
Staffing**

**Polk County Schools Preschool Programs: Head Start
Voluntary PreKindergarten/
Title I PK
Florida First Start**

Preschool Programs Philosophy

All families regardless of family dynamics want their children to develop and learn. Polk County Schools will provide an environment that supports the socio-emotional, cognitive, language, and physical development of the young child. The environment will be developmentally appropriate with sensitive awareness of the unique needs of individuals, familial and cultural differences and federal, state and local health and educational expectations. Programs will use a delivery model that most appropriately meets the child's and family's needs.

The following indicates the personnel assigned to Preschool Programs. These employees serve the Head Start, Voluntary PreKindergarten, Title I PK and Florida First Start Programs:

Director, Preschool Programs	1
Senior Coordinator, Preschool – Head Start	1
Coordinator – Budget – Head Start	1
School Psychologist, Head Start	1
School Social Worker, Head Start	1
TRST, Head Start Information Technology	1
TRST, Head Start Compliance Quality Assurance	1
TRST, Head Start Professional Development	1
TRST, Head Start Curriculum Coordinator	1
TRST, Head Start Certification Compliance	1
Child Care Services Specialist - Head Start	1
ERSEA Specialist - Head Start	3
ERSEA Specialist - Voluntary PreKindergarten	3
ERSEA Specialist – Title I PK	1
Senior Technician - Florida First Start	1



The following Head Start positions are allocated based on Head Start classroom counts:

- Family Service Advocate - Head Start: 2 classrooms
- Para - Outreach Facilitators - Head Start: more than 2 classrooms or assigned to geographic area as family - community services monitor
- Resource Teachers - Head Start
Based on support for up to six classrooms and one district wide as community center manager.
- Teacher - Head Start: School Readiness Act of 2007
As mandated a change of the staffing credentialing requirements: no later than September 2013 at least 50% of the nation's Head Start teachers will have baccalaureate degrees. Anticipated staffing for SY~~2019~~-20-21 will be 31 teachers depending on available funding.
- Child Development Associate Teachers (CDAT) - Head Start 1
CDAT per nine children with a class size of 18 to partner with another CDAT or FI DOE certified teacher. (TPR 2:18)

The following Voluntary PreKindergarten and Title I PK positions are allocated based on grant funding and contractual agreements:

- Resource Teachers - Title I/VPK
Based on the grant funding for Quality Initiatives through the ELC-Polk. Anticipated staffing will be 4 for SY20-21 from Title I
- Child Development Associate Teachers (CDAT) - Title I PK/VPK
Based on parent request for prekindergarten services with 1 CDAT for up to 10 children.

The following Florida First Start positions are allocated based on grant funding through ELC – Quality Initiative Agreement:

- Child Development Associate Teacher (CDAT) - Florida First Start-4 for SY20-21.
- Senior Technician – Florida First Start – 1 for SY20-21.

Head Start Program

Head Start is a national program that promotes school readiness by enhancing the social and cognitive development of children through the provision of educational, health, nutritional, social and other services to enrolled children and families.

Voluntary Prekindergarten (VPK)

The intent of the VPK portion of the Class Size Law is to ensure that all children are intellectually, emotionally, physically and socially ready to enter school and reading to learn, fully recognizing the crucial role of parents as their child's first teacher. All of Florida's 4-year-old children are eligible to receive 540 instructional hours during the school year or 300 hours during the summer free of charge to the parent.

Florida First Start

The Florida First Start program is a home-school partnership designed to give children at risk of future school failure the best possible start in life. We support parents in their role as their children's first teacher. Our emphasis is to help families enhance their children's intellectual, physical, language, and social development by involving parents in their children's education during the critical first three years of life. Through early parent education and support services, the program lays the foundation for later learning and future school success by fostering effective parent – school relationships.

Title I PreK

The use of Title I, Part A funds for eligible preschool children is as follows: A participating school may use its Title I, Part A funds to operate a preschool program. Or an LEA may reserve an amount from its total allocation to operate a Title I, Part A preschool program for eligible children in the district as a whole or for a portion of the district. All children in the attendance area of a school-wide program school are eligible for preschool services.

Special note:

All Polk County Schools Preschool Program classrooms support inclusive practices for ESE students within the regular education classroom environment.



Polk County Schools

**Multiple Pathways
Education
Staffing**



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

Adult Education Full-Time Staff

West Area Adult School

- Assistant Principal 12-month (1)
- Teacher, Resource Specialist 11-month (1)
- Teacher, Resource Specialist 10-month (1)
- TRST, GED (1)
- Teacher, Network Manager (1)
- Guidance Counselor 11-month (1)
- Secretary, Principal 12-month (1)
- Secretary, School 12-month (1)
- Secretary, School 11-month (3)
- Teacher, Full-Time (10)
- Teacher, Full-Time (Grant Funded) (1)
- TSA, Adult Ed (Grant Funded) (1)
- Para – CDAT Preschool (Grant Funded) (1)
- Para Pre-K (Grant Funded) (1)

East Area Adult School

- Assistant Principal 12-month (1)
- Teacher, Resource Specialist 11-month (1)
- Teacher, Network Manager (1)
- Guidance Counselor 11-month (1)
- Student Intake Specialist (Grant Funded) (1)
- Secretary, Principal 12-month (1)
- Secretary, School 12-month (2)
- Secretary, School 11-month (2)
- Teacher, Full-Time (8)
- (ABE, ASE, ESOL, GED, and ESE determined by need)
- Teacher, Full-Time (Grant Funded) (2)
- TSA, Adult Ed (Grant Funded) (1)
- Paraeducator – Instructional (Grant Funded) (2)

Guidance 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

CO-OP Clerical:

East Area Adult School	24 Hours per Week
West Area Adult School	26 Hours per Week

Schools that are unable to employ a qualified high school CO-OP person may use the CO-OP hours to hire a part-time 12-month secretary. The Staffing Committee must approve this choice each year. CO-OP clerical helpers may be employed for twelve months.

Additional Staff

High School GED

- 1 full-time instructor – Lakeland High School
- 1 part-time instructor – Lake Wales High School (Charter)

Security - Each school shall apply annually for a security person, if needed.

Instructional Staff

Adult Secondary--Adult Secondary Education classes should have enrolled enough students (average class size of 18) to pay for the instructor and/or Paraeducator. If the class does not have enough students to pay for the instructor, a fee should be considered to subsidize the class.

Adult Basic 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 15 per class) to pay for the instructor.

Enrollment	Teaching Units/Classes	Paraeducators
15	1	0
22	1	1
28	1-2	0-1

Community Education

Each center may recommend as many teachers and Paraeducators as needed to serve the Community Services activities. The Principal is responsible for making sure the amount of activities does not exceed the budget for the fiscal year.

Adult Disabled Teachers

An adult disabled class should have enrolled enough students to pay for the instructor and Paraeducators according to current funding formula.

Enrollment	Teaching Units/Classes	Paraeducators
13	1	0
18	1	1
23	2	0

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)
Teacher, Basic Non-Core Units	(6)
Guidance Counselor, Secondary	(1)
Teacher, Network Mgr (10-mo)	(.33)
Secretary, School, 12-month	(1)
Secretary, School 10-month	(1)

PTM for FY21: 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)
Teacher, Network Mgr (10 mo)	(1)
Guidance 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

PTM for FY21: 141

Hospital Homebound

Teacher, Basic Unit	(16)
ESE LEA Facilitator (Grant Funded)	(1)

Polk Acceleration

Assistant Principal 12-month	(1)
Teacher, Basic Unit	(4)
Teacher, Network Mgr (10-mo)	(.33)
Guidance 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)
Teacher, Network Mgr (10-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)
Guidance Counselor, Elementary	(1)
Guidance Counselor, Secondary	(1)
School Psychologist	(1)
Teacher, Network Mgr (10 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.

PTM for FY21: 245



DJJ Education Programs

The following indicates the personnel assigned to DJJ Educational Programs. These employees are housed at the Bartow Youth Academy, 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 are Highlands Youth Academy and PACE Center for Girls, which receive 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)
Guidance 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 appeal for 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.

Polk County Schools

Alternative Education Programs



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
Guidance Counselor	1
Social Worker (SAI funded)	1
Mental Health Counselor	1
Teacher, Basic Units	12
Teacher, ESE	4
Paraeducator – Media II	1
Paraeducator - 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
Guidance 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
Paraeducator - Network Mgr (10-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.



Polk County Schools

Facilities & Operations Staffing



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

1. Base Allocations:

Cleaning hours are established based on each 8 hour custodian assigned 24,000 square feet of cleanable space.

Formula: $\text{Square Footage} / 24,000 \times 40 = \text{Weekly Hours}$

2. Additional Hours:

Hours are assigned for additional programs as follows:

- Portable Classroom and Restroom 2 hours per week

Polk County Schools

3. 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.

4. 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.

Appendices



Adherence to the provisions within this Staffing Plan is contingent upon availability of fund



Appendix A

Extended Contracts

Extended contract days provided in this section are to be counted from the first day following the end of the 2019-2020 school year up through the end of the 2020-2021 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 2020-2021 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

Up to eighteen days may be approved as determined by the Assistant Superintendent, Learning Support.



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

Secondary Guidance Counselors work a 216-day/11-month schedule. 196 of those days coincide with the 10-month teacher work schedule. The timing of the remaining 20 days will be mutually agreed upon annually. In the event that such agreement cannot be reached, the Principal reserves the right to assign those dates in order to meet the best interests of the students and staff. None of the 216 days is classified as extended contract.



**POLK COUNTY
PUBLIC SCHOOLS**
STUDENTS FIRST

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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>265,833,122</u>
B. Plus tax increases due to Value Adjustment Board	
and other assessment changes.....	\$ <u>(618,674.00)</u>
C. Actual property tax levy.....	\$ <u>266,451,796</u>
This year’s proposed tax levy.....	\$ <u>283,909,653</u>

A portion of the tax levy is required under state law in order for the school board to receive **\$626,031,042** in state education grants. The required portion has **increased** by **2.76 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 27, 2021, at 5:01 p.m. at Jim Miles Professional Development
Center located at 4270 Wallace Rd, Lakeland, FL 33812.**

A DECISION on the proposed tax increase and the budget will be made at this hearing.



BUDGET SUMMARY

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF POLK COUNTY ARE 25.5 PERCENT MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

FISCAL YEAR 2021-22

PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:		PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:	
Required Local Effort (including Prior Period Funding)	Discretionary Critical Needs (Operating or Capital)	Operating or Capital	
Adjustment Millage of 0.000	3.581	0.000 Not to Exceed 2 Years	0.000
Local Capital Improvement (Capital Outlay)	1.500	Debt Service	0.000
Discretionary Operating	0.748 (Operating)		
Discretionary Capital Improvement	0.000		
		TOTAL MILLAGE	5.829

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal Sources	\$ 3,760,000	\$ 584,390,828	\$ 1,141,797			\$ 589,292,625
State Sources	\$ 638,910,905	760,000	584,660	\$ 6,748,672		\$ 647,004,237
Local Sources	\$ 211,744,869	637,000		161,682,652	\$ 133,046,284	\$ 507,110,805
TOTAL SOURCES	\$ 854,415,774	\$ 585,787,828	\$ 1,726,457	\$ 168,431,324	\$ 133,046,284	\$ 1,743,407,668
Transfers In	\$ 81,688,120		40,493,290			\$ 122,181,410
Fund Balances/Reserves/Net Assets - July 1, 2021	\$ 71,619,159	12,382,502	24,351,113	221,236,364	6,700,540	\$ 336,289,678
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 1,007,723,054	\$ 598,170,330	\$ 66,570,860	\$ 389,667,688	\$ 139,746,824	\$ 2,201,878,755
EXPENDITURES						
Instruction	\$ 671,464,574	\$ 353,811,993				\$ 1,025,276,567
Pupil Personnel Services	\$ 37,159,497	24,413,014				\$ 61,572,511
Instructional Media Services	\$ 9,102,895	4,789,446				\$ 13,892,342
Instructional & Curriculum Developmt.Srvs.	\$ 6,233,962	14,339,220				\$ 20,573,183
Instructional Staff Training	\$ 1,952,953	23,977,811				\$ 25,930,764
Instructional Technology Support	\$ 11,757,863	5,244,100				\$ 17,001,963
Board of Education	\$ 2,241,808	982,464				\$ 3,224,271
General Administration	\$ 4,074,103	5,428,016				\$ 9,502,119
School Administration	\$ 57,838,763	25,348,973				\$ 83,187,736
Facilities Acquisition Construction	\$ 26,112,626	11,573,760		\$ 249,084,559		\$ 286,770,945
Fiscal Services	\$ 5,009,580	2,233,824				\$ 7,243,404
Food Services	\$ -	55,316,089				\$ 55,316,089
Central Services	\$ 12,492,127	6,374,763			131,104,000	\$ 149,970,891
Pupil Transportation Services	\$ 41,277,033	18,593,005				\$ 59,870,039
Operation of Plant	\$ 24,009,279	13,275,168				\$ 37,284,447
Maintenance of Plant	\$ 16,109,070	7,124,835				\$ 23,233,906
Administrative Technology Support	\$ 8,468,680	3,711,367				\$ 12,180,048
Community Services	\$ 393,559	339,633				\$ 733,192
Debt Service	\$ -		\$ 37,183,732			\$ 37,183,732
TOTAL EXPENDITURES	\$ 935,698,373	\$ 576,877,483	\$ 37,183,732	\$ 249,084,559	\$ 131,104,000	\$ 1,929,948,147
Transfers Out				122,181,410		\$ 122,181,410
Fund Balances/Reserves/Net Assets - June 30, 2022	\$ 72,024,681	21,292,847	29,387,128	18,401,719	8,642,824	\$ 149,749,199
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$ 1,007,723,054	\$ 598,170,330	\$ 66,570,860	\$ 389,667,688	\$ 139,746,824	\$ 2,201,878,755

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 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 4.329 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 \$70,137,228 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 purchase of maintenance, service, driver's education, 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

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

All concerned citizens are invited to a public hearing to be held on **Tuesday, July 27, 2021, at 5:01 p.m.** at Jim Miles Professional Development Center located at 4270 Wallace Rd, Lakeland, FL 33812.

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.





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STUDENTS FIRST

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