

2023

District Budget

July 1, 2022 - June 30, 2023



Frederick Heid, Superintendent



POLK COUNTY
PUBLIC SCHOOLS

STUDENTS FIRST

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POLK COUNTY
PUBLIC SCHOOLS

STUDENTS FIRST

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SUPERINTENDENT'S MESSAGE

Greetings,

The 2022-23 school year is shaping up to be an exciting and challenging time for Polk County Public Schools!

As superintendent, please allow me to share some highlights and look at what's in store for the future.

Our district has begun implementing a new strategic plan with specific goals that ensure we are placing Students First. This plan is our roadmap for the next five years, guiding how we will develop great teachers and leaders, engage families and community stakeholders, use our resources wisely, and meet all of our students' needs.

The district is also moving forward with the One-to-One Digital Learning Initiative, providing an internet-accessible device for every PCPS student. This is an enormous undertaking that will better position our students for success in the digital age. Our students need to have convenient access to technology, and we must help them understand how to use these devices safely and effectively. We must also support and train our teachers to develop lessons that take advantage of this new resource.

Research shows that regular school attendance is vital to a student's success. This year, PCPS will be partnering with our parents and guardians to reduce excessive absences. We've hired Community Outreach Facilitators who will work with families to figure out why children experiencing chronic absenteeism are not attending school, and develop strategies to get them back into the classroom.

We are also facing the stark reality that challenges will build as our population booms. Polk is the fastest-growing county in Florida and the seventh-fastest in the nation. Our enrollment — now more than 110,000 students — is projected to grow by an additional 50,000 students over the next 12 to 15 years.

Our county's half-cent sales tax referendum, which was renewed by voters in 2018, will remain a critical resource for necessary repairs and construction projects. But there is no single solution for keeping pace with this exponential growth. PCPS must rely upon a variety of strategies, including:

- Comprehensive rezoning to better utilize capacity at school sites
- Expanding or upgrading existing schools to accommodate more students
- Constructing new schools

No matter what difficulties await us, it's my pleasure to work alongside the more than 13,500 employees, including 7,000 teachers, responsible for making our schools magical places where learning takes place. My greatest thrill is visiting campuses and seeing firsthand the life-changing connections being forged.

Academic excellence is achieved when we truly care about our youth and dedicate ourselves to helping them succeed. Nothing compares to the satisfaction of helping students realize their true potential. There will be tough days ahead, but these powerful moments make the hard work worthwhile.

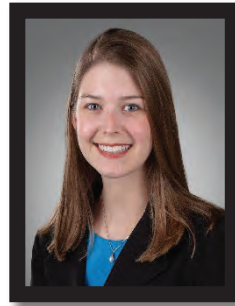
Thank you for taking the time to review this definitive financial publication for PCPS and explore our fiscal practices for the upcoming year.

Sincerely,

Frederick R. Heid
Superintendent
Polk County Public Schools



SCHOOL BOARD ORGANIZATION CHART



Dr. WILLIAM ALLEN
District 1

- FSBA Board of Directors – ALT
- Academics Committee
- Jr. Achievement Committee

Current Term
Nov 2020-Nov 2024
Elected in 2020

LORI CUNNINGHAM
District 2

- Audit & Finance Committee

Current Term
Nov 2020-Nov 2024
Elected in 2004

SARAH FORTNEY
District 3

- FSBA Board of Directors
- FSBA Certified Board Member
- Central Florida Public School Board Coalition
- FSBA Vice Chair Equity Committee
- Facilities & Operations Committee
- Polk County Value Adjustment Board - ALT

Current Term
Nov 2018-Nov 2022
Elected in 2018

SARA BETH WYATT
District 4

- Board Chair
- Polk Vision Board of Directors
- FSBA Advocacy Committee - ALT

Current Term
Nov 2020-Nov 2024
Elected in 2016

KAY FIELDS
District 5

- Sales Tax Oversight Committee
- Polk County Head Start Committee

Current Term
Nov 2018-Nov 2022
Elected in 2002

LYNN WILSON
District 6

- Polk County Value Adjustment Board
- Financial Committee

Current Term
Nov 2018-Nov 2022
Elected in 2014

LISA MILLER
District 7

- Vice Chair
- FSBA Advocacy Committee
- Polk Education Foundation
- Polk Vision Liaison
- Calendar Committee

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-sixth (26th) largest school district in the United States. We anticipate approximately 116,184 students enrolled for the 2022-23 school year an increase from 109,476 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 172 sites throughout Polk County - 66 elementary; 5 elementary/middle; 9 elementary/middle/high; 20 middle; 4 middle/high; 17 high; 3 technical career centers; 2 adult; 33 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 three and four-year old students (5) voluntary prekindergarten programs during the school year and through summer programming There are 21 elementary schools housing 23 Voluntary Prekindergarten (VPK) classrooms serving 400+ children. Additionally, there are 22 Title 1 elementary schools housing 22 PK classrooms serving 405 children. Head Start 942 students are served in 23 elementary schools. Childcare (preschool) is offered at Kathleen High School, Ridge Community High School, Auburndale High School, and Haines City High School as part of Career Academy programs where students can earn college credit toward the field of childcare. Additionally, the exceptional student education program serves approximately 800 preschool aged students with identified disabilities.

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

BUDGET HIGHLIGHTS AND OVERVIEW

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

- **Third Grade Program** – This five-hour program, offered at select elementary schools, is designed to support retained 3rd grade students. This program provides students with targeted and intensive reading interventions. The curriculum provides standards-based reading interventions based on the six components of reading: oral language, phonological awareness, phonics, fluency, vocabulary, and comprehension. For more information, please contact your child's school.
- **Middle School Course Recover and High School Credit Recovery** – This summer program, offered at select secondary schools, is designed to support middle school students who need to recover a core course completion and high school students needing to recover a core credit. The secondary Summer Learning at PCPS utilizes Edgenuity. For more information, please contact your child's school.
- **Exceptional Student Education/Extended School Year (ESY)** – This program, located at Doris Sanders, Karen Siegel, and Jean O'Dell Learning Centers, supports students with Individualized Education Plans (IEPs) specifying the need for an extended school year program (specific IEP entry criteria applies). 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, offer over 60 programs for both high school and adult students in the following Career Clusters: *Architecture & Construction; Arts, A/V Technology & Communication; Business Management & Administration; Education & Training; Energy; Health Science; Hospitality & Tourism; Human Services; Information Technology; Law; Public Safety & Security; Marketing, Sales & Service; Science, Technology, Engineering & Mathematics (STEM); Transportation, Distribution and Logistics*. Specific programs include: Dental Assisting; Practical Nursing; Surgical Technology; Culinary Arts; Computer Systems Technology; Air Conditioning; Aircraft Airframe Mechanics; Aircraft Powerplant Mechanics; Cosmetology; Heavy Duty Truck and Bus Repair; Accounting Operations; Automotive Service Technology; Auto Collision and Repair; Applied Welding; Drafting; Construction; Administrative Assistant; Medical Administrative Specialist; and Pharmacy Technician. **East and West Area Adult schools** offer over 16 satellite programs to help adults obtain their GED (General Education Diploma), acquire skills necessary to enter or advance in the workforce, or enhance their personal development. More than 10,000 adults are served annually by these four centers.

BUDGET HIGHLIGHTS AND OVERVIEW

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

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

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

2022-2023 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 2020-21 Polk received \$7,750.11 per student and ranked at 59th in the state. Polk's per student funding decreased to \$7,567.37 for FY 2021-22 and fell to the 61st ranked district in order of funding from highest to lowest. For 2022-23, Polk funding is estimated to be \$7,976.46 per student, a \$409.09 increase, and Polk's moved up to a rank of 55 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 2022-23 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.

BUDGET HIGHLIGHTS AND OVERVIEW

As school districts in Florida, and around the nation, continue to face many challenges, the focus remains on adding resources in the classroom to improve academic performance and to meet all standards and mandates at the federal and state levels. At the same time, school districts in Florida are dealing with a recovering economy, meager federal and state funding, potential loss of additional revenue, and a slowly recovering property tax base. Polk County's student population is expected to increase again for the 2022-23 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 \$1.003 billion (actual results) for the 21-22 school year to \$1.167 billion for the 2022-23 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 2022-23 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 \$40 per member for the 2022 health plan. With that increase, The School Board contribution increased to \$814 per month per employee towards healthcare benefits. For more information, see "Internal Service Funds - Employee Health Insurance" below.

The District is required to contribute over \$188 million in property tax dollars (Required Local Effort or RLE) in order to receive \$585 million in Total State FEFP. In order to generate the required portion, the District must levy 3.271 mills on the \$59.8 billion in property value of Polk County. Total local operating property tax millage of 4.019 mills (including Discretionary Local Effort) is expected to generate almost \$231 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 \$99.7 million as of July 1, 2021 to \$114.6 million as of June 30, 2022. The final ending fund balance of 9.39% for FY2021-22 was more than the Board policy of 5%.

As of the original 2022-23 budget, unrestricted ending fund balance projected for June 30, 2023 is 3.73% as calculated below:

Total Revenue per ESE139 Original Budget	\$ 956,873,611	Nonspendable/Restricted Fund Balance	\$ 34,855,809
Minimum Percentage Requirement	x 3.00%	Committed/Assigned/Unassigned FB	<u>35,730,389</u>
Minimum State-Required Fund Balance	<u>\$ 28,706,208</u>	Total Ending Fund Balance	<u>\$70,586,198</u>

Board Policy Fund Balance calculation: $\frac{\$35,730,389}{\$956,873,611} = 3.73\%$

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 2022-23 is expected to generate more than \$86 million, an increase of \$15.9 million over 2021-22. 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 2022-23, for the 11th year in a row. The Public Education Capital Outlay allocation for **school maintenance** for 2022-23 is \$0 for the fourth 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 \$62.7 million for 2022-23.

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 2022-2023. Impact fee assessments are currently restricted by the Polk County Board of County Commissioners (BOCC) to 50% of the total

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 2021-22 was \$289 million. Please note that this fund balance is unusually high due to the \$192 million sales tax bond revenue from June 2019. Typically, the Capital Projects fund balance is between \$50-80 million. The fund balance is anticipated to decline to \$107 million for 2022-23.

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 \$24.3 million as of June 30, 2021, to \$27.9 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 2022-23 in the amounts of \$1.1 million and \$900 thousand respectively, resulting in a total debt service projected ending fund balance of \$29.9 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.

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 2021-22 was \$20 million. Fund balance is budgeted to increase to \$22.9 million by the end of 2022-23.

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 \$124.3 million for 2022-23. 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 \$54 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 2022-23.

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

BUDGET HIGHLIGHTS AND OVERVIEW

Appropriations Act (CRRSAA). A portion of these funds must be utilized to specifically address Non-Enrollment, 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 \$275,391,809 to further aid the District's response to the COVID-19 Pandemic.

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

Special Revenue/MISC Funds

Special Revenue/MISC Funds are Federal through State and Local Revenues distributed through the state or an intermediate agency to the school district. They are used for specific purposes that do not fall in the Other Category. Funding for 2022-23 is budgeted to be around \$3.5 million. Retained Earnings at June 30, 2022 was \$0. No change to fund balance is expected during 2022-23.

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 by 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. Premiums paid for by employees have yet to be determined for the 2023 plan year, as negotiations are still underway with both unions

Fund balance as of June 30, 2022 was \$9.6 million, an increase from \$2.9 million on July 1, 2021. The total board contribution for FY 2021-22 was \$6 million and another \$6.75 million increase in revenue will be needed during 2022-23 to increase the stability of the fund even further. Polk County Schools opened a new Health Clinic in 2016 and now has two Health Clinics available for employees and covered dependents.

Workers' Compensation



BUDGET HIGHLIGHTS AND OVERVIEW

The Worker's Compensation fund had an ending fund balance for 2021-22 of \$3.4 Million. Premium rates will be \$0 for the current fiscal year. The 2022-23 budgeted ending fund balance is projected at \$800 Thousand.

General Liability

The General Liability fund ended the 2021-22 year with a fund balance of \$359 Thousand. Ending fund balance for 2022-23 is projected to drop to around \$ 240 Thousand.

Auto Liability

Fund balance in the Auto Liability fund increased from \$1.64 Million as of July 1, 2021 to \$2.09 Million as of June 30, 2022. Ending fund balance for 2022-23 is projected to be \$ 1.94 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.

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.*

As of the completion of the budget book, the 2022-2026 Strategic Plan is currently in the development phase



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, Sr. Director

General Administration

Frederick Heid – Superintendent of Schools

Wayne Green – Deputy Superintendent

Rebecca Raulerson – Regional Assistant Superintendent

Tracy Collins – Regional Assistant Superintendent

Deron Williams – Polk Virtual, Director

Benjamin Henry – Regional Assistant Superintendent

Elizabeth Nave – Regional Assistant Superintendent

Pat Barnes – School Improvement, Assistant Superintendent

Steven Warner – Community Liaison, Director

Wendy Dodge – Governmental Affairs, Director

Jason Pitts – Chief of Staff

Jason Geary – Public Relations & Strategic Partnerships, Director

Susan Copeland – Polk Education Foundation, Director

Brett Butler – Discipline, Senior Director

Wendy Dodge – Legislative Affairs

TBA – Superintendent's Attorney

Teaching and Learning Services

Joseph McNaughton – Associate Superintendent, CAO

Beth Cummings – Fine Arts, Director

TBA – ESOL, Director

Cheryl Joe – Professional Development, Sr. Director

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

Candy Amato – Charter Schools, Sr. Director

Kerri Foster – K-12 Math, Sr. Director

Ann Everett – K-12 Reading, Sr. Director

Diane Plowden – K-12 Writing, Director

Ann Everett – Office of Acceleration/Innovation, Sr. Director

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

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

Lori Allen – Preschool Programs, Director

Tammy Cassels – Learning Support, Assistant Superintendent

Diane Taylor – Exceptional Student Ed., Director

Denise Santos – Behavior and Mental Health, Director

Sherry Scott – Student Services, Director

Human Resource Services

Brian Warren – Associate Superintendent, H.R.S.

Tony Kirk – Human Resource Services, Sr. Director

Chandra Hall – Equity & Diversity Management, Sr. Director

Barry Marbutt – Employee Relations, Director

Paula Dull – Personnel, Director

Cheryl Hill – Recruitment & Educator Quality, Director

Business Services

Heather Jenkins, Associate Superintendent, CFO

James “JD” Fout – Budget, Sr. Director

TBA – Accounting, Sr. Director

Dana Torres – Payroll, Sr. Director

Tara McDowell – Payroll, Director

Linda King – Risk Management, Sr. Director

Michael Kragh – Purchasing Services, Sr. Director

Andrew Baldwin – Federal Programs & Grants Management, Sr. Director

Alyson Dort – Title I, Director

Operations

Angela Usher- Facilities and Operations, Assistant superintendent

Harry Fix – Architectural Services, Director

Doug Dodgson – Custodial Services, Director (contracted)

Dwight Marsh – Maintenance Services, Director

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)

Anne Pasco - Information Systems & Technology, Assistant Superintendent

Lindsay Sharp – Digital Learning, Sr. Director

DJ Dynes – Information Services, Director

Diane Rivera – Software Development, Director

Catherine Sawyer – School Technology Services, Director

Lindsay Sharp – Digital Learning & Innovation, Sr. 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

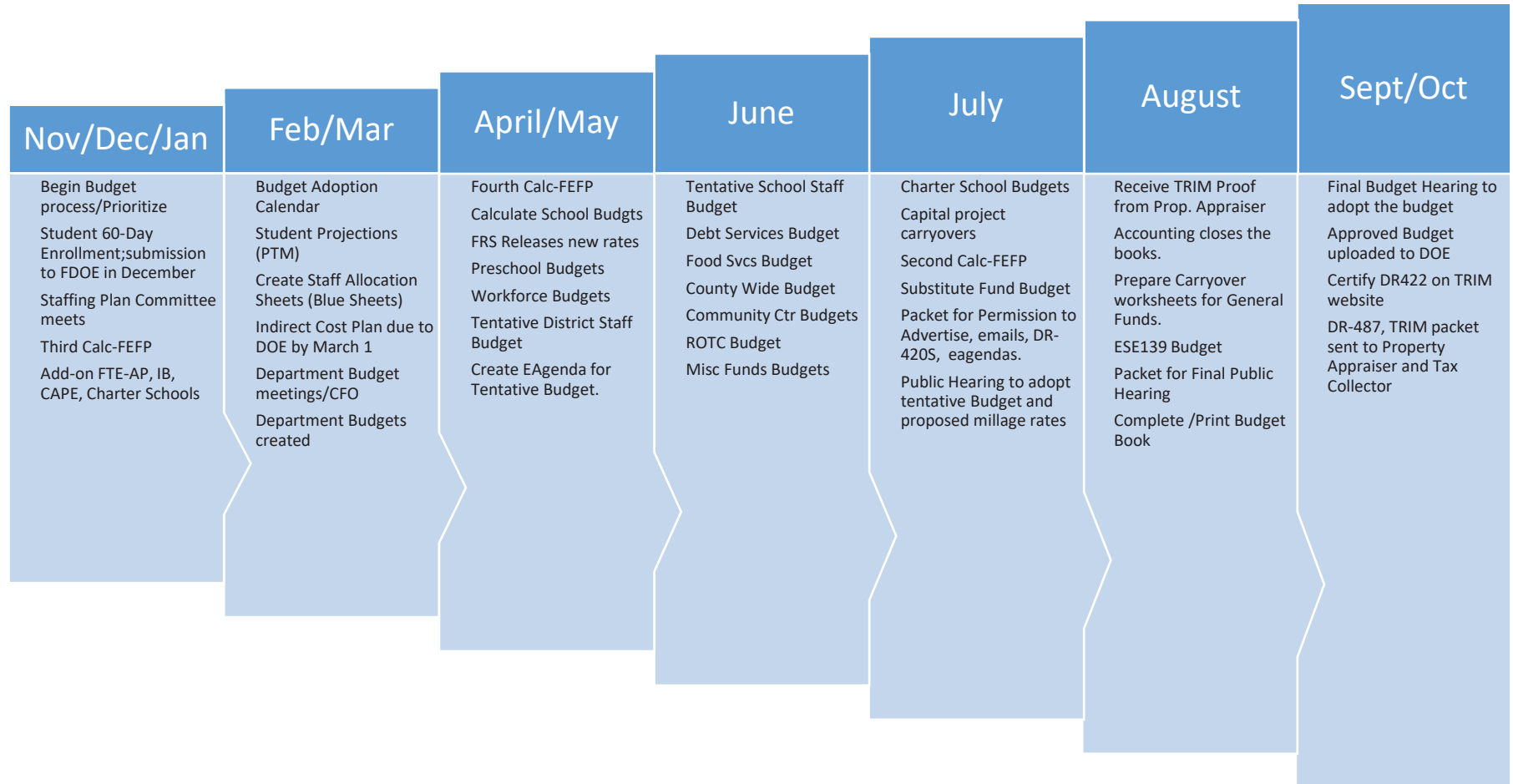
Ref Date	District Date	Activity	Statutory Requirement	Statutory Reference
D On 07/01	Thursday 07/01/22	Property Appraiser certifies Roll.	July 1 or date of certification, whichever is later.	200.065(1) 193.023(1)
	Friday 07/15/22	Receive from the Department of Education, Required Local Effort.	Not later 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 07/19/22*	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 07/23/22	Newspaper advertisement.	Advertising summary of tentative budget including proposed millage rates.	200.065(2)(f) 1011.03
	Tuesday 07/26/22**	Public Hearing. Not less than 2 nor more than 5 days after advertising.	School Board adopts tentative budget and proposed millage rates.	200.065(2)(f)
D+35 By 08/04	Tuesday 08/02/22	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 09/06/22**	Adopt the District Budget	Public Hearing to adopt final budget and millage rates	200.065(2)(c) 200.065(2)(f)
	Friday 09/09/22	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 10/07/22	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: <https://go.boarddocs.com/fl/polk/Board.nsf/Public?open&id=policies>. These policies, along with any others that are dynamically adopted, are reviewed during the budget process by professional staff to ensure continued relevance and to identify any gaps that should be addressed.

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

FINANCIAL PLANNING POLICIES

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

SYNOPSIS OF BOARD POLICY AND DISTRICT ADMINISTRATIVE PROCEDURES

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

REVENUE POLICIES

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

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

EXPENDITURE POLICIES

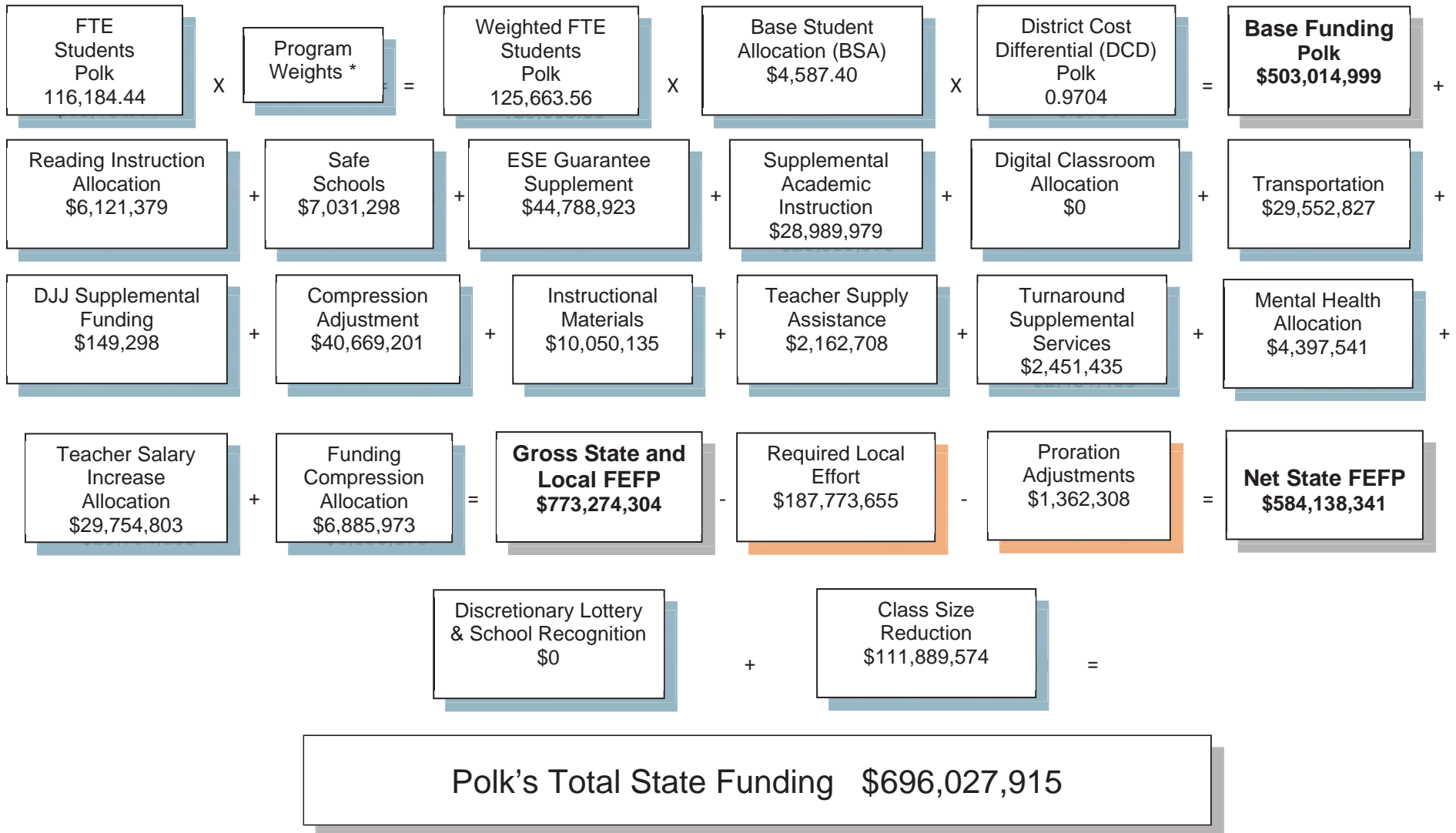
Prudent expenditure planning and accountability will ensure fiscal stability. Expenditures from District and all other funds available for the public school program shall be authorized by law and procedures prescribed by the School Board.

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

SYNOPSIS OF BOARD POLICY AND DISTRICT ADMINISTRATIVE PROCEDURES

- **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.

2022-2023 FLORIDA EDUCATION FINANCE PROGRAM- POLK COUNTY



* Per FY23, 2nd Calculation
Total is not adjusted for Scholarships.

SCHEDULE AND COMPARISON

Polk County School Board
Comparison of 2021-22 to Current 2022-23 FEFP Calculation

FEFP CALCULATION SCHEDULE	2021-22	2022-23	Difference
	4th Calculation	2nd Calculation	
The FEFP is calculated five times for each year's appropriation. These calculations are as follows:			
1. 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.	K-12 Unweighted FTEs 112,515.90 K-12 Weighted FTEs (Funded) 121,981.73	116,184.44 125,663.56	3,668.54 3,681.83
2. 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.	State Base Student Allocation (BSA) District Cost Differential (DCD) Polk County Schools BSA	\$ 4,372.91 0.9683 4,234.29	\$ 4,587.40 0.9704 217.32
3. 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.)	Weighted FTE x BSA x DCD Teacher Salary Allocation Compression Adjustment .748 Mills Compression Adjustment .250 Mills	516,505,867 19,985,476 33,911,167	559,405,531 29,754,803 40,669,201
4. 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.	Funding Compression Allocation Turnaround Supplemental Services Safe Schools Allocation Mental Health Allocation Supplemental Academic Instruction Reading Allocation Teachers Classroom Supply Allocation Instructional Materials Allocation ESE Guaranteed Allocation Digital Classrooms Allocation DJJ Supplemental Allocation Student Transportation Allocation Virtual Education Contribution Additional Allocation	5,294,046 704,210 5,888,746 4,433,760 28,351,547 4,569,633 2,105,599 10,177,956 43,086,243 127,434 189,796 26,253,624 0 0	6,885,973 2,451,435 7,031,298 5,263,814 28,989,979 6,121,379 2,162,708 10,050,135 44,788,923 (127,434) 146,298 29,552,827 0 0
5. 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.	Gross State and Local FEFP Less: Required Local Effort Taxes Less: Federal State Fiscal Stabilization Allocation Gross State FEFP Student Reserve Allocation/Additional Student Prior Year Adjustment Proration Adjustments Net State FEFP Adjustment for McKay Scholarship Prog (Est) Family Empowerment Scholarship Instructional Materials Scholarship Deductions Prior Year Inst Materials Scholarship Deductions Adjusted Net State FEFP Discretionary Lottery Enhancement School Recognition Class Size Reduction Allocation TOTAL STATE FEFP	701,585,104 (167,440,941) 0 534,144,163 15,780,040 335,680 (9,276,621) 540,983,262 (10,209,626) (31,830,232) 0 (33,412) 498,909,992 - - 108,385,964 607,295,956	773,274,304 (187,773,655) 0 585,500,649 0 0 (1,362,308) 584,138,341 0 (50,493,829) 0 0 533,644,512 0 0 111,889,574 645,534,086
	Local Property Taxes School Taxable Value Required Local Effort Basic Discretionary Local Effort Supplemental Discretionary Local Effort Total Local Property Taxes SUB-TOTAL	48,706,408,048 167,440,941 34,975,097 0 202,416,038 851,416,172.00	59,797,479,953 187,773,655 42,939,374 0 230,713,029 926,740,944.00
	Federal State Stabilization Allocation	0	0
	Total FEFP & Federal Stabilization	\$ 851,416,172	\$ 926,740,944
	K-12 Unweighted FTE FEFP Calculated Revenue per UFTE	112,515.90 \$ 7,567.07	116,184.44 \$ 7,976.46
			3,668.54 \$ 409.39

FTE FORECASTING OVERVIEW AND STUDENT ENROLLMENT HISTORY

What is FTE? *FTE = Full Time Equivalent*

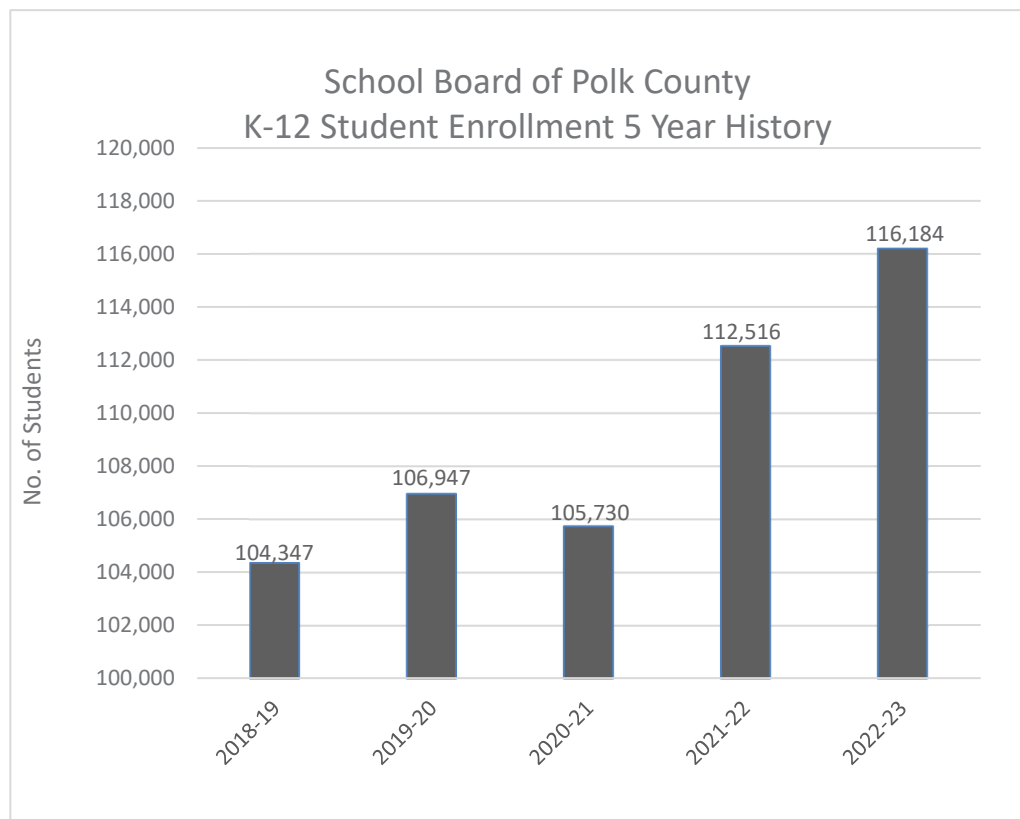
Full-Time Equivalent students are the primary basis for state allocations, whether in the Florida Education Finance Program (FEFP) or categorical programs. One FTE (unweighted) is equal to one student receiving 900 hours of instruction for grades 4-12 and 720 hours in grades K-3.

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.



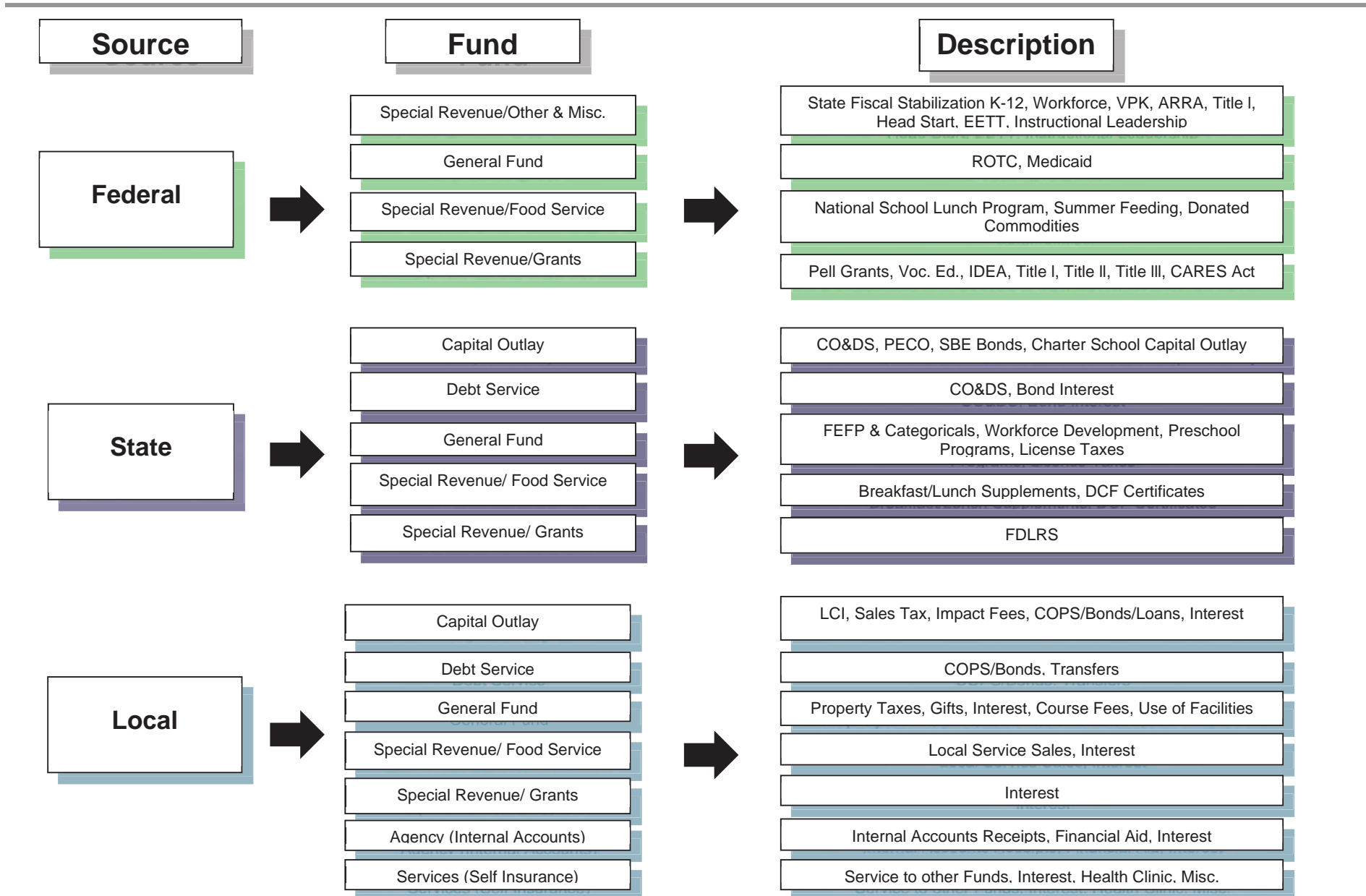


POLK COUNTY
PUBLIC SCHOOLS

STUDENTS FIRST

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Funds Structure and Major Revenue Sources



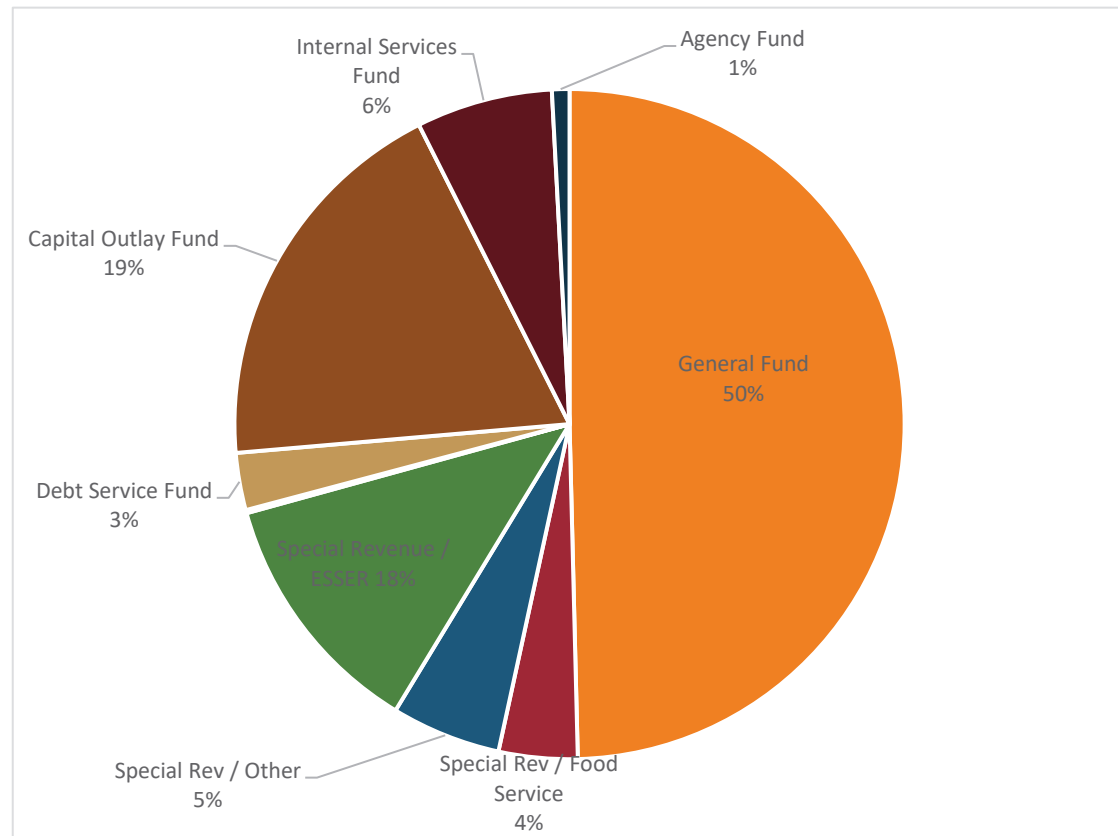
SUMMARY OF BUDGET (ALL FUNDS) 2022-2023

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		\$ 3,935,867	\$ 67,949,070	\$ 124,315,641	\$ 282,949,534	\$ 3,516,318	\$ 1,141,797				\$ 483,808,227
Total State Revenue		709,715,589	789,000	-	-	-	568,885	\$ 8,209,218			719,282,692
Total Local Revenue		243,222,155	715,000	-	-	-	-	148,750,487	\$ 136,658,855	\$ 9,430,258	538,776,755
Total Incoming Transfers		95,752,152	-	-	-	-	35,354,910	-	750,000	-	131,857,063
Loss Recoveries											-
Beginning Fund Balance		\$114,635,332	\$ 19,977,775	54,973	-	-	27,921,674	288,939,073	17,418,084	10,406,882	479,353,793
TOTAL REVENUES, TRANSFERS & FUND BALANCE		\$ 1,167,261,095	\$ 89,430,845	\$ 124,370,614	\$ 282,949,534	\$ 3,516,318	\$ 64,987,267	\$ 445,898,777	\$ 154,826,939	\$ 19,837,140	\$ 2,353,078,529
EXPENDITURES	Function										
Instructional Services	5000	\$ 726,437,023	\$ -	\$ 58,834,863	\$ 117,301,505	\$ -	\$ -	\$ -	\$ 410,000	\$ -	\$ 902,983,391
Support Services:											
Pupil Personnel Services	6100	40,813,595	-	8,236,080	15,642,784	1,606	-	-	-	-	64,694,065
Instructional Media Services	6200	8,826,332	-	885,318	3,795,612	-	-	-	-	-	13,507,262
Instructional & Curriculum Developmt.Srvs.	6300	6,080,835	-	12,873,453	4,046,685	-	-	-	-	-	23,000,973
Instructional Staff Training	6400	2,234,528	-	34,772,167	7,180,239	341,244	-	-	-	-	44,528,178
Instructional Technology	6500	16,067,565	-	99,271	15,704,692	-	-	-	-	-	31,871,528
Board of Education	7100	2,127,588	-	-	10,542,945	-	-	-	-	-	12,670,533
General Administration	7200	3,660,370	-	3,969,711	-	-	-	-	-	-	7,630,081
School Administration	7300	57,879,847	-	-	450	-	-	-	-	-	57,880,297
Facilities Acquisition Construction	7400	47,890,825	-	-	51,244,660	2,411,240	-	207,591,841	-	-	309,138,566
Fiscal Services	7500	6,985,381	-	43,431	-	-	-	-	13,636	-	7,042,448
Food Services	7600	12,768	66,566,042	25,768	717,027	-	-	-	-	-	67,321,605
Central Services	7700	13,598,672	-	1,701,052	16,357,060	-	-	-	133,512,542	-	165,169,327
Pupil Transportation Services	7800	48,994,083	-	437,349	18,281,856	-	-	-	-	-	67,713,289
Operation of Plant	7900	87,471,350	-	72,230	19,611,495	758,737	-	-	208,670	-	108,122,482
Maintenance of Plant	8100	17,512,152	-	90,448	616,010	-	-	-	19,200	-	18,237,810
Administrative Technology	8200	8,921,976	-	-	28,004	-	-	-	-	-	8,949,980
Community Services	9100	1,160,007	-	2,274,500	1,878,509	-	-	-	-	11,583,456	16,896,472
Debt Service	9200	-	-	-	-	-	35,118,351	-	-	-	35,118,351
Total Instructional & Support Services		1,096,674,897	66,566,042	124,315,641	282,949,534	3,512,827	35,118,351	207,591,841	134,164,048	11,583,456	1,962,476,637
Transfers		-	-	-	-	-	-	131,107,063	750,000	-	131,857,063
Ending Fund Balance		70,586,198	22,864,803	54,973	-	3,491	29,868,916	107,199,873	19,912,891	8,253,684	258,744,829
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE		\$ 1,167,261,095	\$ 89,430,845	\$ 124,370,614	\$ 282,949,534	\$ 3,516,318	\$ 64,987,267	\$ 445,898,777	\$ 154,826,939	\$ 19,837,140	\$ 2,353,078,529
BREAKDOxN OF ENDING FUND BALANCE BY TYPE											
Ending Fund Balance:											
Nonspendable		\$12,372,634	\$ 1,921,005								\$ 14,293,639
Restricted		22,483,175	20,943,798	\$ 54,973			\$ 29,868,916	\$ 107,199,873		\$ 8,253,684	188,804,419
Assigned		1,494,780									1,494,780
Unassigned		34,235,609									34,235,609
Retained Earnings									\$ 19,912,891		19,912,891
Total		\$70,586,198	\$ 22,864,803	\$ 54,973	\$ -	\$ -	\$ 29,868,916	\$ 107,199,873	\$ 19,912,891	\$ 8,253,684	\$ 258,741,338



PERCENTAGE OF BUDGET BY FUND
2022-2023

General Fund	\$ 1,167,261,095
Special Rev / Food Service	89,430,845
Special Rev / Other	124,370,614
Special Rev / ESSER	282,949,534
Special Rev / Misc	3,516,318
Debt Service Fund	64,987,267
Capital Outlay Fund	445,898,777
Internal Services Fund	154,826,939
Agency Fund	19,837,140
Total	\$ 2,353,078,529



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

REVENUE	GENERAL	SPECIAL REVENUE FOOD SERVICE	SPECIAL REVENUE OTHER	SPECIAL REVENUE ESSER	SPECIAL REVENUE MISC	DEBT SERVICE	CAPITAL OUTLAY	INTERNAL SERVICES	AGENCY	TOTALS	
Total Federal Revenue	\$ 4,354,704	\$ 67,206,918	\$ 115,036,823	\$ 120,012,471	\$ 1,073,310	\$ 1,076,715				\$ 308,760,941	
Total State Revenue	620,035,121	797,412	-	-	-	568,918	\$ 8,342,579			629,744,030	
Total Local Revenue	225,172,524	649,953	30,915	-	-	692,891	233,184,494	\$ 128,670,138	\$ 11,246,074	599,646,988	
Total Incoming Transfers	54,508,251	-	-	-	-	36,441,756	-	706,854	-	91,656,861	
Loss Recoveries										-	
Beginning Fund Balance	\$99,754,547	\$8,100,183	19,618	-	-	24,340,581	215,245,278	16,577,882	10,406,882	374,444,971	
TOTAL REVENUES, TRANSFERS & FUND BALANCE	\$ 1,003,825,147	\$ 76,754,466	\$ 115,087,356	\$ 120,012,471	\$ 1,073,310	\$ 63,120,861	\$ 456,772,350	\$ 145,954,874	\$ 21,652,956	\$ 2,004,253,792	
EXPENDITURES	Function										
Instructional Services	5000	\$ 591,101,892	\$ -	\$ 45,115,344	\$ 63,829,556	\$ 21,395	\$ -	\$ -	\$ 310,032	\$ -	\$ 700,378,219
Support Services:											
Pupil Personnel Services	6100	40,749,833	-	6,250,904	6,047,809	1,688	-	-	-	-	53,050,234
Instructional Media Services	6200	7,705,398	-	834,401	494,069	-	-	-	-	-	9,033,868
Instructional & Curriculum Developmt.Srvs.	6300	6,474,052	-	9,076,230	346,887	84,463	-	-	-	-	15,981,632
Instructional Staff Training	6400	2,887,749	-	17,987,252	1,231,061	24,529	-	-	-	-	22,130,590
Instructional Technology	6500	17,115,213	-	29,690,312	18,165,883	-	-	-	-	-	64,971,408
Board of Education	7100	1,814,048	-	-	676,661	-	-	-	-	-	2,490,709
General Administration	7200	3,492,212	-	2,642,369	10,261,004	-	-	-	-	-	16,395,585
School Administration	7300	49,097,187	-	1,215	190,588	-	-	-	-	-	49,288,990
Facilities Acquisition Construction	7400	11,772,744	-	-	235	485,137	76,883,270	-	-	-	89,141,385
Fiscal Services	7500	2,831,447	-	65,875	691	-	-	-	-	-	2,898,014
Food Services	7600	119,061	56,776,691	78,765	-	-	-	-	-	-	56,974,517
Central Services	7700	11,794,017	-	1,018,611	10,604,380	-	-	127,324,693	-	-	150,741,702
Pupil Transportation Services	7800	43,198,696	-	216,840	2,246,065	-	-	-	-	-	45,661,601
Operation of Plant	7900	66,525,727	-	58,806	4,855,661	349,095	-	193,554	-	-	71,982,843
Maintenance of Plant	8100	25,064,309	-	36,873	131,573	107,004	-	1,657	-	-	25,341,416
Administrative Technology	8200	6,968,035	-	-	-	-	-	-	-	-	6,968,035
Community Services	9100	478,193	-	1,958,588	930,349	-	-	-	11,246,074	-	14,613,204
Debt Service	9200	-	-	-	-	-	35,199,187	-	-	-	35,199,187
Total Instructional & Support Services		889,189,816	56,776,691	115,032,383	120,012,471	1,073,310	35,199,187	76,883,270	127,829,936	11,246,074	1,433,243,138
Transfers		-	-	-	-	-	-	90,950,007	706,854	-	91,656,861
Ending Fund Balance		114,635,332	19,977,775	54,973	-	-	27,921,674	288,939,073	17,418,084	10,406,882	479,353,793
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE		\$ 1,003,825,147	\$ 76,754,466	\$ 115,087,356	\$ 120,012,471	\$ 1,073,310	\$ 63,120,861	\$ 456,772,350	\$ 145,954,874	\$ 21,652,956	\$ 2,004,253,792
BREAKDOWN OF ENDING FUND BALANCE BY TYPE											
Ending Fund Balance:											
Nonspendable		\$12,372,634	\$ 1,921,005								\$ 14,293,639
Restricted		22,483,175	18,056,770	\$ 54,973			\$ 27,921,674	\$ 288,939,073	10,406,882		367,862,547
Assigned		1,494,780									1,494,780
Unassigned		78,284,743									78,284,743
Retained Earnings									17,418,084		17,418,084
Total		\$114,635,332	\$ 19,977,775	\$ 54,973	\$ -	\$ -	\$ 27,921,674	\$ 288,939,073	\$ 17,418,084	\$ 10,406,882	\$ 479,353,793

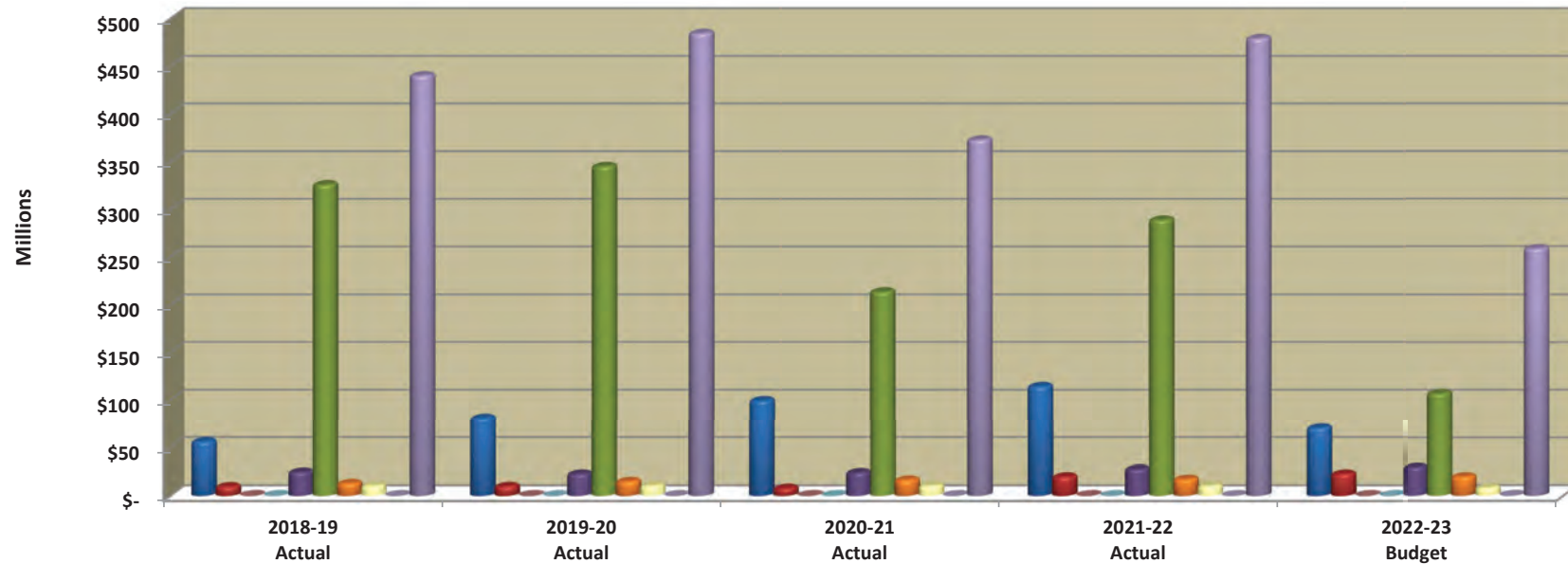


SUMMARY OF BUDGET (ALL FUNDS) 2020-2021 ACTUAL RESULTS

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	\$ 127,308,113	\$ 6,620,395	476,572,851	
Total Incoming Transfers	45,930,990					40,493,284		582,256		87,006,531	
Loss Recoveries										-	
Beginning Fund Balance	\$81,131,719	9,982,895	72,287	-	-	22,835,300	345,177,532	15,163,371	10,366,735	484,729,839	
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	\$ 143,053,740	\$ 16,987,129	\$ 1,867,803,017	
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	-			125,470,491		137,927,998	
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	125,893,601	6,580,247	1,394,605,731
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	16,577,882	10,406,882	374,247,686
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	\$ 143,053,740	\$ 16,987,129	\$ 1,855,871,320
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		10,406,882	271,941,194	
Assigned		1,130,016								1,130,016	
Unassigned		66,840,696								66,840,696	
Retained Earnings								16,577,882		16,577,882	
Total		\$99,754,547	\$ 8,100,183	\$ 19,618	\$ -	\$ -	\$ 24,340,581	\$ 213,719,991	\$ 16,577,882	\$ 10,406,882	\$ 372,919,684



FUND BALANCE TRENDS (ALL FUNDS) 5 YEAR HISTORY



	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Increase (Decrease)
General Fund	\$ 56,192,596	\$81,131,719	\$99,754,547	\$114,635,332	\$70,586,198	(\$44,049,134)
Special Revenue / Food Service Fund	9,694,966	9,982,895	8,100,183	19,977,775	22,864,803	2,887,028
Special Revenue / ESSR Fund & MISC	-	-	-	-	-	-
Special Revenue / Other Fund	144,782	72,287	19,618	54,973	54,973	-
Debt Service Fund	24,820,759	22,835,300	24,340,581	27,921,674	29,868,916	1,947,242
Capital Outlay Fund	326,053,277	345,177,532	213,719,991	288,939,073	107,199,873	(181,739,200)
Internal Services Fund	13,087,692	15,163,371	16,577,882	17,418,084	19,912,891	2,494,807
Agency Fund	10,366,735	10,366,735	10,406,882	10,406,882	8,253,684	(2,153,198)
Enterprise Fund	-	-	-	-	-	-
TOTAL	\$ 440,360,807	\$ 484,729,839	\$ 372,919,684	\$ 479,353,793	\$ 258,741,338	\$ (220,612,454)

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.

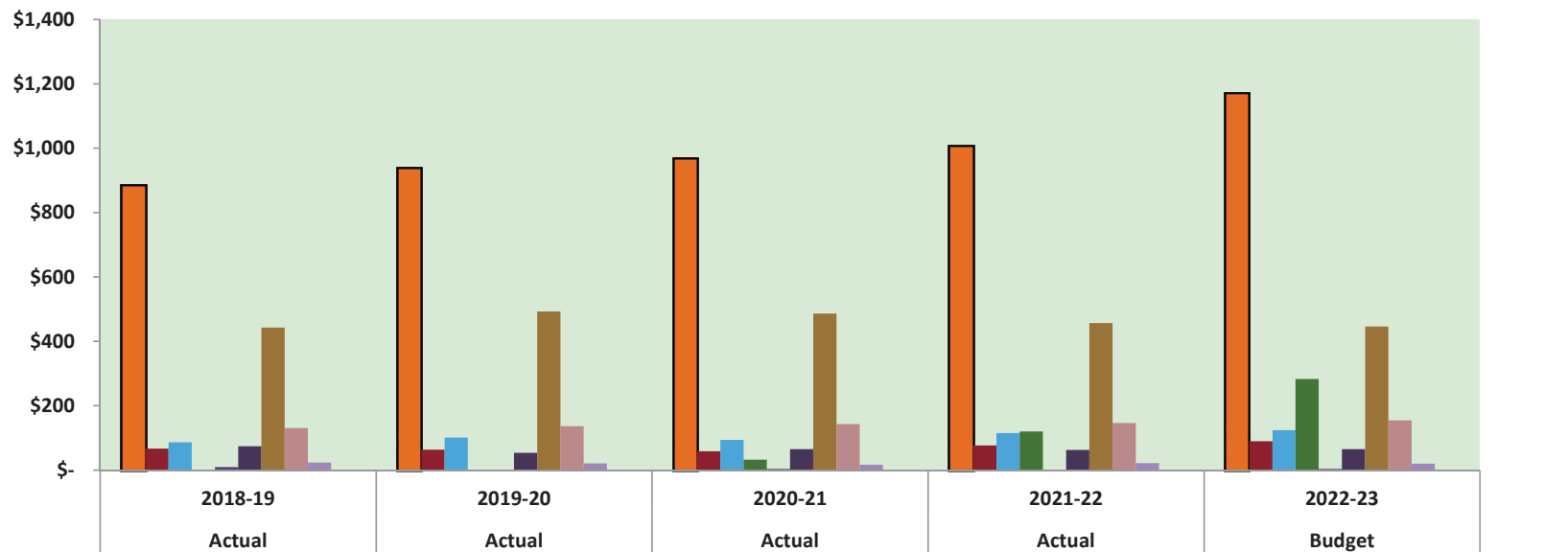


POLK COUNTY
PUBLIC SCHOOLS

STUDENTS FIRST

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COMPARISON OF BUDGET (ALL FUNDS) 5 YEAR HISTORY



	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	% of Budget
General Fund	\$ 882,282,047	\$ 936,824,045	\$ 966,569,550	\$ 1,003,825,147	\$ 1,167,261,095	0.4961
Special Revenue / Food Service Fund	67,109,779	63,567,564	58,597,472	76,754,466	89,430,845	0.038
Special Revenue / Other Fund	86,354,627	101,001,804	94,302,755	115,087,356	124,370,614	0.0529
Special Revenue / ESSR Fund	0	0	32,836,911	120,012,471	282,949,534	0.1202
Special Revenue / MISC Fund	9,895,242	1,544,241	3,683,034	1,073,310	3,516,318	0.0015
Debt Service Fund	74,494,138	53,600,027	65,589,953	63,120,861	64,987,267	0.0276
Capital Outlay Fund	443,207,954	492,760,890	486,182,474	456,772,350	445,898,777	0.1895
Internal Services Fund	131,050,944	136,206,126	143,053,740	145,954,874	154,826,939	0.0658
Agency Fund	23,489,715	20,791,042	16,987,129	21,652,956	19,837,140	0.0084
Enterprise Fund	0	0	0	0	0	0
TOTAL	\$ 1,717,884,445	\$ 1,806,295,737	\$ 1,867,803,017	\$ 2,004,253,791	\$ 2,353,078,529	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 \$559,405,531. 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 \$17.1 million less after applying the District's DCD (0.9704 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** – \$40,669,201 is provided to bring the District's levy of 0.748 mills up to the minimum funding level of \$719.62 per student. See "Discretionary Local Effort" below for more detailed information.
- **Turnaround Supplemental Services** – \$2,451,435, 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** – \$5,263,814 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** – \$7,031,298 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** – \$28,989,979 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** – \$6,121,379 is to provide K-12 comprehensive, district-wide systems of research-based reading instruction.

GENERAL FUND OVERVIEW

- **Teacher Supply Assistance (formerly Teacher Lead)** – \$2,162,708 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** – \$10,050,135 is used to purchase materials for the instruction of students. The District is required to earmark \$539,106 for library media materials, \$147,356 for science lab materials, \$132,363 for ESE apps, and \$553,327 for dual enrollment. The remaining categorical is primarily expended for textbooks (80%) and other instructional materials (20%).
- **ESE Guaranteed Allocation** – \$44,788,923 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** – \$146,298 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 2022-23, Polk will be received \$0 as the state discontinued this funding.
- **Student Transportation** – \$29,552,827 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** – \$187,773,655 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 2022-23 is 3.271 mills.
- **Discretionary Local Effort** – \$42,939,374 is levied as authorized by the Legislature at a rate designed to produce a minimum of \$719.62 per student, but may not exceed 0.748 mills. The District's levy of 0.748 mills produces revenue of \$369.58 per student (unweighted FTE). The district must levy this millage to receive the \$42,939,374 Discretionary Compression/Equalization adjustment from the state (discussed above), which provides an additional \$350.04 per student, for a total of \$719.62 per student.

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

GENERAL FUND OVERVIEW

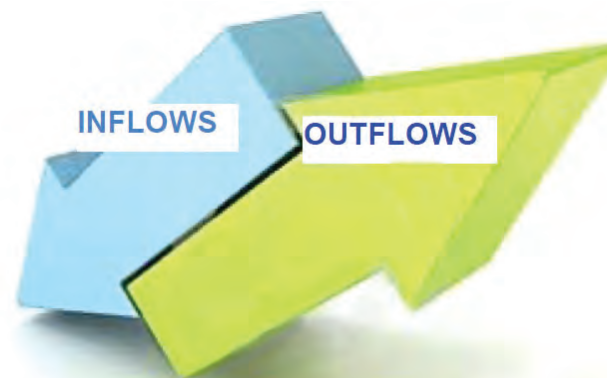
- **Discretionary Lottery & School Recognition Allocation** – The District's total Lottery allocation is \$0. School Recognition funds are estimated at \$0 (approximately \$0 per student) for allocation directly to schools recognized for high quality by the State. Once final School Recognition allocations 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** - \$111,889,574 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%	\$ 710
Local- School Tax, Indirect Costs, Fees, misc.	23%	\$ 243
Transfers-other	9%	\$ 96
Total Inflows	100%	\$ 1.053 Billion



GENERAL FUND EXPENDITURES (Outflows)

Salaries and Benefits	64%	\$ 701
Contracted Services	19%	\$ 207
Energy Services	2%	\$ 23
Materials and Supplies	8%	\$ 84
Capital Outlay	7%	\$ 73
Other	0%	\$ 7
Total Outflows	100%	\$ 1.096 Billion

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 2022-23 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 **\$114,635,332**.

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, 2022 is as follows:

Non-spendable – Inventory	\$ 9,325,942
Non-spendable – Prepaid Expense	3,046,692
Restricted – State Required Carryover or Earmark	19,485,182
Restricted – Other or Grants	2,997,850
Assigned – Local Funds Carry-forward	1,494,780
Unassigned	78,284,743
Grand Total Beginning Fund Balance	\$114,635,332

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

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

Non-spendable – Inventory	\$ 9,325,942
Non-spendable – Prepaid Expense	3,046,692
Restricted – State Required Carryover or Earmark	22,483,175
Assigned – Local Funds Carry-forward; Reserves	1,494,780
Unassigned	34,235,609
Grand Total Ending Fund Balance	\$ 70,586,198

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 **3.73 %** as calculated below:

Total Revenue per ESE 139 Original Budget	\$ 956,873,611
Minimum Percentage Requirement	x 3.00%
Minimum Required Fund Balance	<u>\$ 28,706,208</u>

Non-spendable/Restricted	\$ 34,703,787
Committed/Assigned/Unassigned	<u>35,730,389</u>
Total Ending Fund Balance	<u>\$ 70,586,198</u>

\$35,730,389 divided by \$956,873,611 = 3.73 %

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 2021-2022. Budgeted fund balance for fiscal year 2022-2023 of 3.73% is projected to be below the District fund balance policy.



GENERAL FUND 5 YEAR HISTORY

REVENUE	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Increase (Decrease)
Total Federal Revenue	\$ 5,800,984	\$ 5,209,684	\$ 4,845,283	\$ 4,354,704	\$ 3,935,867	\$ (418,837)
Total State Revenue	584,524,395	612,847,044	626,949,208	620,035,121	709,715,589	89,680,468
Total Local Revenue	189,049,706	209,049,078	207,712,349	225,172,524	243,222,155	18,049,631
Total Incoming Transfers	48,709,286	53,525,643	45,930,990	54,508,251	95,752,152	41,243,901
Adjustments to Fund Balance	-	-	-	-	-	-
Beginning Fund Balance	54,197,676	56,192,596	81,131,719	99,754,547	114,635,332	14,880,785
TOTAL REVENUE, TRANSFERS, & FUND BALANCE	\$ 882,282,047	\$ 936,824,045	\$ 966,569,550	\$ 1,003,825,147	\$ 1,167,261,095	\$ 163,435,947
EXPENDITURES	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Increase (Decrease)
Instructional Services	\$ 558,051,838	\$ 580,485,574	\$ 587,558,242	\$ 591,101,892	\$ 726,437,023	\$ 135,335,131
Support Services:						
Pupil Personnel	34,114,747	36,693,771	40,671,621	40,749,833	40,813,595	63,761
Media	7,283,611	7,403,756	7,236,376	7,705,398	8,826,332	1,120,934
Curriculum Development	4,758,646	5,104,973	4,910,527	6,474,052	6,080,835	(393,218)
Staff Training	2,732,710	2,691,411	2,870,352	2,887,749	2,234,528	(653,220)
Instruction Related Technology	11,001,748	15,961,719	9,841,089	17,115,213	16,067,565	(1,047,649)
Board	1,814,997	2,284,615	2,743,252	1,814,048	2,127,588	313,540
General Administration	3,106,781	3,207,816	2,887,024	3,492,212	3,660,370	168,158
School Administration	45,639,554	46,651,163	46,165,360	49,097,187	57,879,847	8,782,660
Facilities	11,644,285	16,259,616	12,586,946	11,772,744	47,890,825	36,118,082
Fiscal Services	3,183,714	2,823,907	3,066,595	2,831,447	6,985,381	4,153,934
Food Service	11,886	61,125	39,801	119,061	12,768	(106,293)
Central Services	13,812,444	11,913,611	11,406,717	11,794,017	13,598,672	1,804,655
Transportation	43,822,791	40,973,201	45,157,296	43,198,696	48,994,083	5,795,387
Operation of Plant	54,620,168	53,149,802	60,860,251	66,525,727	87,471,350	20,945,623
Maintenance	23,011,532	22,758,839	20,926,784	25,064,309	17,512,152	(7,552,158)
Administrative Technology Services	6,808,309	6,733,419	7,434,422	6,968,035	8,921,976	1,953,941
Community Services	496,282	440,760	452,347	478,193	1,160,007	681,814
Debt Services	-	-	-	-	-	-
Total Instr. & Support Services	\$ 825,916,043	\$ 855,599,076	\$ 866,815,003	\$ 889,189,816	\$ 1,096,674,897	\$ 207,485,082
Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	173,409	93,250	-	-	-	-
Ending Fund Balance	\$ 56,192,596	\$ 81,131,719	\$ 99,754,547	\$ 114,635,332	\$ 70,586,198	(44,049,134)
Nonspendable	\$13,300,631	\$11,265,130	\$14,508,891	\$12,372,634	\$12,372,634	
Restricted	12,996,729	17,205,106	17,274,944	22,483,175	22,483,175	
Assigned	451,889	974,812	1,130,016	1,494,780	1,494,780	
Unassigned	29,443,347	51,686,672	66,840,696	78,284,743	34,235,609	
	\$56,192,596	\$81,131,719	\$99,754,547	\$114,635,332	\$70,586,198	
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE	\$ 882,282,047	\$ 936,824,045	\$ 966,569,550	\$ 1,003,825,147	\$ 1,167,261,095	163,435,947

Note: Actual information for fiscal year 2018-19 through fiscal year 2021-22 is from the District's Annual Financial Report. Information for fiscal year 2022-23 is based on the District Summary Budget.

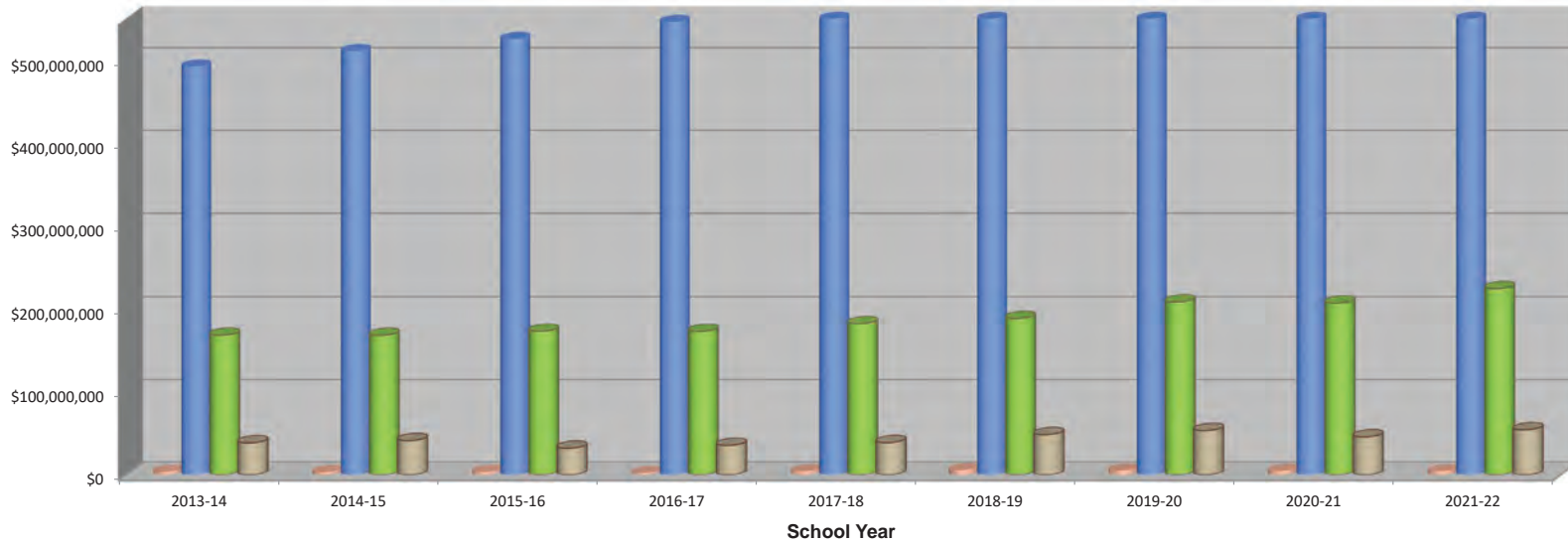


GENERAL FUND REVENUE 5 YEAR HISTORY

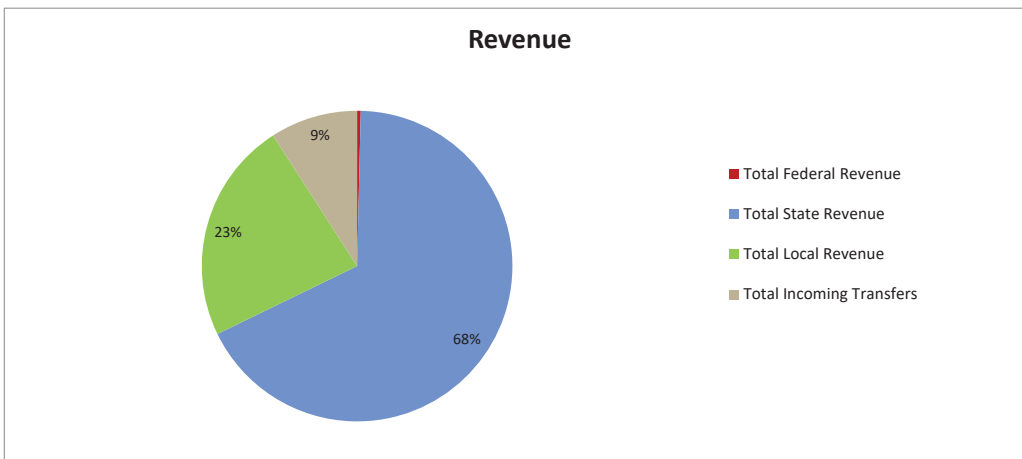
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Increase (Decrease)
Federal						
Federal ROTC	\$ 1,248,863	\$ 1,090,321	\$ 1,130,245	\$ 1,136,770	\$ 1,127,627	\$ (9,143)
Medicaid Reimbursements	2,532,017	1,529,887	3,676,900	3,217,934	2,808,240	(409,694)
Other Federal Miscellaneous	2,020,104	2,589,477	38,138	-	-	-
State						
FEFP	394,029,782	420,388,579	417,448,478	411,822,467	483,627,890	71,805,423
Workforce Development Funds	7,593,068	7,714,426	7,728,670	7,363,414	7,768,672	405,258
District Discretionary Lottery Funds	346,559	104,220	-	-	-	-
CO/DS Admin. Expense	56,529	56,529	56,574	61,573	37,701	(23,872)
Instructional Materials	* 8,801,969	9,175,547	8,699,875	10,177,956	10,050,135	(127,821)
State License Tax	949,821	934,588	954,528	992,873	960,663	(32,210)
School Recognition	4,245,319	2,681,475	-	-	-	-
Teacher Salary Increase	-	-	18,039,354	19,985,476	29,754,803	9,769,327
Transportation	* 23,720,997	23,989,657	24,258,352	26,253,624	29,552,827	3,299,203
Class Size Reduction	111,521,717	114,167,917	116,718,951	108,385,964	111,889,574	3,503,610
Pre-K Early Intervention Programs	3,921,543	3,877,413	3,278,034	4,224,705	4,920,637	695,932
Supplemental Academic Instructional	* 26,952,009	27,449,075	27,197,575	28,351,547	28,989,979	638,432
Teachers Classroom Supply Assistance	* 2,015,888	2,033,214	2,076,332	2,105,559	2,162,708	57,149
Miscellaneous	369,193	274,404	492,486	309,963	-	(309,963)
Local						
District School Tax	175,721,116	182,158,087	191,275,655	207,850,690	230,847,858	22,997,168
Course Fees	2,768,043	2,699,212	2,316,960	2,738,742	2,765,448	26,706
Interest Incl Profit (Loss) on Investments	2,629,569	1,743,703	2,849,805	(2,952,965)	256,143	3,209,108
Loss/Insurance Recovery	-	-	-	-	-	-
Indirect Costs	3,603,284	3,385,231	4,494,581	14,154,935	5,915,224	(8,239,711)
Sale of Assets	977,883	100,894	60,542	127,008	-	(127,008)
Gifts, Grants & Bequests	166,075	382,089	533,861	732,649	549,533	(183,116)
Miscellaneous	3,183,737	18,579,862	6,180,946	2,121,465	2,887,949	766,484
Other Financing Sources:						
Authorized Loan Proceeds	-	-	-	400,000	-	(400,000)
Transfers	48,709,286	53,525,643	45,930,990	54,508,251	95,752,152	41,243,901
Adjustment to Fund Balance	-	-	-	-	-	-
Beginning Fund Balance	54,197,676	56,192,596	81,131,719	99,754,547	114,635,332	14,880,785
Total	\$ 882,282,047	\$ 936,824,045	\$ 966,569,550	\$ 1,003,825,147	\$ 1,167,261,095	\$ 163,435,947

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

GENERAL FUND 10 YEAR REVENUE TREND



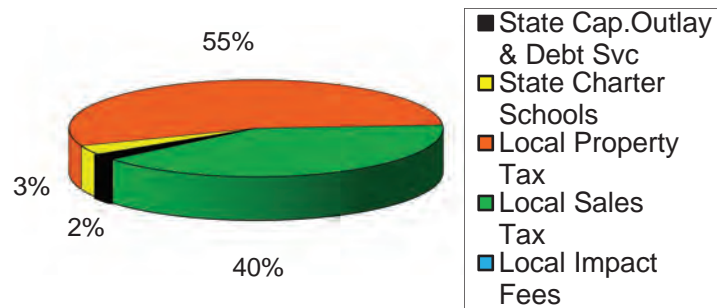
	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget 2021-22
Federal	\$ 3,678,578	\$ 3,273,215	\$ 3,545,926	\$ 2,345,627	\$ 4,339,915	\$ 5,800,984	\$ 5,209,684	\$ 4,845,283	\$ 4,354,704	\$ 3,935,867
State	492,448,310	511,068,249	525,717,112	546,210,951	556,995,691	584,524,395	612,847,044	626,949,208	620,035,121	709,715,589
Local	168,862,209	168,712,359	173,664,831	173,478,873	182,752,008	189,049,706	209,049,078	207,712,349	225,172,524	243,222,155
Transfers	38,743,834	41,408,114	32,247,010	35,634,864	39,005,344	48,709,286	53,525,643	45,930,990	54,508,251	95,752,152
Beg. Fund Bal.	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	114,635,332
	\$763,684,617	\$784,255,415	\$ 798,226,492	\$ 821,494,820	\$ 843,774,561	\$ 882,282,047	\$ 936,824,045	\$ 966,569,550	\$ 1,003,825,147	\$ 1,167,261,095



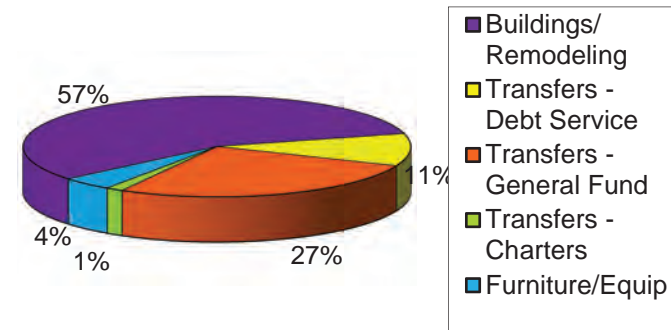
CAPITAL PROJECTS FUND OVERVIEW

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

2022-23 Capital Projects Revenue



2022-23 Capital Projects Expenditures



- Local Capital Improvement Tax (Local Property Tax)** – The School Board will levy 1.50 mills for 2022-23 which is expected to generate 86 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 (\$55.3 million in 2018-19, 59.5 million in 2019-20, 63.7 million in 2020-21, and 71.1 million in 2021-22).
- 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 2022-23 budget does not contain any PECO funding for new construction, making this the eleventh consecutive year with \$0 PECO construction funding. PECO funding for special school maintenance for the 2022-23 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 22-23 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 \$3.3 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 2022-23 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 2022-23 are \$62.7 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 2022-23 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

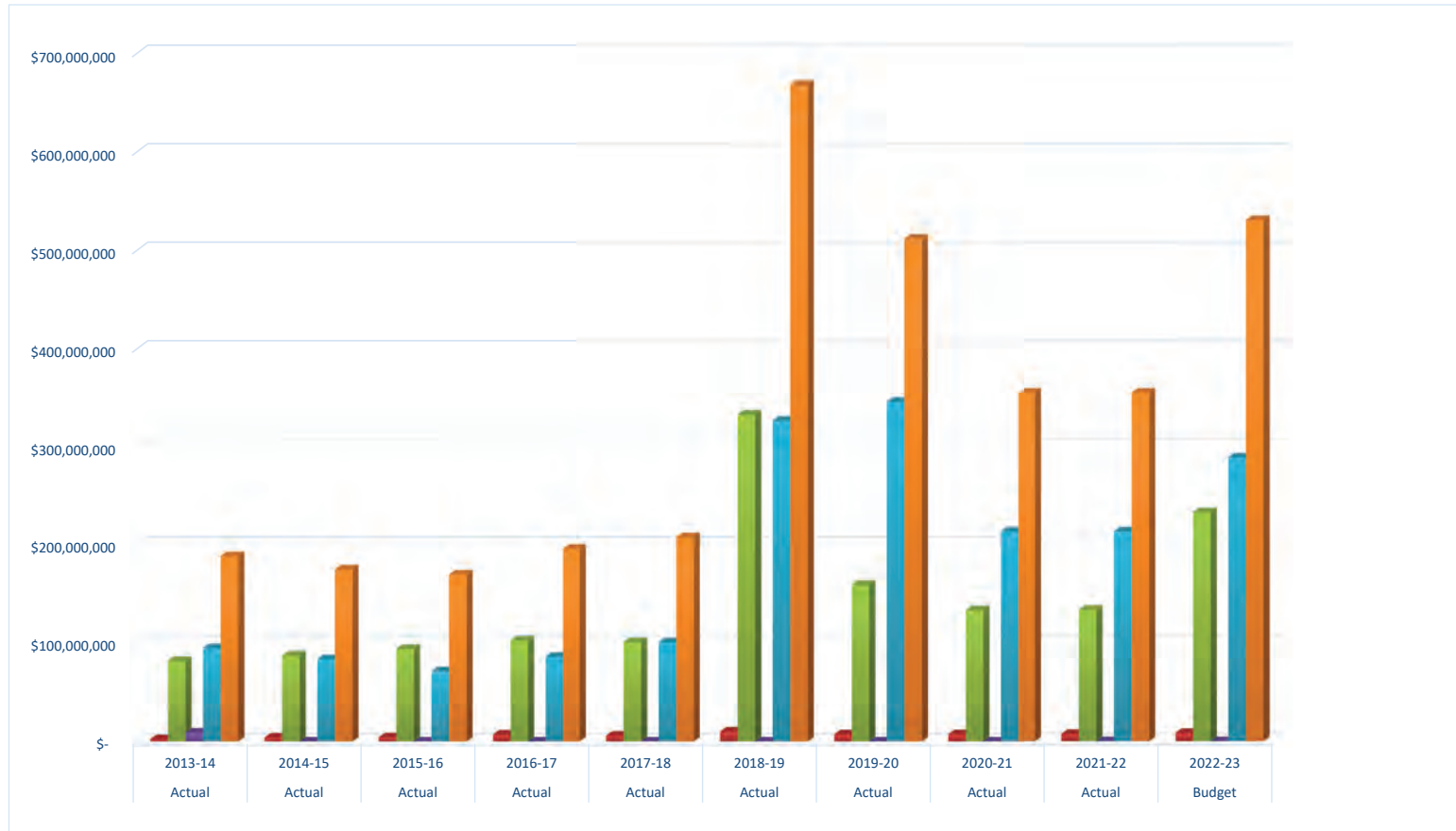
REVENUE	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Increase (Decrease)
Federal						
Miscellaneous Federal Direct			\$ 634	\$ 195		\$ (195)
State						
Capital Outlay & Debt Service	\$ 3,089,828	\$ 3,336,106	\$ 3,216,467	\$ 3,479,084	\$ 3,345,918	\$ (133,166)
Public Education Capital Outlay	3,376,546	-	-	-	-	-
Proceeds from SBE Bonds	-	-	-	-	-	-
Class Size Reduction Capital Funds	-	-	-	-	-	-
Charter School Capital Outlay Passthrough	3,585,348	3,962,957	4,132,484	4,863,300	4,863,300	-
Local						
Capital Improvement Tax	55,363,096	59,536,248	63,713,564	71,093,963	86,026,017	14,932,054
Local Option Sales Tax	50,939,372	48,661,625	59,123,828	71,051,215	62,724,470	(8,326,746)
Impact Fees	30,806,848	39,234,410	10,817,965	91,193,821	-	(91,193,821)
Proceeds of Bonds	193,000,000	-	-	-	-	-
Proceeds from Certificates of Participation	-	-	-	-	-	-
Proceeds of Loans	-	-	-	(154,505)	-	154,505
Interest	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	101,044,838	326,053,277	345,177,532	215,245,278	288,939,073	(129,932,255)
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 443,207,954	\$ 492,760,890	\$ 486,182,474	\$ 456,772,350	\$ 445,898,777	\$ (6,578,416)

EXPENDITURES	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Increase (Decrease)
(Function 7400)						
Library Books/AV Materials	\$ -	\$ -	\$ 172,126	\$ 721,027	\$ 390,000	\$ (331,027)
Buildings	5,137,360	15,061,028	129,821,686	34,317,520	165,060,143	130,742,623
Furniture/Equipment	1,616,909	7,835,686	8,989,244	10,830,238	14,254,311	3,424,074
Purchase of Vehicles	-	-	-	-	-	-
Land	40,000	11,203,891	147,078	-	50,000	50,000
Site Improvement	175,617	146,290	164,436	-	482	482
Remodeling	14,685,714	34,491,842	46,728,094	31,008,543	27,836,905	(3,171,638)
Software	99	-	-	1,300	-	(1,300)
Dues and Fees	3,615	111,105	4,172	4,642	-	(4,642)
Transfers	95,495,363	78,733,515	86,435,646	90,950,007	131,107,063	40,157,055
Ending Fund Balance	326,053,277	345,177,532	213,719,991	288,939,073	107,199,873	(181,739,200)
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE	\$ 443,207,954	\$ 492,760,890	\$ 486,182,474	\$ 456,772,350	\$ 445,898,777	\$ (6,578,416)

Note: Actual information for fiscal year 2018-19 through fiscal year 2021-22 is from the District's Annual Financial Report. Information for fiscal year 2022-23 is based on the District Summary Budget.

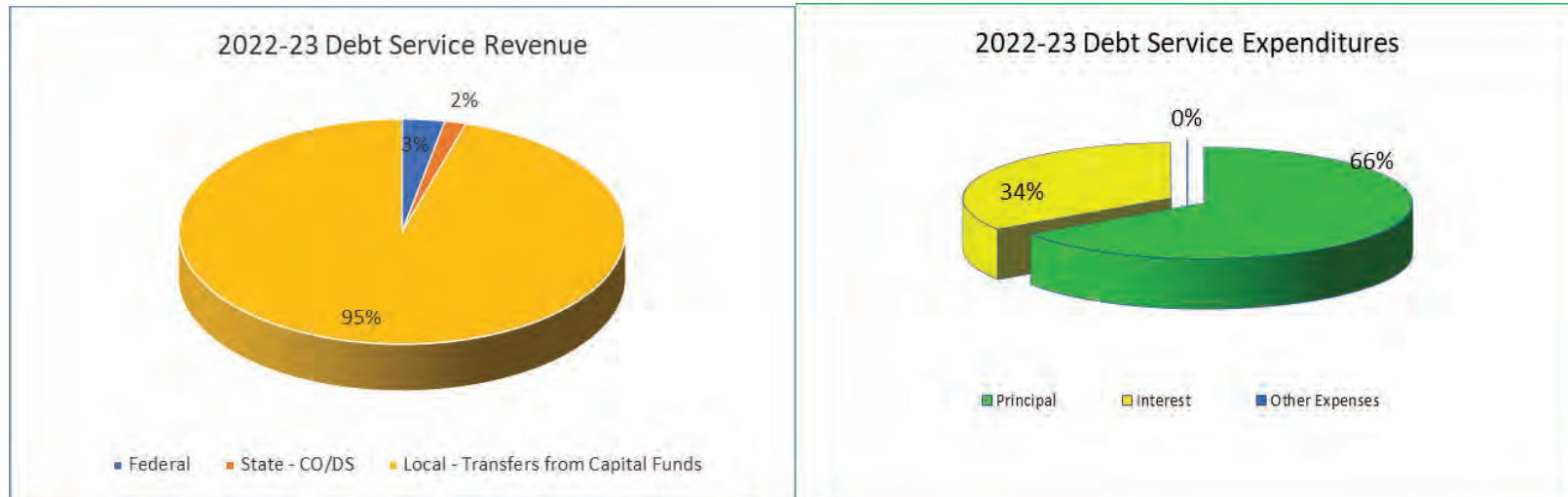


CAPITAL PROJECTS FUND 10 YEAR REVENUE TREND



	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23
State Revenue	\$ 2,365,866	\$ 3,997,797	\$ 4,226,805	\$ 7,079,807	\$ 5,903,951	\$ 10,051,722	\$ 7,299,063	\$ 7,348,951	\$ 7,348,951	\$ 8,342,384
Local Revenue	82,022,123	87,394,356	94,164,750	102,755,237	101,028,961	332,111,394	159,408,549	133,655,357	133,655,357	233,184,494
Transfers	9,098,341	-	-	-	-	-	-	-	-	-
Project Fund Balances	95,180,502	83,680,211	71,582,617	86,328,567	101,044,838	326,053,277	345,177,532	213,719,991	213,719,991	288,939,073
	\$ 188,666,832	\$ 175,072,364	\$ 169,974,172	\$ 196,163,611	\$ 207,977,750	\$ 668,216,393	\$ 511,885,145	\$ 354,724,299	\$ 354,724,299	\$ 530,465,951

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>2022-2023</u>
Local Capital Improvement Millage Proceeds (96%)	\$86,108,371
Available for Debt Service per Florida Statute*	<u>x 75%</u>
Maximum Allowed to be used for Debt Service	<u>\$64,581,278</u>
Debt service required (COPs) per schedules	<u>\$19,410,785</u>
Discretionary Half Cent Sales Tax Proceeds (100%)	\$62,724,470
Available for Debt Service per Florida Statutes	<u>x 100%</u>
Maximum Allowed to be used for Debt Service	<u>\$62,724,470</u>
Debt service required (Sales Tax Revenue Bonds) per schedules	<u>\$15,944,125</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 2021A

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

Total Debt Service on COPs for 2022-23 will be \$19,410,786. This consists of principal payments of \$15,552,242 per the chart below and interest and fee payments totaling \$5,000,341 (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	2022-23	2024-30	Total
2009C	1,104,527	20,543,000	21,647,527
2010C	842,715	5,202,285	6,045,000
2016A	6,040,000	-	6,040,000
2017A	-	-	-
2019A	750,000	34,760,000	35,510,000
2019B:	1,995,000	29,905,000	31,900,000
2021A	4,820,000	11,030,000.00	15,850,000
	\$ 15,552,242	\$ 101,440,285	116,992,527

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.

DEBT SERVICE FUND OVERVIEW

Sales Tax Revenue Bonds

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

Series 2019

Sales tax revenue bonds with a face value of \$143,285,000 were issued in June 2019 and will be repaid from the proceeds of the sales tax over a period of fifteen (15) years, beginning April 1, 2020 and ending April 1, 2034. The debt service payments are payable by the District, semiannually, October 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	2022-23	2023-24	2023-2024 to 2029-2030	Grand Total
2019	9,005,000	9,925,000	124,830,000	\$143,285,000
				\$143,285,000

Total regular debt service on Sales Tax Revenue Bonds for 2022-23 will be \$15,944,125. This consists of principal payments of \$9,005,000 per the chart above, and interest/fees payments totaling \$6,939,125.

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 \$3,355,275 bonds payable for Series 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:

2022-23	433,000
2023-24	431,000
2024-25 to 2029-30	<u>1,953,000</u>
	<u>\$2,817,000</u>

Total debt service on SBE Bonds for 2022-23 will be \$ 568,885. This consists of principal payments of \$433,000 and interest/fee payments of \$135,885.

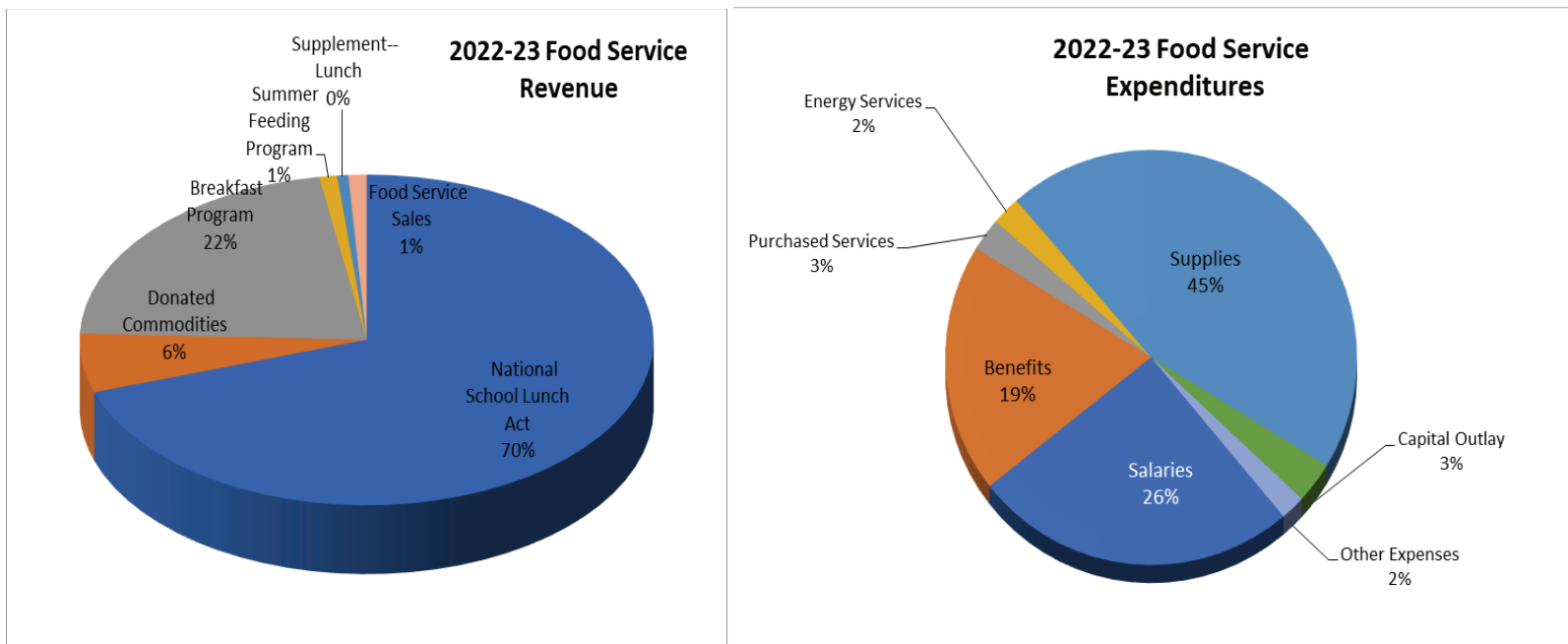
DEBT SERVICE 5 YEAR HISTORY

REVENUE	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-2022	Budget 2022-23	Increase (Decrease)
Federal						
Federal Direct Interest Subsidy	\$ 1,069,415	\$ 1,071,310	\$ 1,078,350	\$ 1,076,715	\$ 1,141,797	\$ 65,082
State						
CO/DS Withheld for Bonds	693,570	603,589	561,152	568,871	568,885	14
Cost of Issuing Bonds	-	-	-	-	-	-
Bond Interest	-	842	38	48	-	(48)
Local						
Sale of Certificates of Participation	-	-	-	-	-	-
Interest	424,998	771,875	-	-	-	-
Gain (Loss) on Sale of Investments	-	-	-	-	-	-
Miscellaneous	-	-	621,829	618,891	-	(618,891)
Other Financing Sources						
Sale of Bonds	1,642,338	2,547	-	-	-	-
Proceeds of Refunding Bonds	2,752,000	87,860,666	-	15,850,000	-	(15,850,000)
Payments to Refunded Bond Escrow Agent	-	(87,462,449)	-	(15,776,000)	-	15,776,000
Proceeds of Loans	-	31,250	-	-	-	-
Transfers	47,752,056	25,899,639	40,493,284	36,441,756	35,354,910	(1,086,846)
Adjustment to Fund Balance	-					
Beginning Fund Balance	20,159,761	24,820,759	22,835,300	24,340,581	27,921,674	3,581,093
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 74,494,138	\$ 53,600,027	\$ 65,589,953	\$ 63,120,861	\$ 64,987,267	\$ 1,866,406
EXPENDITURES	Actual	Actual	Actual	Actual	Budget	Increase
	2018-19	2019-20	2020-21	2021-2022	2022-23	(Decrease)
Redemption of Principal	\$ 38,327,000	\$ 16,994,000	\$ 27,336,000	\$ 22,183,000	\$ 23,043,000	\$ 860,000
Interest	7,062,222	13,210,479	13,887,059	12,917,660	12,056,128	(861,531)
Other Expenses	4,284,157	560,249	26,313	98,527	19,223	(79,304)
Transfers						
Ending Fund Balance	24,820,759	22,835,300	24,340,581	27,921,674	29,868,916	1,947,242
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE	\$ 74,494,138	\$ 53,600,027	\$ 65,589,953	\$ 63,120,861	\$ 64,987,267	\$ 1,866,406

Note: Actual information for fiscal year 2018-19 through fiscal year 2021-22 is from the District's Annual Financial Report. Information for fiscal year 2022-23 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 2018-19	Acutal 2019-20	Acutal 2020-21	Acutal 2021-22	Budget 2022-23	Increase (Decrease)
Federal						
National School Lunch Act	\$ 39,901,549	\$ 34,308,061	\$ 27,017,729	\$ 47,395,419	\$ 48,520,635	\$ 1,125,216
Donated Commodities	3,824,233	4,351,888	2,005,144	4,927,286	4,000,000	(927,286)
Breakfast Program	12,526,175	11,760,252	8,811,596	13,769,748	14,728,435	958,687
Summer Feeding Program	611,509	1,749,055	9,412,445	1,114,465	700,000	(414,465)
State						
Supplement--Lunch	415,975	393,660	358,781	438,766	430,000	(8,766)
Grants--Breakfast Supplement	320,641	358,436	433,997	358,646	359,000	354
Reimbursement for HRS Certificates	-	-	-	-	-	-
Local						
Interest & Gains (Losses) on Investments	58,466	101,970	4,443	-	-	-
Food Service Sales	1,141,979	756,025	570,441	724,210	715,000	(9,210)
Loss Recoveries	-	-	-	(74,256)	-	74,256
Transfers	173,409	93,250	-	-	-	-
Beginning Fund Balance	8,135,843	9,694,966	9,982,895	8,100,183	19,977,775	11,877,592
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 67,109,779	\$ 63,567,564	\$ 58,597,472	\$ 76,754,466	\$ 89,430,845	\$ 12,676,379
EXPENDITURES						
Food Service	\$ 57,414,813	\$ 53,584,669	\$ 50,497,289	\$ 56,776,691	\$ 66,566,042	\$ 9,789,351
Transfers						
Ending Fund Balance	9,694,966	9,982,895	8,100,183	19,977,775	22,864,803	2,887,028
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE	\$ 67,109,779	\$ 63,567,564	\$ 58,597,472	\$ 76,754,466	\$ 89,430,845	\$ 12,676,379

Note: Actual information for fiscal year 2018-19 through fiscal year 2021-22 is from the District's Annual Financial Report. Information for fiscal year 2022-23 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 7% of the funds are received directly from the federal government, but most are received through the state as an administering agency. Three sources comprise 86% of the \$124.3 million Special Revenue- Other Fund: Title I (\$66.7 million), the Individuals with Disabilities Education Act (\$31.7 million), and Title II (\$8.9 million).

Title I

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

Individuals with Disabilities Education Improvement Act

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

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

Parent involvement/training
Behavior specialists

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

Title II

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

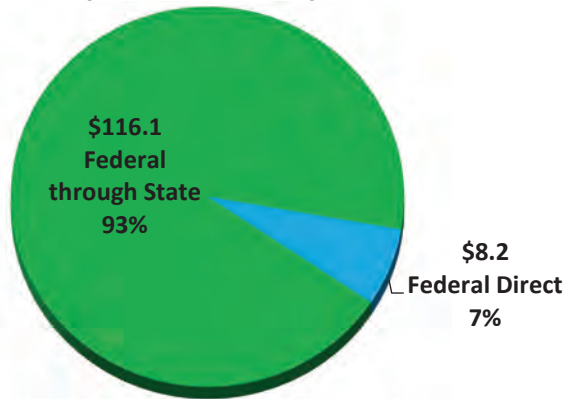
SPECIAL REVENUE - OTHER FUND OVERVIEW

Other Programs and Projects

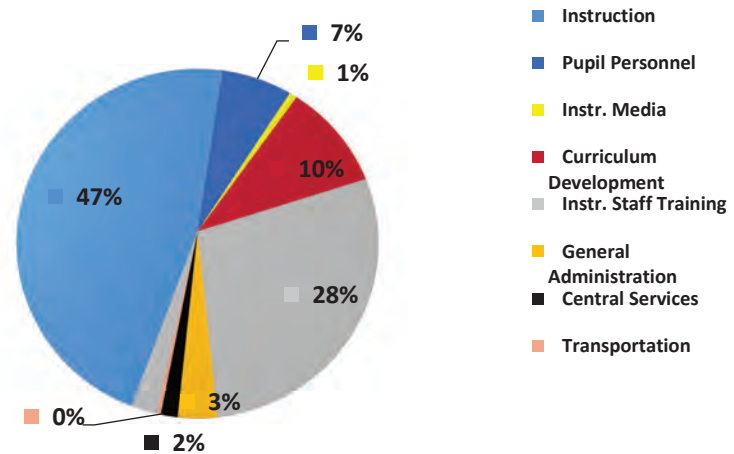
The remaining 11% of the Special Revenue Fund / Other budget encompasses a variety of grant programs and projects; these include Head Start, Vocational Education Acts (Carl Perkins), Pell Career, Drug Free Schools, Adult General Education, Middle School Choice, Homeless Education, and numerous other 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 2022-23:

**2022-23
Grant Revenue Sources
(in \$ millions)**



**2022-23
Grant Expenditures**



SPECIAL REVENUE - OTHER 5 YEAR REVENUE HISTORY

REVENUE	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Increase (Decrease)
Federal						
Direct	\$ 14,947,411	\$ 13,775,590	\$ 11,535,684	\$ 10,793,346	\$ 8,224,887	\$ (2,568,459)
Vocational Education	1,283,856	1,225,833	1,462,346	1,593,216	1,953,820	360,604.15
Workforce Investment Act	394,363	(2,610)	-	-	-	-
Eisenhower Math & Science	(3,121)	-	-	-	-	-
Teacher and Principal Training	3,924,724	3,987,652	3,187,253	3,662,289	8,854,600	5,192,310.13
Education for Indiv. with Disabilities	23,110,583	25,015,899	24,870,953	23,627,766	31,729,336	8,101,569.93
ECIA--Title I	37,926,113	47,252,571	43,798,837	41,622,003	66,746,499	25,124,496.07
Adult Basic	1,132,254	1,355,228	1,607,932	2,577,742	3,022,360	444,617.89
ECIA--Title V; 21ST CENTURY-Title IV	390,367	6,202	-	-	-	-
Other	2,349,303	8,898,334	7,687,538	31,160,461	3,784,140	(27,376,321.68)
State						
Other State	5,997	89,123	-	-	-	-
Local						
Interest	-	-	-	-	-	-
Other Misc	806,275	(746,799)	79,924	30,915	-	(30,915.04)
Transfers						
Beginning Fund Balance	86,502	144,782	72,287	19,618	54,973	35,354.63
TOTAL REVENUE, TRANSFERS & FUND BALANCE						
	<u>\$ 86,354,627</u>	<u>\$ 101,001,804</u>	<u>\$ 94,302,755</u>	<u>\$ 115,087,356</u>	<u>\$ 124,370,614</u>	<u>\$ 9,283,257</u>

Note: Actual information for fiscal year 2018-19 through fiscal year 2021-22 is from the District's Annual Financial Report. Information for fiscal year 2022-23 is based on the District Summary Budget.

SPECIAL REVENUE - OTHER 5 YEAR EXPENDITURE HISTORY

EXPENDITURES	Actual		Actual		Budget		Increase
	2018-19	2019-20	2020-21	2021-22	2022-23		(Decrease)
Instruction	\$ 42,471,510	\$ 47,132,613	\$ 47,410,997	\$ 45,115,344	\$ 58,834,863	\$	13,719,519
Support Services:							
Pupil Personnel	5,744,312	7,478,300	8,219,290	6,250,904	8,236,080		1,985,176
Instr. Media	995,251	1,019,823	995,541	834,401	885,318		50,918
Curriculum Development	8,857,439	9,428,457	9,682,772	9,076,230	12,873,453		3,797,223
Instr. Staff Training	19,775,047	21,722,673	18,156,767	17,987,252	34,772,167		16,784,915
Instr. Related Technology	-	3,398,146	2,219,709	29,690,312	99,271		(29,591,041)
School Board	-	1,635	-	-	-		-
General Administration	2,592,526	2,558,798	2,859,522	2,642,369	3,969,711		1,327,342
School Administration	172,723	33,583	12,629	1,215	-		(1,215)
Facilities	-	145	-	-	-		-
Fiscal Services	87,445	105,008	71,932	65,875	43,431		(22,444)
Food Services	187,692	317,608	672,576	78,765	25,768		(52,997)
Central Services	1,737,789	1,548,108	1,047,982	1,018,611	1,701,052		682,442
Transportation	301,146	459,901	79,432	216,840	437,349		220,510
Operation of Plant	290,700	2,116,470	214,341	58,806	72,230		13,424
Maintenance of Plant	62,359	670,659	598,030	36,873	90,448		53,575
Adm. Technology Services	-	60,541	78,821	-	-		-
Community Services	2,933,906	2,877,048	1,962,795	1,958,588	2,274,500		315,913
Transfers							-
Ending Fund Balance	144,782	72,287	19,618	54,973	54,973		(0)
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE	<u>\$ 86,354,627</u>	<u>\$ 101,001,804</u>	<u>\$ 94,302,755</u>	<u>\$ 115,087,356</u>	<u>\$ 124,370,614</u>	<u>\$</u>	<u>9,283,257</u>

Note: Actual information for fiscal year 2018-19 through fiscal year 2021-22 is from the District's Annual Financial Report. Information for fiscal year 2022-23 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:

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

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

- Elementary and Secondary School Emergency Relief (ESSER)
 - ESSER III - \$275,391,809.00
 - Formula Grants to LEAs - \$220,313,447.00
 - Formula Grant to LEAs – Learning Loss - \$55,078,362.00
- Homeless Children and Youth Project (ARP-HCY) - \$1,884,874

SPECIAL REVENUE - ESSER 5 YEAR HISTORY

REVENUE	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Increase (Decrease)
Federal						
Educational Stabilization Funds K-12	\$ -	\$ -	\$ 31,805,916	\$ 113,841,004	\$ 271,857,535	\$ 158,016,531
Educational Stabilization Funds Workforce	-	-	1,021,036	6,171,467	11,091,999	4,920,531.86
Miscellaneous Federal Through State	-	-	9,959	-	-	-
Transfers						
Beginning Fund Balance	-	-	-	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ -	\$ -	\$ 32,836,911	\$ 120,012,471	\$ 282,949,534	\$ 162,937,063
EXPENDITURES						
Instruction	\$ -	\$ -	\$ 18,348,300	\$ 63,829,556	\$ 117,301,505	\$ 53,471,949
Support Services:						
Pupil Personnel	-	-	1,249,419	6,047,809	15,642,784	9,594,975
Instr. Media	-	-	179,600	494,069	3,795,612	3,301,543
Curriculum Development	-	-	250,885	346,887	4,046,685	3,699,798
Instr. Staff Training	-	-	115,682	1,231,061	7,180,239	5,949,178
Instr. Related Technology	-	-	8,059,995	18,165,883	15,704,692	(2,461,191)
School Board	-	-	21,420	676,661	10,542,945	9,866,284
General Administration	-	-	725,287	10,261,004		(10,261,004)
School Administration	-	-	968,813	190,588	450	(190,138)
Facilities	-	-	27,516	235	51,244,660	51,244,425
Fiscal Services	-	-	43,534	691		(691)
Food Services	-	-	812	-	717,027	717,027
Central Services	-	-	231,077	10,604,380	16,357,060	5,752,680
Transportation	-	-	470,003	2,246,065	18,281,856	16,035,792
Operation of Plant	-	-	1,170,681	4,855,661	19,611,495	14,755,834
Maintenance of Plant	-	-	245,159	131,573	616,010	484,438
Adm. Technology Services	-	-	80,283	-	28,004	28,004
Community Services	-	-	648,445	930,349	1,878,509	948,160
Transfers						
Ending Fund Balance	-	-	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE	\$ -	\$ -	\$ 32,836,911	\$ 120,012,471	\$ 282,949,534	\$ 162,937,063

Note: Actual information for fiscal year 2018-19 through fiscal year 2021-22 is from the District's Annual Financial Report. Information for fiscal year 2022-23 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 2018-19	Acutal 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Increase (Decrease)
Federal						
Misc Federal Direct						
Misc Federal Through State	\$ 9,895,242	\$ 1,544,241	\$ 3,683,034	\$ 1,073,310	\$ 3,516,318	\$ 2,443,008
Transfers In from General Fund						
Beginning Retained Earnings						
TOTAL REVENUE & RETAINED EARNINGS	\$ 9,895,242	\$ 1,544,241	\$ 3,683,034	\$ 1,073,310	\$ 3,516,318	\$ 2,443,008

EXPENDITURES	Acutal 2018-19	Acutal 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Increase (Decrease)
Instruction	\$ 7,296,354	\$ 115,156	\$ 217,624	\$ 21,395	\$ -	\$ (21,395)
Support Services:						
Pupil Personnel	257,743	73,293	-	1,688	1,606	(81.61)
Instr. Media	530	-	-	-	-	-
Curriculum Development	109,719	65,944	-	84,463	-	(84,463.47)
Instr. Staff Training	1,724,466	263,150	318,107	24,529	341,244	316,715.46
Instr. Related Technology	-	-	-	-	-	-
General Administration	-	-	-	-	-	-
School Administration	11,884	-	-	-	-	-
Facilities Acquisition and Construction	-	-	1,328,002	485,137	2,411,240	1,926,103.06
Food Services	16,516	-	-	-	-	-
Central Services	7,999	39	-	-	-	-
Pupil Transportation	11,367	3,711	-	-	3,491	3,491.00
Operation of Plant	458,664	931,209	1,819,301	349,095	758,737	409,641.92
Maintenance of Plant	-	91,738	-	107,004	-	(107,003.93)
Administrative Technology Services	-	-	-	-	-	-
Ending Retained Earnings	-	-	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & RETAINED EARNINGS	\$ 9,895,242	\$ 1,544,241	\$ 3,683,034	\$ 1,073,310	\$ 3,516,318	\$ 2,443,008

Note: Actual information for fiscal year 2018-19 through fiscal year 2021-22 is from the District's Annual Financial Report. Information for fiscal year 2022-23 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 2023. Blue Cross Blue Shield of Alabama and Florida Blue partnered in 2019 to provide third party administrative services. A professional actuary is used to determine cost trends and the required reserves.

Health costs in the past few years have been increasing at a higher rate beginning in 2016 through 2018, primarily due to the number of high cost claims, derived from health care needs of our population with some effect by plan design. In 2016, the health care contribution was \$ 594 and was not increased until plan year 2019 to \$654. In March, 2019, a 5-year plan was developed to address necessary plan funding for approval of our self-insurance program by the state of Florida. This commitment laid out Board funding starting in FY 2020 at \$714, then \$774 in FY 2021, \$814 in FY 2022 and the increase to FY 2023 are still in negotiations.

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

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

WORKERS' COMPENSATION

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

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

GENERAL LIABILITY

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

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	Actual	Actual	Actual	Budget	Increase
	2018-19	2019-20	2020-21	2021-22	2022-23	(Decrease)
Local						
Services Provided Other Funds	\$ 111,319,092	\$ 119,130,993	\$ 124,700,362	\$ 127,899,731	\$ 135,858,855	\$ 7,959,125
Interest & Investment Earnings	1,104,614	897,740	89,919	(397,790)	-	397,790
Miscellaneous Revenue	1,978,903	2,482,425	2,517,830	1,168,197	800,000	(368,197)
Transfers In from General Fund	613,490	607,275	582,256	706,854	750,000	43,146
Beginning Retained Earnings	16,034,844	13,087,692	15,163,372	16,577,882	17,418,084	840,202
TOTAL REVENUE						
& RETAINED EARNINGS	\$ 131,050,944	\$ 136,206,126	\$ 143,053,740	\$ 145,954,874	\$ 154,826,939	\$ 8,872,065
EXPENDITURES						
	Actual	Actual	Actual	Actual	Budget	Increase
	2018-19	2019-20	2020-21	2021-22	2022-23	(Decrease)
Salaries	\$ -	\$ -	\$ 318,227	\$ 287,262	\$ 387,291	\$ 100,029
Employee Benefits	-	-	135,369	117,529	176,868	59,339
Purchased Services	8,537,627	7,650,375	7,528,075	7,125,441	12,903,799	5,778,358
Energy Services	17,636	16,013	17,642	17,943	18,000	57
Supplies	169,439	174,678	148,064	149,144	165,200	16,056
Capital Outlay	-	-	-	-	-	-
Other/Claims Expense	107,525,126	111,602,646	117,746,224	120,132,616	119,495,137	(637,479)
Transfers Out to General Fund	1,713,423	1,599,041	582,256	706,854	750,000	43,146
Ending Retained Earnings	13,087,692	15,163,372	16,577,882	17,418,084	20,930,644	3,512,560
TOTAL EXPENDITURES, TRANSFERS						
& RETAINED EARNINGS	\$ 131,050,944	\$ 136,206,126	\$ 143,053,740	\$ 145,954,874	\$ 154,826,939	\$ 8,872,065

Note: Actual information for fiscal year 2018-19 through fiscal year 2021-22 is from the District's Annual Financial Report. Information for fiscal year 2022-23 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 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Increase (Decrease)
Local						
Interest Including Profit on Investment	\$ 259,884	\$ 261,857	\$ 20,479	\$ (34,019)	\$ 82,772	\$ 116,791
Internal Accounts Receipts	12,863,033	10,162,450	\$ 6,599,915	\$ 11,280,093	\$ 9,347,486	(1,932,607)
Financial Aid Receipts	-	-	-	-	-	-
Transfers						-
Adjustment to Fund Balance						-
Beginning Fund Balance	10,366,799	10,366,735	10,366,735	10,406,882	10,406,882	-
TOTAL REVENUE & FUND BALANCE	<u>\$ 23,489,715</u>	<u>\$ 20,791,042</u>	<u>\$ 16,987,129</u>	<u>\$ 21,652,956</u>	<u>\$ 19,837,140</u>	<u>\$ (1,815,815)</u>
EXPENDITURES	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Increase (Decrease)
Community Services						
Transfers						
Internal Funds Disbursement	\$ 13,122,980	\$ 10,424,307	\$ 6,580,247	\$ 11,246,074	\$ 11,583,456	\$ 337,382
Adjustment to Fund Balance						-
Ending Fund Balance	10,366,735	10,366,735	10,406,882	10,406,882	8,253,684	(2,153,198)
TOTAL EXPENDITURES & FUND BALANCE	<u>\$ 23,489,715</u>	<u>\$ 20,791,042</u>	<u>\$ 16,987,129</u>	<u>\$ 21,652,956</u>	<u>\$ 19,837,140</u>	<u>\$ (1,815,815)</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.



POLK COUNTY
PUBLIC SCHOOLS

STUDENTS FIRST

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SCHOOL BUDGET ALLOCATIONS OVERVIEW

INSTRUCTIONAL UNITS

The 2022-23 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 2022-23 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:

- \$64.00 – Grades K-8
- \$66.00 – Grades 9-12
- \$68.00 – All Magnet Schools K-8
- \$116.75 – Career Development Centers



Facilities/Operational Funds

This allocation is based upon a calculation of 4 cents per square foot of interior space of each site, including portable buildings. Countywide, it is approximately ten percent (10%) of the sites' operations allocation total. These funds are to be used specifically to pay for facilities-based expenses such as custodial supplies, equipment repairs, equipment contracts, and maintenance costs. This additional allocation has been added to each school's Operating Funds in function 7900. Additionally, Polk County School Board pays a \$542,100 yearly lease to the air base for Kathleen High School's Aerospace Academy program.

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.

SCHOOL BUDGET ALLOCATIONS OVERVIEW

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.

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.

SCHOOL BUDGET ALLOCATIONS OVERVIEW

Dual Enrollment Tuition

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

Extended Learning Program (Supplemental Academic Instruction Categorical)

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

Teacher Substitutes

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

LPN Substitutes

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

CAPE (Career and Professional Education Act)

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

JROTC Travel and Substitutes

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

Graduation Expenses

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

Telephone and Utility Funds

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

Carry-over Policy

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

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

SCHOOL BUDGET ALLOCATIONS OVERVIEW

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	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2021-2022 Budget
*Highlands Youth Academy	640,384	102,233			
PACE Center	403,891	429,697	400,442	466,404	473,783

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
2022 - 2023 Fiscal Year

School Name	Project Number of Students	Teachers	Paraprofessionals	School Counselors	Media Specialists	Principals	Asst. Principals	Dean/ISS/Discretionary/ Test Coord	Principal Secretary	Other Secretaries	Social Workers/Nurses	Psy/Mental Health Counselors	Custodians	Totals
Alta Vista Elementary	717	48.3	13	1	1	1	1	1	1	2	0	0	4	73.3
Alturas Elementary	314	22.6	5	1	0.5	1	1	0	1	1	0	0	2	35.1
Auburndale Central Elementary	324	22.2	7	1	0	1	1	0	1	1	0	0	2.25	36.45
Bartow Elementary Academy	503	36	5	1	0.5	1	1	0	1	1	0	0	3	49.5
Bella Citta Elementary	890	57.4	10	2	1	1	1	1	1	2	0	0	5.25	81.65
Bethune Academy	413	28	6	1	0	1	1	0	1	1	0	0	3	42
Blake Academy	611	46.56	5	2	1	1	2	1	1	3	0	0	4.25	66.81
Boswell Elementary	564	40.5	11	1	1	1	1	0	1	1	0	0	3.25	60.75
Brigham Academy Elementary	536	37.54	3	1	1	1	1	0	1	1	0	0	3.5	50.04
Carlton Palmore Elementary	437	36.56	9	1	1	1	1	0	1	1	0	0	3.25	54.81
Chain Of Lakes Elementary	1000	76.05	13	1	1	1	2	1	1	2	0	0	6	104.05
Churchwell Elementary	731	49.5	10	1	1	1	1	1	1	2	0	0	3.75	71.25
Citrus Ridge	1620	104.6	14	3	1	1	4	2	1	5	0	0	10.5	146.1
Cleveland Court Elementary	373	28.06	7	1	0	1	1	0	1	1	0	0	2.25	42.31
Combee Academy of Design and Engineer	527	43.11	7	1	1	1	1	0	1	2	0	0	4	61.11
Crystal Lake Elementary	377	31.46	10	1	0.5	1	1.4	0	1	1	0	0	3.5	50.46
Davenport Elementary	673	43	14	1	1	1	1	0	1	2	0	0	5	69
Davenport School Of Arts	1114	80	12	2	0	1	2	1	1	3	0	0	8.75	110.75
Dixieland Elementary	325	22.56	7	1	0	1	1	0	1	1	0	0	2.5	37.06
Dr. N.E.Roberts Elementary	718	53	10	1	1	1	1	1	1	2	0	0	4	75
Dundee Elementary	600	41.6	13	1	0	1	1	0	1	2	0	0	3.5	64.1
Eagle Lake Elementary	624	41.63	13	1	0	1	1	0	1	2	0	0	3.75	64.38
Eastside Elementary	559	40.3	16	1	0	1	1	0	1	2	0	0	6	68.3
Edgar Padgett Elementary	504	37	9	1	0	1	1	0	1	1	0	0	3.5	54.5
Elbert Elementary	744	49.46	8	1	1	1	1	1	1	2	0	0	3.5	68.96
Floral Avenue Elementary	562	37.76	11	1	1	1	1	0	1	1	0	0	2.75	57.51
Frostproof Ben Hill Griffin Jr. Elementary	809	58.05	11	1	1	1	1	0	1	3	0	0	4.5	81.55
Garden Grove Elementary	568	41.03	7	1	1	1	1	0	1	1	0	0	3.5	57.53
Garner Elementary	810	56.4	16	1	1	1	1	1	1	2	0	0	4.25	84.65
Griffin Elementary	338	25.54	9	1	0	1	1	0	1	1	0	0	3	42.54
Highland City Elementary	433	33.03	8	1	0	1	1	0	1	1	0	0	3	49.03
Highlands Grove Elementary	702	47.54	10	1	1	1	1	1	1	2	0	0	4	69.54
Horizons Elementary School	1344	94	18	1	1	1	3	1	1	3	0	0	7	130
Inwood Elementary	304	19.3	9	1	0	1	1	0	1	1	0	0	2.5	35.8
James E Stephens Elementary	332	25.33	10	1	0.5	1	1	0	1	1	0	0	3.25	44.08
James W Sikes Elementary	592	43.56	13	1	1	1	1	0	1	2	0	0	4.75	68.31
Jesse Keen Elementary	604	40.56	13	1	1	1	1	0	1	2	0	0	3.5	64.06
Jewett School of the Arts	682	55	5	2	1	1	2	0	1	3	0	0	4.25	74.25
Kathleen Elementary	477	36.5	9	1	0.5	1	1	0	1	1	0	0	3.75	54.75
Lake Alfred Elementary	708	47.23	11	1	1	1	1	1	1	2	0	0	3.25	69.48
Lake Shipp Elementary	565	35.4	8	1	1	1	1	0	1	1	0	0	3.25	52.65
Laurel Elementary	951	71.5	17	1	0	1	1	1	1	2	0	0	4.75	100.25
Lena Vista Elementary	850	62.5	13	1	1	1	1	1	1	2	0	0	4	87.5
Lewis Anna Woodbury	190	13.4	5.5	0.5	0.5	0.5	1	0	0.5	1	0	0	1.25	24.15
Lewis Anna Woodbury PK-3	392	27.6	7.5	0.5	0.5	0.5	1	0	0.5	1	0	0	3	42.1
Lincoln Avenue Academy	536	38.11	6	1	0	1	1	0	1	1	0	0	2.75	51.86
Loughman Oaks Elementary	1114	78	14	1	1	1	2	1	1	3	0	0	6.25	108.25
Medulla Elementary	471	38.04	10	1	1	1	1	0	1	1	0	0	3.75	57.79
North Lakeland Elementary	668	47.07	13	1	1	1	1	0	1	2	0	0	3.75	70.82
Oscar J Pope Elementary	384	39.26	16	1	0	1	1	0	1	1	0	0	3.5	63.76
Palmetto Elementary	534	36.64	15	1	0	1	1	0	1	1	0	0	4	60.64
Philip O'Brien Elementary	602	45	12	1	1	1	1	0	1	2	0	0	3.5	67.5

Schools and Charter Schools

Pinewood Elementary	666	47.06	10	1	1	1	1	0	1	2	0	0	3.5	67.56
Polk City Elementary	534	40.46	9	1	1	1	1	0	1	1	0	0	3.5	58.96
Purcell Elementary	465	38.5	9	1	0	1	1	0	1	1	0	0	3.25	55.75
R. Bruce Wagner Elementary	892	65.04	11	1	1	1	1	1	1	2	0	0	4.25	88.29
Rochelle School Of The Arts	743	59.17	4	2	1	1	2	0	1	3	0	0	5.5	78.67
Sandhill Elementary	916	65.46	13	1	1	1	1	1	1	2	0	0	4.5	90.96
Scott Lake Elementary	702	52.06	11	1	1	1	1	1	1	2	0	0	4.5	75.56
Sleepy Hill Elementary	693	51.06	10	1	1	1	1	0	1	2	0	0	4.25	72.31
Snively Elementary	331	27.6	10	1	0	1	1	0	1	1	0	0	3	45.6
Socrum Elementary	483	41.06	10	1	0.5	1	1	0	1	1	0	0	3	59.56
Southwest Elementary	369	31.06	10	1	0	1	1	0	1	1	0	0	4	50.06
Spessard Holland Elementary	702	51.04	13	1	1	1	1	1	1	2	0	0	4.5	76.54
Spook Hill Elementary	516	35.2	10	1	1	1	1	0	1	2	0	0	3	55.2
Valleyview Elementary	781	52.04	9	1	1	1	1	1	1	2	0	0	4.5	73.54
Wahneta Elementary	473	34.33	8	1	1	1	1	0	1	1	0	0	3	51.33
Walter Caldwell Elementary	816	52.83	10	1	1	1	1	1	1	2	0	0	3.75	74.58
Wendell Watson Elementary	853	60.54	13	1	1	1	1	1	1	2	0	0	4	85.54
Willow Oak School	813	60	8	1	1	1	1	1	1	2	0	0	6.25	82.25
Winston Academy of Engineering	466	34.11	6	1	1	1	1	0	1	1	0	0	3	49.11
Totals Elementary	44534	3208.96	718	77	48	70	82	25	70	120	0	0	280.5	4699.46
Bartow Middle School	997	65.34	8	2	0	1	3	1	1	3	0	0	5.5	89.84
Boone Middle School	1332	79.4	11	3	1	1	4	1	1	4	0	0	7.5	112.9
Crystal Lake Middle School	948	60.39	6	2	1	1	3	1	1	3	0	0	6.25	84.64
Daniel Jenkins Academy	520	35	4	1	0	1	1	1	1	2	0	0	3.25	49.25
Denison Middle School	764	48.58	8	2	1	1	3	2	1	3	0	0	6	75.58
Dundee Ridge Middle	750	44	4	2	0	1	2	1	1	3	0	0	6	64
Jere L. Stambaugh Middle	980	63.38	8	2	1	1	3	1	1	3	0	0	5.75	89.13
Jewett Academy	551	34.58	2	2	1	1	1	1	1	3	0	0	3.5	50.08
Kathleen Middle School	770	50	13	2	0	1	3	1	1	3	0	0	5.25	79.25
Lake Alfred Polytech Academy	669	42	4	2	1	1	2	1	1	3	0	0	4.25	61.25
Lake Gibson Middle School	1192	72.33	5	3	1	1	4	1	1	4	0	0	6.25	98.58
Lake Marion Creek Middle	1030	62	6	2	1	1	3	1	1	3	0	0	6.5	86.5
Lakeland Highlands Middle School	1182	71.5	5	3	1	1	4	1	1	4	0	0	6.5	98
Lawton Chiles Middle Academy	633	40.2	3	2	1	1	1	1	1	2	0	0	5	57.2
McLaughlin Middle School	636	47.57	7	2	1	1	2	1	1	3	0	0	6	71.57
Mulberry Middle School	1189	73	5	3	1	1	4	1	1	4	0	0	6	99
Sleepy Hill Middle School	1078	67	7	2	1	1	3	1	1	3	0	0	6.25	92.25
Southwest Middle School	806	55.45	15	2	1	1	3	1	1	3	0	0	5.5	87.95
Union Academy	386	27	1	1	1	1	1	0	1	2	0	0	2.75	37.75
Westwood Middle School	814	50.32	6	2	1	1	3	1	1	3	0	0	5.75	74.07
Totals Middle	17227	1089.04	128	42	16	20	53	20	20	61	0	0	109.75	1558.79
Auburndale Senior High	1632	85.56	8	4	1	1	4	2	1	6	0	0	12.25	124.81
Bartow Senior High / IB / Summerlin	2049	125.41	11	5	1	1	7	3	3	8	0	0	18.25	182.66
Davenport High School	1981	99	7	5	1	1	4	3	1	7	0	0	12.75	140.75
Fort Meade Middle-Senior High	791	54	5	3	1	1	3	2	1	3	0	0	6.75	79.75
Frostproof Middle-Senior High	1101	70.23	6	3	1	1	3	2	1	4	0	0	8.75	99.98
George Jenkins Senior High	2282	121.5	7	6	1	1	4	3	1	7	0	0	13.5	165
Haines City Senior High / IB	2888	164.32	14	8	1	1	5	5	1	10	0	0	13.5	222.82
Harrison School for the Arts	615	17	1	2	0	1	1	0	1	2	0	0	4	29
Kathleen Senior High / CFAA	1995	115.34	11	5	1	1	5	3	1	8	0	0	14	164.34
Lake Gibson Senior High	2024	106.33	8	5	1	1	4	3	1	7	0	0	11	147.33
Lake Region Senior High	1479	79.33	6	4	1	1	4	2	1	5	0	0	13	116.33
Lakeland Senior High	1984	92.49	10	3	1	1	4	2	1	5	0	0	11.75	131.24
Mulberry Senior High	1233	72	7	3	1	1	4	1	1	4	0	0	16	110
Ridge Community High School	2442	131	13	6	1	1	4	4	1	7	0	0	13.75	181.75
Ridge Technical Academy	0	8	0	0	0	0	0	0	0	0	0	0	0	8
Tenoroc High School / AICE	1063	61.23	5	3	1	1	5	1	1	4	0	0	10.5	92.73
Traviss Technical Academy	0	8	0	0	0	0	0	0	0	0	0	0	0	8
Winter Haven Senior High / AICE	2380	126	9	6	1	1	4	4	1	7	0	0	12.5	171.5
Totals High	27939	1536.74	128	71	15	16	65	40	18	94	0	0	192.25	2175.99



Schools and Charter Schools

Behavior & Mental Health Itinerants	0	0	0	0	0	0	0	0	0	0	0	0	36	0	36
Bill Duncan Opportunity Center	0	14	4	1	0	1	1	2	0	2	1	0	0	1.75	27.75
DJJ Education Programs	0	16	7	1	0	0	2	0	0	1	0	0	0	0	27
Donald E. Woods Opportunity Center	0	14	4	1	0	1	1	2	0	2	1	1	1.25	28.25	
Doris A Sanders Learning Ctr	0	17.3	17	1	0	1	1	0	1	1	0.7	0	0	40	
East Area Adult School	0	11	2	1	0	0	1	0	1	4	0	0	0	20	
ESE Hospital Homebound	0	16	0	0	0	0	0	0	0	0	0	0	0	16	
ESE Itinerants in Schools	0	107.1	34	0	0	0	0	0	0	0	4	0	0	145.1	
Fresh Start Community School	0	5.33	0	1	0	0	2	0	0	2	0	0	0	10.33	
Gause Academy Of Leadership	0	19	5	1	0	1	1	0	1	1	0	0	2.5	31.5	
Gibbons Street Pre K Center	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Jean O'Dell Learning Center	0	16.6	24	0	0	1	1	0	1	1	0.7	0	1.25	46.55	
Karen M. Siegel Academy	0	29.8	36.75	1	0	1	1	0	1	1	0.6	0	2.5	74.65	
Lakeland Teen Parent	0	0	10	0	0	0	0	0	0	0	1	0	0	11	
Polk GRAD Academy	0	5.33	2	1	0	0	1	0	0	1	0	0	0	10.33	
Polk Virtual	0	57.34	0	5	0	1	2	0	1	4	0	0	0	70.34	
REAL Academy	0	28	1	2	0	1	3	0	1	1	0	1	4	42	
Ridge Technical College	0	36	8	2	5	1	2	1	1	8	0	0	0	64	
Ridge Teen Parent Program	0	0	12	0	0	0	0	0	0	0	1	0	0	13	
Roosevelt Academy	0	22.28	4	1	0	1	1	0	1	1	1	0	2.75	35.03	
Student Services Itinerants	0	0	0	0	0	0	0	0	0	0	27	51	0	78	
Transition School	0	9	12	0	0	0	0	0	0	0	0	0	0	21	
Traviss Technical College	0	51	12	2	4	1	3	1	1	11	0	0	0	86	
West Area Adult School	0	15	1	1	0	0	1	0	1	2	0	0	0	21	
Totals Other	0	490.08	195.75	22	9	11	24	6	11	43	38	89	16	954.83	

Reserves 30 30

Grant Funded (42.30) (104.00) (5.50) (151.80)

Grand Total	89700	6312.52	1,065.75	212	88	117	224	91	119	318	32.5	89	598.5	9,267.27
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BUDGET ALLOCATIONS BY SCHOOL

School	Operating	Operating Facilities	Periodicals	Miscellaneous Allocations	Total
Alta Vista Elementary	\$ 47,216	\$ 3,523	\$ -	-	\$ 50,739
Alturas Elementary	\$ 20,270	\$ 1,953	\$ -	-	22,223
Auburndale Central Elementary	\$ 501,775	\$ 2,150	\$ -	-	503,925
Bartow Elementary Academy	\$ 36,043	\$ 3,121	\$ -	-	39,164
Bella Citta Elementary	\$ 60,720	\$ 5,016	\$ -	-	65,736
Ben Hill Griffin Elementary	\$ 55,495	\$ 4,173	\$ -	-	59,668
Bethune Academy (Elem)	\$ 29,831	\$ 2,786	\$ -	-	32,617
Blake Academy (E,M)	\$ 42,479	\$ 4,190	\$ -	-	46,669
Brigham Academy (Elem)	\$ 48,486	\$ 3,130	\$ -	-	51,616
Carlton Palmore Elementary	\$ 28,145	\$ 3,036	\$ -	-	31,181
Chain of Lakes Elementary	\$ 67,161	\$ 5,074	\$ -	-	72,235
Churchwell Elementary	\$ 49,270	\$ 3,970	\$ -	-	53,240
Citrus Ridge Civics Academy	\$ 105,683	\$ 8,471	\$ -	-	114,154
Clarence Boswell Elementary	\$ 36,875	\$ 3,372	\$ -	-	40,247
Cleveland Court Elementary	\$ 24,211	\$ 2,183	\$ -	-	26,394
Combee Elementary	\$ 38,215	\$ 3,760	\$ -	-	41,975
Crystal Lake Elementary	\$ 24,326	\$ 3,088	\$ -	-	27,414
Davenport Elementary	\$ 46,057	\$ 4,963	\$ -	-	51,020
Davenport Sch. of the Arts (E,M)	\$ 77,039	\$ 8,562	\$ -	-	85,601
Dixieland Elementary	\$ 21,681	\$ 2,084	\$ -	-	23,765
Dr. NE Roberts Elementary	\$ 46,479	\$ 4,106	\$ -	-	50,585
Dundee Elementary Academy	\$ 53,235	\$ 3,543	\$ -	-	56,778
E. Padgett Elementary	\$ 33,998	\$ 3,307	\$ -	-	37,305
Eagle Lake Elementary	\$ 41,013	\$ 3,866	\$ -	-	44,879
Eastside Elementary	\$ 38,017	\$ 4,507	\$ -	-	42,524
Elbert Elementary	\$ 40,946	\$ 3,266	\$ -	-	44,212
Floral Avenue Elementary	\$ 36,797	\$ 2,677	\$ -	-	39,474
Frostproof Elementary	\$ -	\$ 3,397	\$ -	-	3,397
Garden Grove Elementary	\$ 37,864	\$ 3,104	\$ -	-	40,968
Garner Elementary	\$ 53,688	\$ 3,727	\$ -	-	57,415
Gibbons Street Pre - K	\$ 5,000	\$ 2,588	\$ -	-	7,588
Griffin Elementary	\$ 22,449	\$ 2,418	\$ -	-	24,867
Highland City Elementary	\$ 28,532	\$ 2,802	\$ -	-	31,334
Highlands Grove Elementary	\$ 46,164	\$ 4,210	\$ -	-	50,374
Horizons Elementary	\$ 89,386	\$ 6,048	\$ -	-	95,434
Inwood Elementary	\$ 180,147	\$ 2,367	\$ -	-	182,514
James Sikes Elementary	\$ 38,528	\$ 4,071	\$ -	-	42,599
James Stephens Elementary	\$ 20,769	\$ 3,069	\$ -	-	23,838
Jesse Keen Elementary	\$ 40,484	\$ 3,496	\$ -	-	43,980
Jewett School of the Arts (Elem)	\$ 47,407	\$ 4,195	\$ -	-	51,602
John Snively Elementary	\$ 22,451	\$ 2,836	\$ -	-	25,287
Kathleen Elementary	\$ 31,691	\$ 3,027	\$ -	-	34,718

BUDGET ALLOCATIONS BY SCHOOL

School	Operating	Operating Facilities	Periodicals	Miscellaneous Allocations	Total
Lake Alfred Elementary	\$ 47,347	\$ 2,940	\$ -	-	50,287
Lake Shipp Elementary	\$ 36,397	\$ 2,800	\$ -	-	39,197
Laurel Avenue Elementary (K-4)	\$ 63,455	\$ 4,478	\$ -	-	67,933
Lena Vista Elementary	\$ 56,534	\$ 3,891	\$ -	-	60,425
Lewis Anna Woodbury (4-5)	\$ 12,840	\$ 1,431	\$ -	-	14,271
Lewis Elementary (PK-3)	\$ 27,374	\$ 3,100	\$ -	-	30,474
Lincoln Avenue Academy (Elem)	\$ 48,411	\$ 2,398	\$ -	-	50,809
Loughman Oaks Elementary	\$ 73,303	\$ 4,952	\$ -	-	78,255
Medulla Elementary	\$ 29,792	\$ 3,839	\$ -	-	33,631
North Lakeland Elementary	\$ 43,525	\$ 3,039	\$ -	-	46,564
Oscar J. Pope Elementary	\$ 30,360	\$ 3,831	\$ -	-	34,191
Palmetto Elementary (K-4)	\$ 35,269	\$ 3,777	\$ -	-	39,046
Philip O'Brien Elementary (Lime Street)	\$ 38,794	\$ 3,009	\$ -	-	41,803
Pinewood Elementary	\$ 44,416	\$ 3,914	\$ -	-	48,330
Polk City Elementary	\$ 34,987	\$ 3,078	\$ -	-	38,065
Purcell Elementary	\$ 29,958	\$ 3,175	\$ -	-	33,133
R Bruce Wagner Elementary	\$ 59,251	\$ 4,171	\$ -	-	63,422
Rochelle School of the Arts (Elem)	\$ 51,436	\$ 5,176	\$ -	-	56,612
Sandhill Elementary	\$ 61,021	\$ 4,551	\$ -	-	65,572
Scott Lake Elementary	\$ 45,965	\$ 4,761	\$ -	-	50,726
Sleepy Hill Elementary	\$ 45,419	\$ 4,432	\$ -	-	49,851
Socrum Elementary	\$ 31,197	\$ 4,134	\$ -	-	35,331
Southwest Elementary	\$ 24,685	\$ 2,548	\$ -	-	27,233
Spessard Holland Elementary	\$ 46,110	\$ 4,391	\$ -	-	50,501
Spook Hill Elementary	\$ 34,069	\$ 3,319	\$ -	-	37,388
Valleyview Elementary	\$ 44,050	\$ 4,116	\$ -	-	48,166
Wahneta Elementary	\$ 31,975	\$ 2,830	\$ -	-	34,805
Walter Caldwell Elementary	\$ 53,554	\$ 3,599	\$ -	-	57,153
Wendell Watson Elementary	\$ 55,860	\$ 3,701	\$ -	-	59,561
Willow Oak School	\$ 56,540	\$ 4,987	\$ -	-	61,527
Winston Academy of Engineering	\$ 33,435	\$ 3,029	\$ -	-	36,464
Elementary Totals	\$ 3,643,352	\$ 268,629	\$ -	\$ -	\$ 3,911,981

BUDGET ALLOCATIONS BY SCHOOL

School	Operating	Operating Facilities	Periodicals	Miscellaneous Allocations	Total
Bartow Middle	\$ 60,435	\$ 5,011	\$ -	-	\$ 65,446
Crystal Lake Middle	\$ 61,461	\$ 4,939	\$ -	-	66,400
Daniel Jenkins Academy/MS	\$ 34,495	\$ 2,841	\$ -	-	37,336
Denison Middle	\$ 47,067	\$ 5,319	\$ -	-	52,386
Dundee Ridge Middle Academy	\$ 59,733	\$ 5,003	\$ -	-	64,736
Jere Stambaugh Middle	\$ 59,588	\$ 4,985	\$ -	-	64,573
Jewett Middle Academy (IB)	\$ 46,490	\$ 2,973	\$ -	-	49,463
Kathleen Middle	\$ 47,225	\$ 4,743	\$ -	-	51,968
Lake Alfred-Addair Middle School	\$ 44,357	\$ 4,245	\$ -	-	48,602
Lake Gibson Middle	\$ 72,642	\$ 6,060	\$ -	-	78,702
Lake Marion Creek Middle	\$ 348,026	\$ 6,133	\$ -	-	354,159
Lakeland Highlands Middle	\$ 72,730	\$ 5,708	\$ -	-	78,438
Lawton Chiles Middle Academy	\$ 51,753	\$ 3,855	\$ -	-	55,608
McLaughlin Middle	\$ 38,020	\$ 5,728	\$ -	-	43,748
Mulberry Middle	\$ 72,733	\$ 5,583	\$ -	-	78,316
Shelly Boone Middle	\$ 79,756	\$ 5,710	\$ -	-	85,466
Sleepy Hill Middle	\$ 64,751	\$ 4,993	\$ -	-	69,744
Southwest Middle	\$ 48,916	\$ 4,336	\$ -	-	53,252
Union Academy (MS)	\$ 35,565	\$ 2,095	\$ -	-	37,660
Westwood Middle	\$ 49,118	\$ 4,795	\$ -	-	53,913
Middle School Totals	\$ 1,394,861	\$ 95,055	\$ -	\$ -	\$ 1,489,916
Auburndale Senior High	\$ 105,513	\$ 11,927	\$ -	-	\$ 117,440
Bartow Senior High	\$ 89,348	\$ 14,568	\$ -	-	103,916
Davenport High School	\$ 129,675	\$ 11,668	\$ -	-	141,343
Fort Meade Junior-Senior	\$ 50,012	\$ 6,231	\$ -	-	56,243
Frostproof Middle-Senior	\$ 70,693	\$ 8,434	\$ -	-	79,127
George Jenkins Senior High	\$ 147,835	\$ 13,016	\$ -	-	160,851
Haines City Senior High	\$ 169,804	\$ 12,186	\$ -	-	181,990
Harrison Arts Center	\$ 118,200	\$ 3,904	\$ -	-	122,104
Kathleen Senior High	\$ 128,597	\$ 13,573	\$ -	-	142,170
Lake Gibson Senior High	\$ 129,708	\$ 10,188	\$ -	\$ -	139,896
Lake Region Senior High	\$ 94,693	\$ 12,721	\$ -	-	107,414
Lakeland Senior High	\$ 112,616	\$ 14,278	\$ -	-	126,894
Mulberry Senior High	\$ 79,155	\$ 12,094	\$ -	-	91,249
Ridge Community High	\$ 155,845	\$ 12,518	\$ -	-	168,363
Tenoroc High School	\$ 68,217	\$ 9,846	\$ -	-	78,063
Winter Haven Senior High	\$ 153,634	\$ 11,746	\$ -	-	165,380
High School Totals	\$ 1,803,545	\$ 178,898	\$ -	\$ -	\$ 1,982,443

BUDGET ALLOCATIONS BY SCHOOL

School	Operating	Operating Facilities	Periodicals	Miscellaneous Allocations	Total
Doris A. Sanders Learning Ctr	\$ 26,399	\$ 1,181	\$ -	-	\$ 27,580
Karen Siegel Academy	\$ 48,888	\$ 2,694	\$ -	-	\$ 51,582
REAL Academy	\$ 28,878	\$ 1,868	\$ -	-	\$ 30,746
Jean O'Dell Learning Ctr	\$ 17,395	\$ 1,128	\$ -	-	\$ 18,523
Don Woods Opportunity Ctr	\$ 1,604	\$ 1,071	\$ -	-	\$ 2,675
Roosevelt Academy	\$ 32,876	\$ 2,455			\$ 35,331
Gause Academy of Leadership	\$ 48,038	\$ 2,709	\$ -	-	\$ 50,747
Bill Duncan Opportunity Ctr.	\$ 4,051	\$ 1,257			\$ 5,308
ESE Hospital Homebound	\$ 80,442	\$ -			\$ 80,442
International Baccalaureate (bartow high)	\$ 39,959	\$ -			\$ 39,959
Summerlin Academy (bartow high)	\$ 140,958	\$ 1,792			\$ 142,750
Haines City IB	\$ 49,132	\$ -			\$ 49,132
District Virtual Program	\$ 480,000	\$ -	\$ -		\$ 480,000
Polk Virtual School (incl 7006?)	\$ 500,850	\$ -	\$ -		\$ 500,850
Polk FT E School	\$ 150,000	\$ -	\$ -		\$ 150,000
BEST	\$ -	\$ -	\$ -	-	\$ -
Polk Halfway House	\$ 2,590	\$ -	\$ -	-	\$ 2,590
Polk Regional Detention Center	\$ 4,233	\$ -	\$ -	-	\$ 4,233
Bartow Youth Academy-New	\$ 2,118	\$ -	\$ -	-	\$ 2,118
New Horizon	\$ -	\$ -	\$ -	-	\$ -
Polk County Sheriff Center	\$ 4,941	\$ -	\$ -	-	\$ 4,941
Speciality Totals	\$ 1,663,352	\$ 16,155	\$ -	\$ -	\$ 1,679,507
Teacher Supply Assist. @ \$250 per teacher	\$ -	\$ -	\$ -	\$ 2,162,708	\$ 2,162,708
Instructional Materials	-	-	-	8,661,183	8,661,183
EERS for Schools	-	-	-	1,168,693	1,168,693
Custodial Supplies for Schools	-	1,349,900	-	-	1,349,900
Magazine Reserves (Countywide)	-	-	77,000	-	77,000
Technology used Countywide for schools	-	-	-	260,000	260,000
Advanced Placement	-	-	-	1,513,370	1,513,370
International Baccalaureate	-	-	-	695,965	695,965
AICE	-	-	-	704,245	704,245
Dual Enrollment Tuition	-	-	-	540,000	540,000
Band Travel & Instrument Repair	-	-	-	103,500	103,500
Extended Learning(ELP)	-	-	-	1,505,000	1,505,000
LPN Substitutes	-	-	-	550,000	550,000
CAPE (Career Academies)	-	-	-	1,739,468	1,739,468
JROTC Travel & Substitutes	-	-	-	45,000	45,000
Graduation Expenses	-	-	-	300,000	300,000
TOTAL MISCELLANEOUS ALLOCATIONS	\$ -	\$ 1,349,900	\$ 77,000	\$ 19,949,132	\$ 21,376,032
GRAND TOTALS	\$ 8,505,110	\$ 1,908,637	\$ 77,000	\$ 19,949,132	\$ 30,439,879



SCHOOL CAREER ACADEMIES OVERVIEW

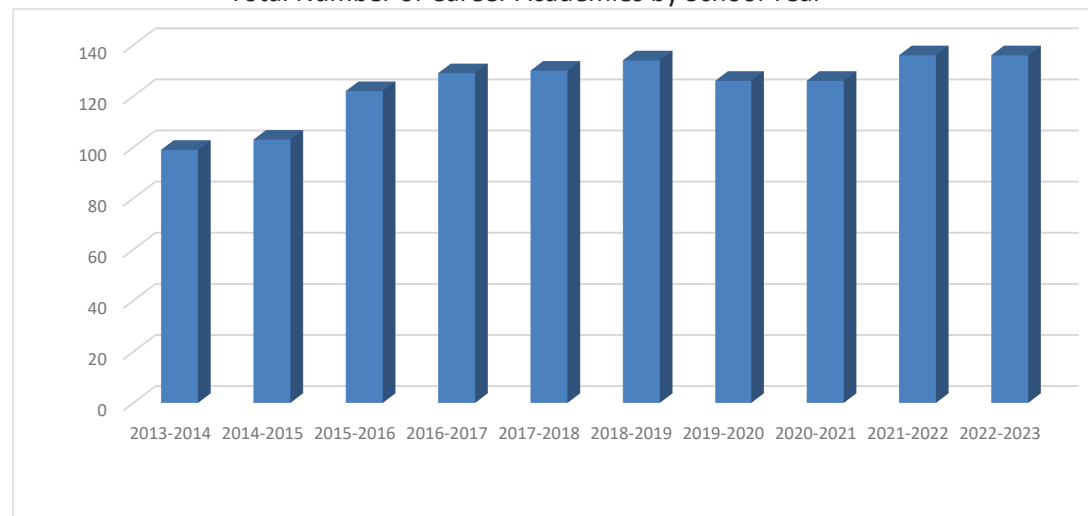
ACADEMIES BY CITY	
Auburndale	9
Bartow	9
Davenport	15
Eagle Lake	8
Fort Meade	5
Frostproof	1
Haines City	3
Lake Wales	14
Lakeland	53
Mulberry	6
Winter Haven	13
	136

ACADEMIES	
Middle	38
Senior	82
Charter Schools	10
Career Ctrs	6
	136

SCHOOL YEAR CUMULATIVE	
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	136
2022-2023	136



Total Number of Career Academies by School Year



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

SCHOOL CAREER ACADEMIES

OVERVIEW

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

A career academy includes the following essential elements:

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

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

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

Find an Academy:

HIGH SCHOOL ACADEMIES

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 - Agrowtechnology 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 Agriscieci 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!
Mckeel 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

Mckeel Academy of Technology - Digital Imagery Academy
Mckeel Academy of Technology - Legal Studies
Mckeel 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 - Agribusines 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 687 schools in 2021, with 217 of those being High-Performing. Charter school student enrollment for the 2020-21 school year reached more than 341,000 students. In addition, Charter Schools in the State have become increasingly diverse, and in 2020-21, 70% 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 33 charter schools serving more than 19,100 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 2022-23 School Year will see an increase of about 2,100 students enrolling in Charter Schools from the previous School Year. Of the 33 Charter Schools that will be operating next school year, nine are "conversion charters", 23 are "startup charters", and one is a "school within a school".

CHARTER SCHOOL INFORMATION

SCHOOL NAME	2022-23		CHARTER CATEGORY*	LOCATION	GRADE LEVEL	CONCENTRATION
	SCHOOL NUMBER	PROJECTED ENROLLMENT				
Achievement Academy	8031	157	SU	Bartow	PreK	Exceptional Students
Berkley Accelerated Middle Academy	8142	625	SU	Auburndale	6-8	Standard Based Instruction
Berkley Elementary Charter School	1951	696	C	Auburndale	K-5	Cooperative Learning
Bridge Prep Academy	8009	490	SU	Davenport	K-8	Extended Second Language Model, STEM
Compass Charter Middle School	0932	175	SS	Bartow	5-8	At Risk Students
Cypress Junction Montessori	8171	200	SU	Winter Haven	K-8	Montessori Philosophy
Dale R. Fair Babson Park Elementary School	1421	483	C	Lake Wales	K-5	Reading and Character Development
Discovery Academy of Lake Alfred	1961	975	C	Lake Alfred	6-8	Technology
Discovery High School	8181	925	SU	Lake Alfred	9-12	College and Career Readiness
Edward W. Bok Academy	1601	700	SU	Lake Wales	6-8	Pre IB
Edward W. Bok Academy North	1621	600	SU	Lake Wales	6-8	Pre IB
Hartridge Academy	8121	228	SU	Winter Haven	K-5	Spanish Language Immersion Program
Hillcrest Elementary School	1361	694	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	1,590	C	Lake Wales	9-12	Technology
Lakeland Montessori Middle	8140	30	SU	Lakeland	6-8	Montessori Philosophy
Lakeland Montessori Schoolhouse	8141	125	SU	Lakeland	K-6	Montessori Philosophy
Language and Literacy Academy for Learning	8008	290	SU	Winter Haven	PreK-10	Exceptional Students
Magnolia Montessori Academy	8005	182	SU	Lakeland	K-6	Montessori Philosophy
Mater Academy	8010	619	SU	Davenport	K-5	College Prep, Advanced Rigor
McKeel Academy of Technology	1671	1,720	C	Lakeland	6-12	Technology, Math, Computers, Science
McKeel Academy Central	1682	570	SU	Lakeland	K-5	Technology, Math, Computers, Science
Mi Escuela Montessori	8201	232	SU	Lakeland	K-8	Montessori Philosophy
Navigator Academy of Leadership	8007	916	SU	Davenport	K-8	SMART (Science, Math, Art Reading and Technology)
New Beginnings High School	8004	1,000	SU	Winter Haven	6-12	At-Risk Students
Polk Avenue Elementary School	1351	545	C	Lake Wales	K-5	Foreign Language Exposure
Polk Pre-Collegiate Academy	8002	18	SU	Auburndale	9-10	Pre-Collegiate
Polk State College Chain of Lakes Collegiate High School	8133	318	SU	Winter Haven	11-12	High School and Associates Degree Graduation
Polk State College Lakeland Collegiate High School	8131	350	SU	Lakeland	11-12	High School and Associates Degree Graduation
Polk State Lakeland Gateway to College High School	8003	255	SU	Lakeland	11-12	High School and Associates Degree Graduation
Ridgeview Global Studies Academy	0441	1,550	C	Davenport	K-6	Global Studies
South McKeel Academy	1692	1,140	SU	Lakeland	K-7	Technology, Math, Computers, Science
Victory Ridge Academy	8143	290	SU	Lake Wales	PreK-10	Exceptional Students
	TOTAL	19,103				



CHARTER SCHOOL 5 YEAR ENROLLMENT HISTORY

SCHOOL	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Projected 2022-23
Achievement Academy (8031)	157	157	154	157	157
Berkley Accelerated Middle Academy (8142)	477	476	477	477	625
Berkley Elementary Charter School (1951)	695	695	696	695	696
Bridge Prep Academy (8009)	-	-	-	-	490
Compass Charter Middle School (0932)	123	166	166	157	175
Cypress Junction Montessori (8171)	189	195	187	192	200
Dale R. Fair Babson Park Elementary School (1421)	470	480	464	486	483
Discovery Academy of Lake Alfred (1961)	963	971	952	938	975
Discovery High School (8181)	670	829	894	851	925
Edward W. Bok Academy (1601)	601	604	614	601	700
Edward W. Bok Academy North (1621)	202	409	590	554	600
Hartridge Academy (8121)	214	206	203	203	228
Hillcrest Elementary School (1361)	673	685	714	690	694
Janie Howard Wilson Elementary School (1401)	408	411	369	398	415
Lake Wales High School (1721)	1,572	1,580	1,557	1,526	1,590
Lakeland Montessori Middle (8140)	60	60	27	25	30
Lakeland Montessori Schoolhouse (8141)	116	122	105	114	125
Language and Literacy Academy for Learning (8008)	192	194	206	234	290
Magnolia Montessori Academy (8005)	99	103	106	145	182
Mater Academy (8010)	-	-	-	-	619
McKeel Academy of Technology (1671)	1,511	1,534	1,724	1,719	1,720
McKeel Academy Central (1682)	586	587	578	570	570
Mi Escuela Montessori (8201)	-	-	-	167	232
Navigator Academy of Leadership (8007)	-	646	769	876	916
New Beginnings High School (8004)	793	833	738	751	1,000
Polk Avenue Elementary School (1351)	518	274	534	544	545
Polk Pre-Collegiate Academy (8002)	119	541	147	137	18
Polk State College Chain of Lakes Collegiate High School (8133)	310	142	317	316	318
Polk State College Lakeland Collegiate High School (8131)	321	322	323	328	350
Polk State Lakeland Gateway to College High School (8003)	230	315	270	235	255
Ridgeview Global Studies Academy (0441)	1,259	244	1,422	1,474	1,550
South McKeel Academy (1692)	1,193	1,356	1,158	1,140	1,140
Victory Ridge Academy (8143)	255	1,195	275	290	290
TOTALS	14,976	16,332	16,737	16,991	19,103

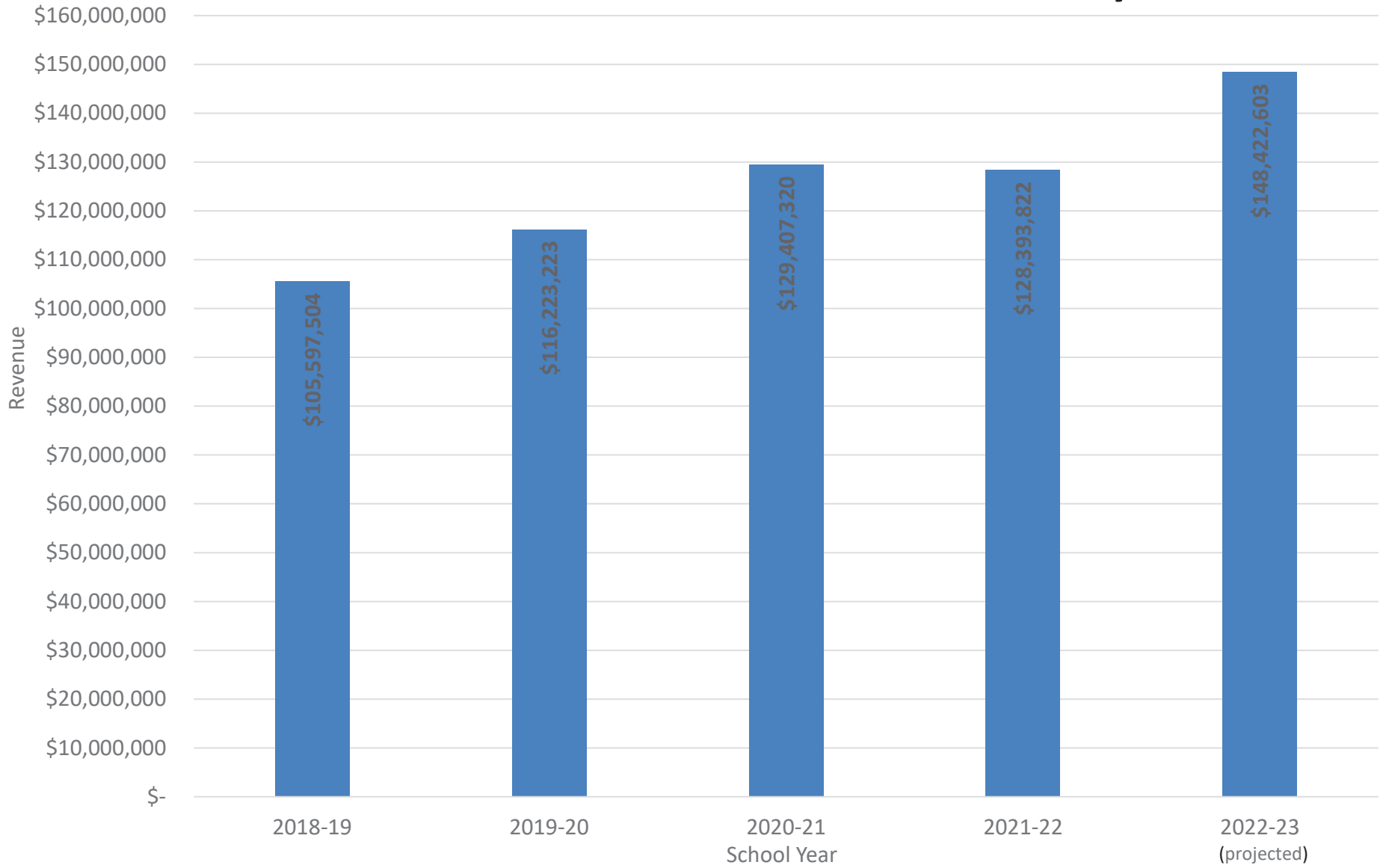
Charter School 5 Year Enrollment



Charter School 5 Year Revenue History

SCHOOL	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Projected 2022-23
Achievement Academy (8031)	2,389,837	2,478,796	2,549,082	2,489,951	2,474,080
Berkley Accelerated Middle Academy (8142)	3,027,568	3,073,403	3,213,332	3,371,440	4,342,997
Berkley Elementary Charter School (1951)	4,837,998	4,850,789	5,128,706	4,997,778	5,238,298
Bridge Prep Academy (8009)	-	-	-	-	3,409,341
Compass Charter Middle School (0932)	751,973	1,035,072	1,161,426	1,060,606	1,229,308
Cypress Junction Montessori (8171)	1,221,275	1,265,755	1,358,017	1,306,400	1,415,027
Dale R. Fair Babson Park Elementary School (1421)	3,373,305	3,464,044	3,646,873	3,579,215	3,746,179
Discovery Academy of Lake Alfred (1961)	6,226,781	6,314,787	6,851,131	6,703,353	7,045,116
Discovery High School (8181)	4,224,916	5,280,123	6,302,142	5,792,841	6,569,904
Edward W. Bok Academy (1601)	4,009,778	4,065,414	4,131,925	4,322,986	5,117,072
Edward W. Bok Academy North (1621)	1,291,663	2,677,890	4,153,470	3,888,048	4,369,438
Hartridge Academy (8121)	1,465,747	1,431,895	1,677,096	1,427,924	1,665,471
Hillcrest Elementary School (1361)	4,740,929	4,869,776	5,307,735	5,024,077	5,289,092
Janie Howard Wilson Elementary School (1401)	3,033,306	3,075,324	3,289,547	3,000,776	3,272,307
Lake Wales Senior High School (1721)	9,993,949	10,124,365	10,934,250	10,339,607	11,295,168
Lakeland Montessori Middle (8140)	369,343	365,422	251,908	164,455	220,513
Lakeland Montessori Schoolhouse (8141)	771,680	816,683	851,966	781,739	887,639
Language and Literacy Academy for Learning (8008)	2,732,874	2,781,748	3,015,608	2,934,560	3,750,276
Magnolia Montessori Academy (8005)	647,041	685,991	812,222	995,271	1,287,194
Mater Academy (8010)	-	-	-	-	4,485,083
McKeel Academy of Technology (1671)	9,691,197	9,996,976	4,292,518	12,286,886	12,509,253
McKeel Academy Central (1682)	4,029,946	4,102,705	11,960,435	4,135,605	4,339,489
Mi Escuela Montessori (8201)	-	-	-	1,178,038	1,676,016
Navigator Academy of Leadership (8007)	-	4,189,035	5,489,747	6,033,280	6,674,613
New Beginnings High School (8004)	5,039,964	5,293,602	5,807,689	5,055,302	7,168,141
Polk Avenue Elementary School (1351)	3,690,178	3,932,244	4,138,702	4,001,640	4,161,964
Polk Pre-Collegiate Academy (8002)	737,249	886,174	996,760	928,831	159,262
Polk State College Chain of Lakes Collegiate High School (8133)	1,966,835	2,065,471	2,301,582	2,178,127	2,260,919
Polk State College Lakeland Collegiate High School (8131)	2,092,216	2,055,540	2,290,882	2,332,782	2,450,385
Polk State Lakeland Gateway to College High School (8003)	1,415,846	1,516,552	1,800,944	1,586,402	1,736,029
Ridgeview Global Studies Academy (0441)	8,894,782	9,597,952	10,798,406	10,699,808	11,800,827
South McKeel Academy (1692)	8,170,246	8,299,198	8,532,185	8,362,251	8,693,233
Victory Ridge Academy (8143)	4,759,082	5,630,497	6,361,034	7,433,843	7,682,969
TOTALS	\$ 105,597,504	\$ 116,223,223	\$ 129,407,320	\$ 128,393,822	\$ 148,422,603

Charter School 5 Year Revenue History



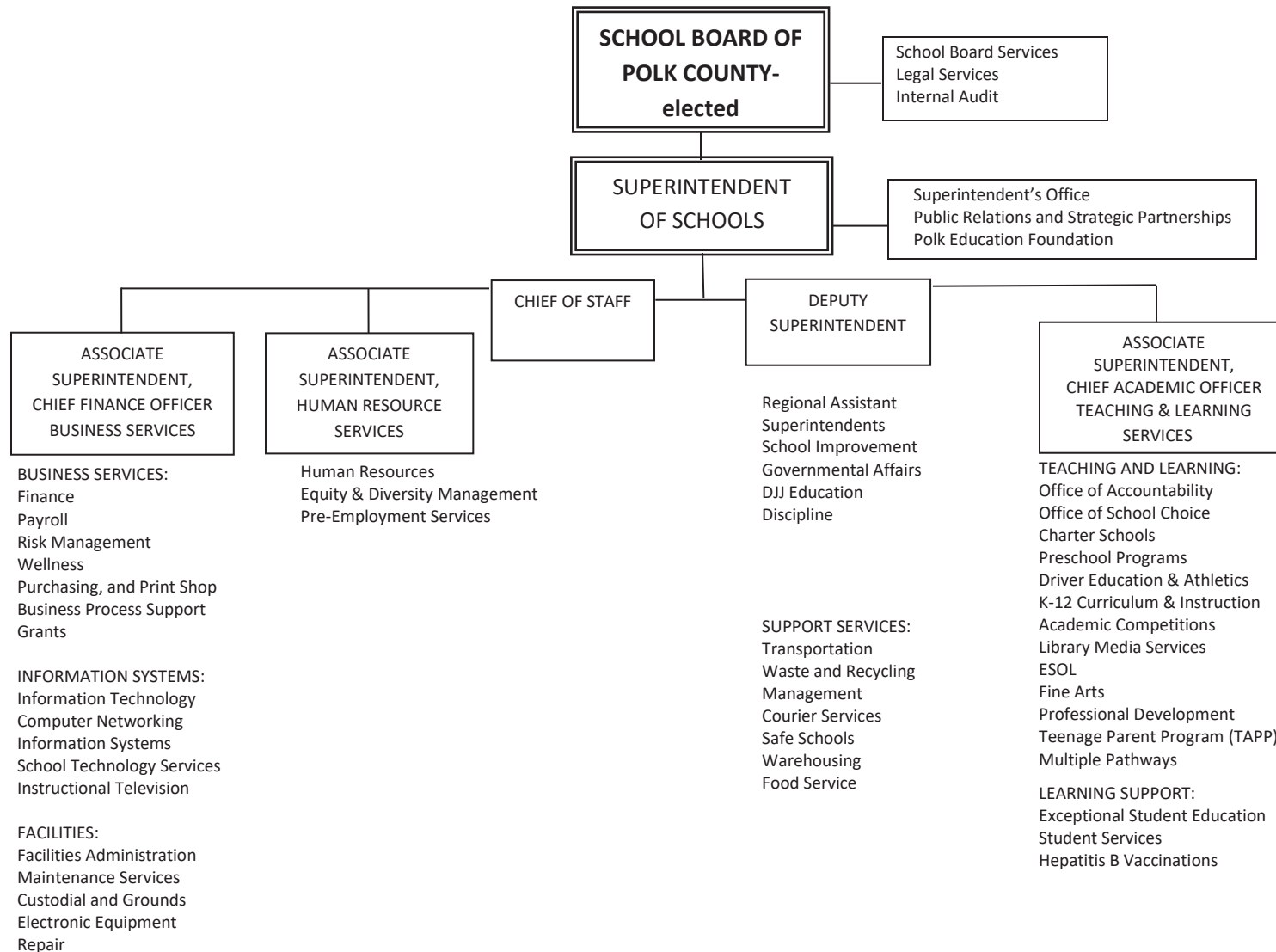


POLK COUNTY
PUBLIC SCHOOLS

STUDENTS FIRST

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DIVISION AND DEPARTMENTAL ORGANIZATIONAL CHART



DEPARTMENTAL BUDGET ALLOCATIONS OVERVIEW

BUDGET ALLOCATIONS**Departmental Operating Funds**

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

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

For 2022-2023, all department operating budgets were held to a \$0 increase, unless there was a contract or other expense that could not be reduced. As the state continues to hold funding levels flat, Polk County makes every effort to lessen the impact to the classroom. During the budgeting process, Budget staff normally meets with departments, making notes regarding each department's additional budget requests, and to gain an understanding of each department's individual needs. Because departments typically do not expend 100% of their budgets, we expect much of these appropriations will remain in fund balance at fiscal year-end.

Capital Outlay

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

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

Transportation

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

DEPARTMENTAL BUDGET ALLOCATIONS OVERVIEW

Security

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

Telephone

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

Utility Appropriations

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

Professional Development Funds

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

Carry-over Policy

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

PERFORMANCE MANAGEMENT

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

DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

GENERAL ADMINISTRATION

Superintendent Office
Operating Budget
Dept 910000000

Description	FY 19-20 Actual	FY 20-21 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 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	\$437,159	\$461,899	461,899	464,685	\$593,470
Operating Expenses	19,970	50,015	50,015	47,436	66,542
Total	\$457,129	\$511,914	\$511,914	\$512,122	\$660,012

Superintendent (9100)

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

Public Relations and Strategic Partnerships
Operating Budget
Dept 910800000

Description	FY 19-20 Actual	FY 20-21 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	1.00	1.00	1.00	1.00	2.00
Non-Admin Support	13.00	13.00	13.00	13.00	14.00
Total Positions	14.00	14.00	14.00	14.00	16.00
Personnel Costs	\$995,730	\$1,108,297	\$1,108,297	834,967	\$1,221,435
Operating Expenses	43,089	37,228	37,228	70,586	105,020
Total	\$1,038,819	\$1,145,525	\$1,145,525	\$905,553	\$1,326,455

Public Relations and Strategic Partnerships (9108)

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

Polk Education Foundation
Operating Budget
Dept 911400000

Description	FY 19-20 Actual	FY 20-21 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	2.50	3.00	3.00	3.00	5.00
Total Positions	3.50	4.00	4.00	4.00	6.00
Personnel Costs	\$277,298	\$302,204	\$302,204	361,514	\$454,001
Operating Expenses	4,354	4,922	4,922	8,929	6,900
Total	\$281,652	\$307,126	\$307,126	\$370,442	\$460,901

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 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	\$356,990	\$530,602	\$580,208	596,938	\$663,905
Operating Expenses	64,120	54,232	47,056	48,517	50,762
Total	\$421,110	\$584,834	\$627,265	\$645,454	\$714,667

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 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	\$307,096	\$312,191	\$298,899	312,275	\$336,029
Operating Expenses	207,873	73,333	144,679	91,620	204,300
Total	\$514,970	\$385,525	\$443,578	\$403,896	\$540,329

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.

GENERAL ADMINISTRATION
Operating Budget
Division Summary

Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	12.00	12.00	12.00	13.00	14.00
Non-Admin Support	22.50	23.00	23.00	24.00	26.00
Total Positions	34.50	35.00	35.00	37.00	40.00
Personnel Costs	\$2,598,589	\$2,960,720	\$2,988,584	\$2,818,818	\$3,583,636
Operating Expenses	446,117	315,447	379,525	381,520	632,024
Total	\$3,276,167	\$3,368,109	\$3,368,109	\$3,200,338	\$4,215,660

COUNTYWIDE 9000000000	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Operating Budget*	\$7,141,489	\$6,163,665	\$6,792,884	\$4,396,349	\$10,000,000
Telephone (TELE)**	1,235,000	1,235,000	1,995,435	1,982,830	2,039,835
Utilities (UTIL)	13,978,900	13,978,900	13,258,046	16,309,232	17,939,386
Total Expenses	22,355,389	21,377,565	22,046,365	22,688,411	29,979,221
Total	\$22,355,389	\$21,377,565	\$22,046,365	\$22,688,411	\$29,979,221

*Included on Summary page

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

Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 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	\$224,317	\$245,528	\$237,077	248,439	\$314,796
Operating Expenses	106,710	95,717	95,625	114,432	198,500
Total	\$331,027	\$341,244	\$332,702	\$362,871	\$513,296

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.

Note:

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



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

DEPUTY SUPERINTENDENT OFFICE

Deputy Superintendent
Operating Budget
Dept 9101000000

Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative**	2.00	3.00	4.00	4.00	2.00
Non-Admin Support	2.00	2.00	3.00	3.00	2.00
Total Positions	4.00	5.00	7.00	7.00	4.00
Personnel Costs	\$209,420	\$385,708	\$265,737	297,785	\$327,531
Operating Expenses	86,944	14,809	2,719	3,094	8,245
Total	\$296,364	\$400,517	\$268,456	\$300,879	\$335,776

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
Operating Budget
Dept 9112000000

Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	0.00	0.00	0.00	1.00	1.00
Total Positions	1.00	1.00	1.00	2.00	2.00
Personnel Costs	\$127,400	\$130,760	\$203,504	221,324	\$228,441
Operating Expenses	33,056	21,528	17,762	27,088	42,800
Total	\$160,456	\$152,289	\$221,266	\$248,411	\$271,241

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

Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	5.00	6.00	6.00	5.00	5.00
Non-Admin Support	5.00	5.00	5.00	5.00	5.00
Total Positions	10.00	11.00	11.00	10.00	10.00
Personnel Costs	\$1,014,166	\$2,950,579	\$1,140,744	\$1,079,353	\$1,106,607
Operating Expenses	29,872	20,382	81,162	152,208	113,750
Total	\$1,044,038	\$2,970,961	\$1,221,906	\$1,231,561	\$1,220,357

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.

Chief of Staff
Operating Budget
Department 9102000000

Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	0.00	0.00	0.00	1.00	1.00
Non-Admin Support	0.00	0.00	0.00	1.00	1.00
Total Positions	0.00	0.00	0.00	2.00	2.00
Personnel Costs	\$0	\$0	\$0	\$177,723	\$227,638
Operating Expenses	-	-	-	97	5,000
Total	\$0	\$0	\$0	\$177,820	\$232,638



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

DEPUTY SUPERINTENDENT OFFICE

Community Liason
Operating Budget
Departments 9104000000

Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	0.00	0.00	0.00	0.00	5.00
Non-Admin Support	0.00	0.00	0.00	0.00	0.00
Total Positions	0.00	0.00	0.00	0.00	5.00
Personnel Costs	\$0	\$0	\$0	\$0	\$582,023
Operating Expenses	-	-	-	4,335	5,000
Total	\$0	\$0	\$0	\$4,335	\$587,023

DEPUTY SUPERINTENDENT'S OFFICE
Operating Budget
Division Summary

Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 21-22 Budget
Positions					
Administrative	8.00	10.00	11.00	11.00	14.00
Non-Admin Support	7.00	7.00	8.00	14.00	9.00
Total Positions	15.00	17.00	19.00	25.00	23.00
Personnel Costs	\$1,350,986	\$3,467,047	\$1,609,985	\$1,776,185	\$2,472,240
Operating Expenses	149,872	56,719	101,644	186,822	174,795
Total	\$1,500,858	\$3,523,766	\$1,711,629	\$1,963,007	\$2,647,035



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

OPERATIONS-Facilities

Facilities & Operations Services
Operating Budget
Dept 9601000000

Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	2.00	2.00	3.00	3.00	3.00
Non-Admin Support	20.00	17.00	17.00	17.00	19.00
Total Positions	22.00	19.00	20.00	20.00	22.00
Personnel Costs	\$1,343,866	\$1,420,700	\$1,507,256	1,529,855	\$1,720,785
Operating Expenses	187,985	139,921	108,361	287,974	272,330
Total	\$1,434,913	\$1,531,851	\$1,560,621	\$1,730,518	\$1,993,115

Maintenance Services
Operating Budget
Dept 9605000000

Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	0.00	0.00	0.00	0.00	1.00
Non-Admin Support	210.60	207.70	203.60	203.60	202.60
Total Positions	210.60	207.70	203.60	203.60	203.60
Personnel Costs	\$11,311,937	\$11,008,989	\$11,331,632	11,604,269	\$13,121,080
Operating Expenses	884,774	577,169	594,413	817,226	801,500
Total	\$11,826,739	\$12,196,712	\$11,586,158	\$13,017,220	\$13,922,580

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	61.00	74.00	72.75	71.75	71.75
Total Positions	61.00	74.00	72.75	72.75	71.75
Personnel Costs	\$2,485,036	\$2,608,161	\$2,614,688	2,807,653	\$3,355,696
Operating Expenses	2,636,048	2,625,813	2,620,921	2,658,654	2,636,754
Total	\$5,121,084	\$5,233,974	\$5,235,609	\$5,466,308	\$5,992,450



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

OPERATIONS-Facilities

EERS
Operating Budget
Dept 9802000000

formerly in Information Systems

Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 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	\$2,621,818	\$2,672,067	\$2,584,057	2,768,865	\$2,905,242
Operating Expenses	186,104	319,096	134,121	210,615	443,829
Total	\$2,807,922	\$2,991,163	\$2,718,177	\$2,979,480	\$3,349,071

OPER-Facilities
Operating Budget
Summary

Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	2.00	2.00	3.00	3.00	4.00
Non-Admin Support	334.60	341.70	336.35	335.35	336.35
Total Positions	336.60	343.70	339.35	338.35	340.35
Personnel Costs	\$17,762,657	\$17,709,917	\$18,037,632	\$18,710,642	\$21,102,803
Operating Expenses	\$3,894,911	\$3,661,998	\$3,457,816	\$3,974,469	\$4,154,413
Total	\$21,657,568	\$21,371,915	\$21,495,448	\$22,685,110	\$25,257,216

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	2.00	3.00	2.00	2.00	3.00
Non-Admin Support	35.00	34.00	31.00	31.00	36.00
Total Positions	37.00	37.00	33.00	33.00	39.00
Personnel Costs	\$1,939,301	\$2,327,509	\$2,351,815	2,334,550	\$3,163,408
Operating Expenses	1,027,100	927,636	784,465	680,594	955,350
Total	\$2,966,402	\$3,255,144	\$3,136,280	\$3,015,145	\$4,118,758

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	15.00	15.00	12.00	16.00	16.00
Total Positions	16.00	16.00	13.00	13.00	17.00
Personnel Costs	\$719,130	\$912,269	\$944,838	972,481	\$1,042,097
Operating Expenses	46,447	63,113	48,160	285,927	87,705
Total	765,577	975,382	992,998	1,258,408	1,129,802

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	12.99	12.99	13.99	14.99	13.99
Total Positions	12.99	12.99	13.99	13.99	13.99
Personnel Costs	\$991,940	\$1,107,183	\$1,158,292	1,158,656	\$1,213,582
Operating Expenses	12,894	10,640	10,767	21,143	28,340
Total	\$1,004,833	\$1,117,824	\$1,169,059	\$1,179,799	\$1,241,922

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	14.00	13.00	13.00	15.00	13.00
Total Positions	15.00	14.00	14.00	14.00	14.00
Personnel Costs	\$915,726	\$940,164	\$922,387	855,571	\$1,110,271
Operating Expenses	559,875	789,319	750,094	285,927	1,120,773
Total	\$1,475,601	\$1,729,483	\$1,672,481	\$1,141,498	\$2,231,044

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	3.00	3.00	3.00	3.00	5.00
Total Positions	3.00	3.00	3.00	3.00	5.00
Personnel Costs	\$178,048	\$176,701	\$184,999	278,068	\$301,322
Operating Expenses	197,697	138,991	66,865	285,927	352,700
Total	\$375,746	\$315,692	\$251,864	\$563,995	\$654,022

OPER-Information Systems and Technology
Operating Budget
Summary

Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	4.00	5.00	4.00	4.00	5.00
Non-Admin Support	79.99	77.99	72.99	79.99	83.99
Total Positions	83.99	82.99	76.99	83.99	88.99
Personnel Costs	\$ 4,744,146	\$ 5,463,825	\$ 5,562,331	\$ 5,599,326	\$ 6,830,680
Operating Expenses	1,844,013	1,929,700	1,660,351	1,559,518	2,544,868
Total	\$6,588,159	\$7,393,525	\$7,222,683	\$7,158,844	\$9,375,548

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
* includes CC 9505 Vehicle Services					
Positions					
Administrative	3.00	3.00	5.00	4.00	5.00
Non-Admin Support	777.00	778.00	777.00	774.00	776.00
Total Positions	780.00	781.00	782.00	782.00	781.00
Personnel Costs	\$25,181,178	\$26,276,619	\$25,259,929	\$25,259,929	\$26,719,813
Operating Expenses	6,961,058	5,893,515	6,596,121	6,596,121	8,642,600
Total	\$32,142,236	\$32,170,134	\$31,856,050	\$31,856,050	\$35,362,413

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	3.00	3.00	3.00	3.00	4.00
Total Positions	3.00	3.00	3.00	3.00	4.00
Personnel Costs	\$154,277	\$161,303	\$167,877	197,084	\$226,969
Operating Expenses	93,018	52,560	85,246	89,114	126,000
Total	\$247,295	\$213,862	\$253,124	\$286,198	\$352,969

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 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	2,634	2,262	2,054	1,427	3,000
Total	\$2,634	\$2,262	\$2,054	\$1,427	\$3,000

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
In 2014/15 these positions moved to Pre-Employment Services in HR					
Positions					
Administrative	0.00	0.00	0.00	0.00	1.00
Non-Admin Support	0.00	0.00	0.00	0.00	16.00
Total Positions	0.00	0.00	0.00	0.00	17.00
Personnel Costs	\$0	\$0	\$0	\$0	\$916,436
Operating Expenses	3,368,204	4,699,465	4,602,949	4,560,981	4,994,223
Total	\$3,368,204	\$4,699,465	\$4,602,949	\$4,560,981	\$5,910,659

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 942200000

Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	22.60	22.60	21.60	21.60	23.60
Total Positions	22.60	22.60	21.60	21.60	23.60
Personnel Costs	\$1,180,458	\$1,220,547	\$1,245,879	1,270,161	\$1,425,627
Operating Expenses	131,577	240,532	112,559	187,274	649,300
Total	\$1,312,034	\$1,461,079	\$1,358,437	\$1,457,435	\$2,074,927

OPER-Support Services
Operating Budget
Summary

Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	3.00	3.00	5.00	4.00	6.00
Non-Admin Support	802.60	803.60	801.60	798.60	819.60
Total Positions	805.60	806.60	806.60	802.60	825.60
Personnel Costs	\$26,515,912	\$27,658,469	\$26,673,685	\$26,727,174	\$29,288,845
Operating Expenses	10,556,491	10,888,334	11,398,929	11,434,917	14,415,123
Total	\$37,072,403	\$38,546,803	\$38,072,614	\$38,162,091	\$43,703,968

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	2.00	2.00	1.00	1.00	1.00
Non-Admin Support	9.30	9.50	9.00	9.00	9.00
Total Positions	11.30	11.50	10.00	10.00	10.00
Personnel Costs	\$797,599	\$653,616	\$843,059	864,212	\$876,937
Operating Expenses	237,031	512,963	403,164	89,538	551,985
Total	\$1,034,630	\$1,166,579	\$1,246,223	\$953,750	\$1,428,922

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	0.00	0.00	0.00	1.00	1.00
Non-Admin Support	2.00	2.00	2.00	1.00	4.00
Total Positions	2.00	2.00	2.00	2.00	5.00
Personnel Costs	\$124,212	\$127,635	\$133,125	232,140	\$337,040
Operating Expenses	623,029	611,377	489,299	633,379	646,950
Total	\$747,241	\$739,012	\$622,424	\$865,519	\$983,990

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	2.50	2.50	2.50	3.03	3.00
Total Positions	3.50	3.50	3.50	3.50	4.00
Personnel Costs	\$266,961	\$207,091	\$339,957	322,674	\$343,229
Operating Expenses	19,952	22,461	35,489	40,463	52,765
Total	\$286,913	\$229,551	\$375,447	\$363,137	\$395,994

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Professional Development moved to Teaching and Learning from HR in 14/15.					
Positions					
Administrative	1.90	1.90	1.90	2.65	1.40
Non-Admin Support	5.00	4.00	6.00	11.00	10.00
Total Positions	6.90	5.90	7.90	7.90	11.40
Personnel Costs	\$378,970	\$553,040	\$1,413,479	486,747	\$1,001,237
Operating Expenses	175,597	77,741	88,749	102,656	247,170
Total	\$554,567	\$630,781	\$1,502,228	\$589,403	\$1,248,407

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	4.00	4.00	4.00	4.00	4.00
Non-Admin Support	2.95	8.00	8.00	8.00	2.00
Total Positions	6.95	12.00	12.00	12.00	6.00
Personnel Costs	\$981,759	\$1,156,906	\$1,047,526	1,098,608	\$662,485
Operating Expenses	61,283	39,296	30,259	48,828	57,456
Total	\$1,043,042	\$1,196,202	\$1,077,785	\$1,147,437	\$719,941

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	3.00	3.00	3.00	2.00	3.00
Total Positions	3.00	3.00	3.00	3.00	3.00
Personnel Costs	\$175,171	\$168,404	\$131,850	99,672	\$189,950
Operating Expenses	212,787	207,273	197,291	176,677	214,467
Total	\$387,958	\$375,677	\$329,141	\$276,349	\$404,417

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 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	1.00	1.00
Total Positions	0.50	0.50	0.50	0.50	1.00
Personnel Costs	\$41,108	\$42,558	\$87,921	89,423	\$92,178
Operating Expenses	254,086	-	1,032	229,790	281,106
Total	\$295,193	\$42,558	\$88,953	\$319,213	\$373,284

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	1.00	1.00	1.00	4.00	4.00
Total Positions	2.00	2.00	2.00	2.00	5.00
Personnel Costs	\$163,451	\$167,105	\$175,472	188,083	\$458,541
Operating Expenses	163,225	157,947	105,792	152,378	172,900
Total	\$326,676	\$325,052	\$281,265	\$340,461	\$631,441

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	0.17	0.17	0.17	0.17	0.17
Non-Admin Support	2.32	2.32	2.40	2.40	8.62
Total Positions	2.49	2.49	2.57	2.57	8.79
Personnel Costs	\$174,485	\$164,983	\$172,444	166,819	\$759,619
Operating Expenses	3,211	1,525	819	29,184	36,050
Total	\$177,696	\$166,508	\$173,263	\$196,003	\$795,669

Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	0.00	0.00	0.00	0.00	1.00
Non-Admin Support	2.00	2.00	2.00	2.00	2.00
Total Positions	2.00	2.00	2.00	2.00	3.00
Personnel Costs	\$113,015	\$116,026	\$124,324	125,337	\$190,936
Operating Expenses	78,228	88,787	35,167	41,131	113,137
Total	\$191,243	\$204,813	\$159,491	\$166,467	\$304,073

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

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

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 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	\$175,244	\$188,004	\$197,720	149,949	\$228,934
Operating Expenses	39,061	39,069	42,647	18,011	37,850
Total	\$214,305	\$227,074	\$240,367	\$167,960	\$266,784

Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	0.00	1.00	0.00	0.00	1.00
Non-Admin Support	2.00	2.05	3.00	4.00	6.05
Total Positions	2.00	3.05	3.00	3.00	7.05
Personnel Costs	\$124,212	\$380,292	\$278,049	229,493	\$428,466
Operating Expenses	26,160	25,301	6,833	18,110	29,100
Total	\$150,372	\$405,593	\$284,882	\$247,603	\$457,566

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions						Positions					
Administrative	1.00	1.00	0.00	0.00	4.00	Administrative	1.80	1.00	2.00	2.00	2.00
Non-Admin Support	4.00	4.00	1.00	1.00	16.00	Non-Admin Support	8.00	7.00	6.00	7.00	7.78
Total Positions	5.00	5.00	1.00	1.00	20.00	Total Positions	9.80	8.00	8.00	9.00	9.78
Personnel Costs	\$269,372	\$34,641	\$570,334	\$570,334	\$1,484,155	Personnel Costs	\$732,332	\$595,866	\$551,259	\$640,911	\$763,465
Operating Expenses	38,336	43,160	30,026	30,026	102,250	Operating Expenses	468,146	413,755	463,878	430,504	49,722
Total	\$307,708	\$77,801	\$600,361	\$600,361	\$1,586,405	Total	\$1,200,478	\$1,009,621	\$1,015,136	\$1,071,415	\$813,187

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	15.02	15.87	14.05	13.82	18.57
Non-Admin Support	47.57	50.62	49.00	57.43	78.45
Total Positions	62.59	66.49	63.05	61.47	97.02
Personnel Costs	\$4,638,054	\$4,769,527	\$6,189,293	\$5,264,403	\$7,817,172
Operating Expenses	2,400,131	2,240,655	1,930,445	2,040,676	2,592,908
Total	\$7,038,185	\$7,010,182	\$8,119,738	\$7,305,079	\$10,410,080



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

TL-Learning Support

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

Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	1.10	1.60	1.60	1.60	1.65
Non-Admin Support	10.90	6.60	36.40	27.40	20.40
Total Positions	12.00	8.20	38.00	38.00	22.05
Personnel Costs	\$619,594	\$658,566	\$1,047,217	883,233	\$1,790,371
Operating Expenses	2,664,139	2,619,883	2,878,297	2,865,827	8,054,106
Total	\$3,283,733	\$3,278,449	\$3,925,513	\$3,749,059	\$9,844,477

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

Student Services
Operating Budget
Dept 9370000000

Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	1.00	1.00	0.70	0.70	0.70
Non-Admin Support	29.50	30.00	23.10	28.30	39.90
Total Positions	30.50	31.00	23.80	23.80	40.60
Personnel Costs	\$1,746,765	\$1,750,925	\$2,113,061	1,574,929	\$2,852,697
Operating Expenses	232,253	301,546	150,350	222,210	244,490
Total	\$1,979,018	\$2,052,470	\$2,263,411	\$1,797,140	\$3,097,187

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

Hepatitis B Vaccinations
Operating Budget
Dept 9390100000/9371000000

Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 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	902	1,169	1,131	-	3,395
Total	\$902	\$1,169	\$1,131	\$0	\$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.

Teaching and Learning- Learning Support
Operating Budget
Summary

Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	2.10	2.60	2.30	2.30	2.35
Non-Admin Support	40.40	36.60	59.50	55.70	60.30
Total Positions	42.50	39.20	61.80	58.00	62.65
Personnel Costs	\$ 2,366,359	\$ 2,409,491	\$ 3,160,278	\$ 2,458,162	\$ 4,643,068
Operating Expenses	\$ 2,897,294	\$ 2,922,598	\$ 3,029,778	\$ 3,088,037	\$ 8,301,991
Total	\$5,263,653	\$5,332,089	\$6,190,055	\$5,546,199	\$12,945,059



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

BUSINESS SERVICES

**Finance
Operating Budget
Dept 9401000000**

Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 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	27.65	32.65	28.65	28.65	28.65
Total Positions	30.65	35.65	31.65	31.65	31.65
Personnel Costs	\$1,764,121	\$1,787,746	\$1,679,647	1,772,175	\$2,148,413
Operating Expenses	85,133	44,141	102,713	86,040	144,680
Total	\$1,849,254	\$1,831,887	\$1,782,359	\$1,858,215	\$2,293,093

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. Auxilliary 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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
In FY21 all positions related to Internal Service funds were moved from here					
Positions					
Administrative	1.00	1.00	0.25	0.25	0.25
Non-Admin Support	10.00	10.00	5.30	5.10	7.00
Total Positions	11.00	11.00	5.55	5.55	7.25
Personnel Costs	\$574,702	\$49,236	\$238,207	279,638	\$428,991
Operating Expenses	448,947	425,910	444,081	429,224	467,700
Total	\$1,023,648	\$475,147	\$682,289	\$708,862	\$896,691

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	1.00	1.00	1.00	1.00	2.00
Non-Admin Support	8.00	8.00	8.00	8.00	7.00
Total Positions	9.00	9.00	9.00	9.00	9.00
Personnel Costs	\$411,225	\$416,605	\$497,886	353,046	\$599,027
Operating Expenses	48,747	45,179	16,192	54,234	34,700
Total	\$459,973	\$461,785	\$514,078	\$407,279	\$633,727

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	10.00	10.00	10.00	10.00	10.00
Total Positions	11.00	11.00	11.00	11.00	11.00
Personnel Costs	\$565,490	\$553,229	\$590,488	643,506	\$714,991
Operating Expenses	8,267	5,167	3,845	8,803	8,300
Total	\$573,757	\$558,396	\$594,333	\$652,309	\$723,291

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 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	\$280,373	\$289,176	\$289,272	280,667	\$294,826
Operating Expenses	275,150	266,840	204,464	251,708	352,450
Total	\$555,523	\$556,015	\$493,735	\$532,375	\$647,276

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	6.00	6.00	5.00	0.00	0.00
Total Positions	6.00	6.00	5.00	0.00	0.00
Personnel Costs	\$318,762	\$233,643	\$0	\$0	\$0
Operating Expenses	23,928	17,419	122	-	44,093
Total	\$342,690	\$251,063	\$122	\$0	\$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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	1.00	1.00	1.00	0.00	1.00
Non-Admin Support	5.00	5.00	5.00	4.00	4.00
Total Positions	6.00	6.00	6.00	6.00	5.00
Personnel Costs	\$530,017	\$537,311	\$445,547	357,247	\$463,895
Operating Expenses	107,463	141,805	140,737	81,954	113,560
Total	\$637,479	\$679,115	\$586,285	\$439,201	\$577,455

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	1.15	1.80	1.98	0.90	0.30
Non-Admin Support	1.00	0.75	0.60	0.81	3.65
Total Positions	2.15	2.55	2.58	1.71	3.95
Personnel Costs	\$120,163	\$213,361	\$122,773	47,193	\$305,981
Operating Expenses	9,234	5,779	102,157	73,018	89,506
Total	\$129,397	\$219,140	\$224,931	\$120,211	\$395,487

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	8.15	8.80	8.23	6.15	7.55
Non-Admin Support	72.65	77.40	67.55	61.56	65.30
Total Positions	80.80	86.20	75.78	67.71	72.85
Personnel Costs	\$4,564,853	\$4,080,307	\$3,863,820	\$3,733,472	\$4,956,124
Operating Expenses	1,006,869	952,241	1,014,311	984,980	1,254,989
Total	\$5,571,721	\$5,032,548	\$4,878,131	\$4,718,453	\$6,211,113



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

HUMAN RESOURCE SERVICES

Human Resources
Operating Budget
Dept 9301000000

1676748.85

Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	5.00	5.00	5.00	5.00	5.00
Non-Admin Support	29.00	28.00	28.00	28.00	36.00
Total Positions	34.00	33.00	33.00	33.00	41.00
Personnel Costs	\$1,933,766	\$1,676,749	1,676,749	1,857,801	\$2,748,389
Operating Expenses	723,386	446,063	446,063	477,746	686,200
Total	\$2,657,152	\$2,122,812	\$2,122,812	\$2,335,547	\$3,434,589

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	6.00	6.00	6.00	0.00	0.00
Non-Admin Support	34.00	30.00	30.00	0.00	1.00
Total Positions	40.00	36.00	36.00	0.00	1.00
Personnel Costs	\$2,129,918	\$1,954,433	\$1,954,433	51,747	\$53,543
Operating Expenses	998,382	801,204	801,204	282,050	281,900
Total	\$3,128,300	\$2,755,637	\$2,755,637	\$333,797	\$335,443

Pre-Employment Services

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

Equity & Diversity Management
Operating Budget
Dept 9113000000

Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	2.00	1.00	2.00	2.00	2.00
Total Positions	3.00	2.00	3.00	3.00	3.00
Personnel Costs	\$268,454	\$224,500	\$241,955	246,063	\$262,170
Operating Expenses	2,553	9,262	5,971	9,519	9,506
Total	\$271,007	\$233,761	\$247,926	\$255,582	\$271,676

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 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
Positions					
Administrative	12.00	12.00	12.00	6.00	6.00
Non-Admin Support	65.00	59.00	60.00	30.00	39.00
Total Positions	77.00	71.00	72.00	36.00	45.00
Total Personnel Costs	\$4,332,138	\$3,855,681	\$3,873,136	\$2,155,612	\$3,064,102
Total Operating Expens	\$1,724,321	\$1,256,529	\$1,253,238	\$769,314	\$977,606
Total	\$6,056,459	\$5,112,210	\$5,126,374	\$2,924,926	\$4,041,708



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

TOTALS BY DIVISION (OVERVIEW)

Position Type Budget Type	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
GENERAL ADMINISTRATION					
Administrative	12.00	12.00	12.00	13.00	14.00
Non-Administrative Support	22.50	23.00	23.00	24.00	26.00
Salaries Budget	\$ 2,598,589	\$ 2,960,720	\$ 2,988,584	\$ 2,818,818	\$ 3,583,636
Operating Budget	\$ 446,117	\$ 315,447	\$ 379,525	\$ 381,520	\$ 632,024
DEPUTY SUPERINTENDENT					
Administrative	8.00	10.00	11.00	11.00	14.00
Non-Administrative Support	7.00	7.00	8.00	14.00	9.00
Salaries Budget	\$ 1,350,986	\$ 3,467,047	\$ 1,609,985	\$ 1,776,185	\$ 2,472,240
Operating Budget	\$ 149,872	\$ 56,719	\$ 101,644	\$ 186,822	\$ 174,795
OPERATIONS-Facilities					
Administrative	2.00	2.00	3.00	3.00	4.00
Non-Administrative Support	334.60	341.70	336.35	335.35	336.35
Salaries Budget	\$ 17,762,657	\$ 17,709,917	\$ 18,037,632	\$ 18,710,642	\$ 21,102,803
Operating Budget	\$ 3,894,911	\$ 3,661,998	\$ 3,457,816	\$ 3,974,469	\$ 4,154,413
OPS-Information Systems and Technology					
Administrative	4.00	5.00	4.00	4.00	5.00
Non-Administrative Support	79.99	77.99	72.99	79.99	83.99
Salaries Budget	\$ 4,744,146	\$ 5,463,825	\$ 5,562,331	\$ 5,599,326	\$ 6,830,680
Operating Budget	\$ 1,844,013	\$ 1,929,700	\$ 1,660,351	\$ 1,559,518	\$ 2,544,868
OPS-Support Services					
Administrative	3.00	3.00	5.00	4.00	6.00
Non-Administrative Support	802.60	803.60	801.60	798.60	819.60
Salaries Budget	\$ 26,515,912	\$ 27,658,469	\$ 26,673,685	\$ 26,727,174	\$ 29,288,845
Operating Budget	\$ 10,556,491	\$ 10,888,334	\$ 11,398,929	\$ 11,434,917	\$ 14,415,123
TEACHING AND LEARNING					
Administrative	17.12	18.47	16.35	16.12	20.92
Non-Administrative Support	87.97	87.22	108.50	113.13	138.75
Salaries Budget	\$ 7,004,414	\$ 7,179,018	\$ 9,349,571	\$ 7,722,566	\$ 12,460,240
Operating Budget	\$ 5,297,424	\$ 5,163,253	\$ 4,960,222	\$ 5,128,713	\$ 10,894,899



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

TOTALS BY DIVISION (OVERVIEW)					
Position Type Budget Type	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget
BUSINESS SERVICES					
Administrative	8.15	8.80	8.23	6.15	7.55
Non-Administrative Support	72.65	77.40	67.55	61.56	65.30
Salaries Budget	\$ 4,564,853	\$ 4,080,307	\$ 3,863,820	\$ 3,733,472	\$ 4,956,124
Operating Budget	\$ 1,006,869	\$ 952,241	\$ 1,014,311	\$ 984,980	\$ 1,254,989
HUMAN RESOURCE SERVICES					
Administrative	12.00	12.00	12.00	6.00	6.00
Non-Administrative Support	65.00	59.00	60.00	30.00	39.00
Salaries Budget	\$ 4,332,138	\$ 3,855,681	\$ 3,873,136	\$ 2,155,612	\$ 3,064,102
Operating Budget	\$ 1,724,321	\$ 1,256,529	\$ 1,253,238	\$ 769,314	\$ 977,606
Countywide					
Operating Budget (not incl. in Grand Totals)**	\$ 7,141,489	\$ 6,163,665	\$ 6,792,884	\$ 4,396,349	\$ 10,000,000
GRAND TOTALS-Departments					
Administrative	66.27	71.27	71.58	63.27	77.47
Non-Administrative Support	1472.31	1476.91	1477.99	1456.63	1517.99
Salaries Budget	\$ 68,873,695	\$ 72,374,985	\$ 71,958,744	\$ 69,243,795	\$ 83,758,670
Operating Budget**	\$ 24,920,017	\$ 24,224,219	\$ 24,226,036	\$ 24,420,253	\$ 35,048,717

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



CAPITAL PROJECTS – DISCUSSION OF IMPACTS

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 2022-2026 was approved by the School Board on October 26, 2021. 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 2021-22 school year and construction work continues in 2022-23. Our focus has been to maintain and renovate our current facilities in the most cost-effective manner while maintaining a safe and effective environment for our staff and students.

Project Number	School Name	Project Description	Budget 2021-22
P-01901	District Wide	Security Intercom Upgrades	\$ 7,000,000
P-01902	District Wide	Security Fire Alarm Upgrades	\$ 5,000,000
C-00307	Mulberry Senior	Campus Renovation	\$ 50,265,000
C-00308	Davenport HS	New High School	\$ 110,515,000
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
C-00318	Garner Elementary	Master Plan	\$ 47,639,120
C-00319	Southwest Middle	Master Plan	\$ 55,277,532
C-00320	Medulla Elementary	New Cafeteria	\$ 8,000,000
C-00321	Winter Haven Elementary 21C	New Elementary School	\$ 26,485,000
C-00322	Bella Citta Middle Addition	Middle School Addition	\$ 22,000,000
C-00323	McLaughlin Middle	New Gymnasium	\$ 15,000,000

CAPITAL PROJECTS – DISCUSSION OF IMPACTS

COMPLETED PROJECTS

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

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

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

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

NEW SCHOOLS SCHEDULE				
SCHOOL	OPEN/AVAIL	CONST START	DESIGN START	PROP ACQ
Elementary (SW Lakeland)	TBD	TBD	TBD	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.

CAPITAL PROJECTS – DISCUSSION OF IMPACTS

LAND ACQUISITION AND DEVELOPMENT

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

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

RELOCATABLES (PORTABLES)

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

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

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

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

MAINTENANCE

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

CAPITAL PROJECTS – DISCUSSION OF IMPACTS

Health and Safety

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

Indoor Air Quality

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

Preventative and Routine Maintenance

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

CAPITAL PROJECTS – DISCUSSION OF IMPACTS

❖ *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

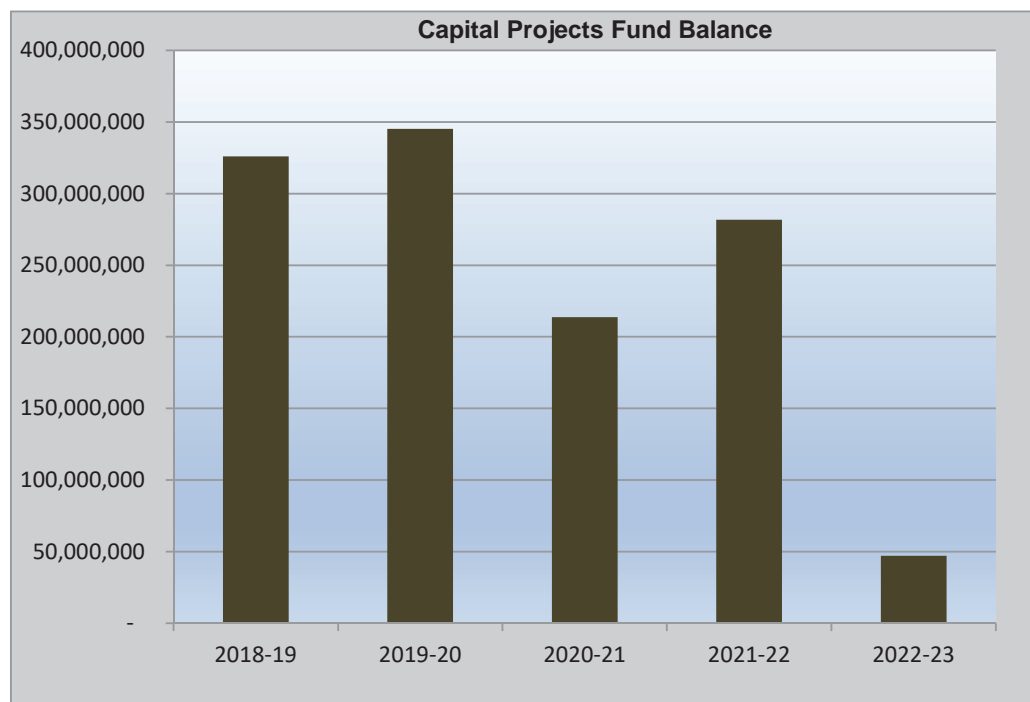
❖ *What is the significance of Capital Outlay Fund balance?*

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



CAPITAL OUTLAY APPROPRIATION AND PLANNED PROJECTS								
Location	Description	SBE	2022-2023		LCI	SALES TAX	Other	Total
			PECO	CODS				
Anna Woodbury Elem	Anna Woodbury Elem			132,109				132,109
Bartow Senior	Bartow Senior - Master Plan					9,937,189		9,937,189
Bella Cita	Bella Cita Middle Addition						25,844,507	25,844,507
Brigham Academy	Brigham Academy Roof			82,500				82,500
Carlton Palmore Elem	Carlton Palmore Elem ADA Sidewalk			86,599				86,599
County Wide	County Wide					450,000	50,000	500,000
Davenport High School	Davenport High School					4,665,674	3,547,704	8,213,378
Denison Middle	Denison Middle New Gymnasium					4,986,557		4,986,557
Don Woods	Don Woods Opp Ctr Replace Roof Bldg 1			83,035				83,035
Eastside Elem	Eastside Elem - New Cafeteria/Class Remodel			1,605,451				1,605,451
Garner Elem	Ben Hill Griffin El 26 Classroom Addition					2,307,225		2,307,225
Garner Elemntary	Garner Masterplan					40,650,550	3,002,437	43,652,987
Gause Academy	Gause Academy Roof			4,881				4,881
Inwood Elementary	Inwood Elementary Roof			51,500				51,500
Kathleen Elem	Kathleen Elem Roof			215,000				215,000
Willow Oak	Willow Oak					1,463,822	2,998,023	4,461,846
McLaughlin Middle	McLaughlin Middle Gymnasium					717,500		717,500
Medulla Elementary	Medulla Elementary New Kitchen				7,783,139			7,783,139
Mulberry Senior	Mulberry Senior - Campus Renovation					9,727,466		9,727,466
Oscar Pope Elem	Oscar Pope Elem Roof/AC			278,238				278,238
Snively Elementary	Snively El Replace Roof Bldg 1			222,000				222,000
Sleepy Hill Elem	Sleepy Hill Elem Roof			8,250				8,250
Southwest Middle	Southwest Middle Masterplan					45,624,143	6,840,378	52,464,522
Spook Hill Elementary	Spook Hill Elementary Roof			118,000				118,000
Winter Haven El 21C	Winter Haven El 21C						34,107,963	34,107,963
Total Appropriations	Subtotal	-	-	2,887,564	7,783,139	120,530,127	76,391,012	207,591,841
Transfers Out					104,190,285	50,002,595	12,835,363	167,028,242
Fund Balance				1,994,198	5,998,863	40,349,478	3,284,020	51,626,560
Total Appropriations, Transfers and Fund Balance		-	-	4,881,761	117,972,287	210,882,200	92,510,395	426,246,643

SALES TAX OVERSIGHT COMMITTEE

As of August 15, 2022

Appointed by Dr. William Allen

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 fourth largest county in Florida with an area of 1,797.84 square miles. It has 554 natural freshwater lakes which occupy approximately 135 square miles. It has the second largest amount of farmland in the state with an estimated 626,634 of the 922,095,840 acres of farmland in Florida. Groves, pastures and agricultural lands represent over 3,114 farms covering 52% of Polk County. Our county is now the fifth most productive agricultural county in Florida as of 2017.

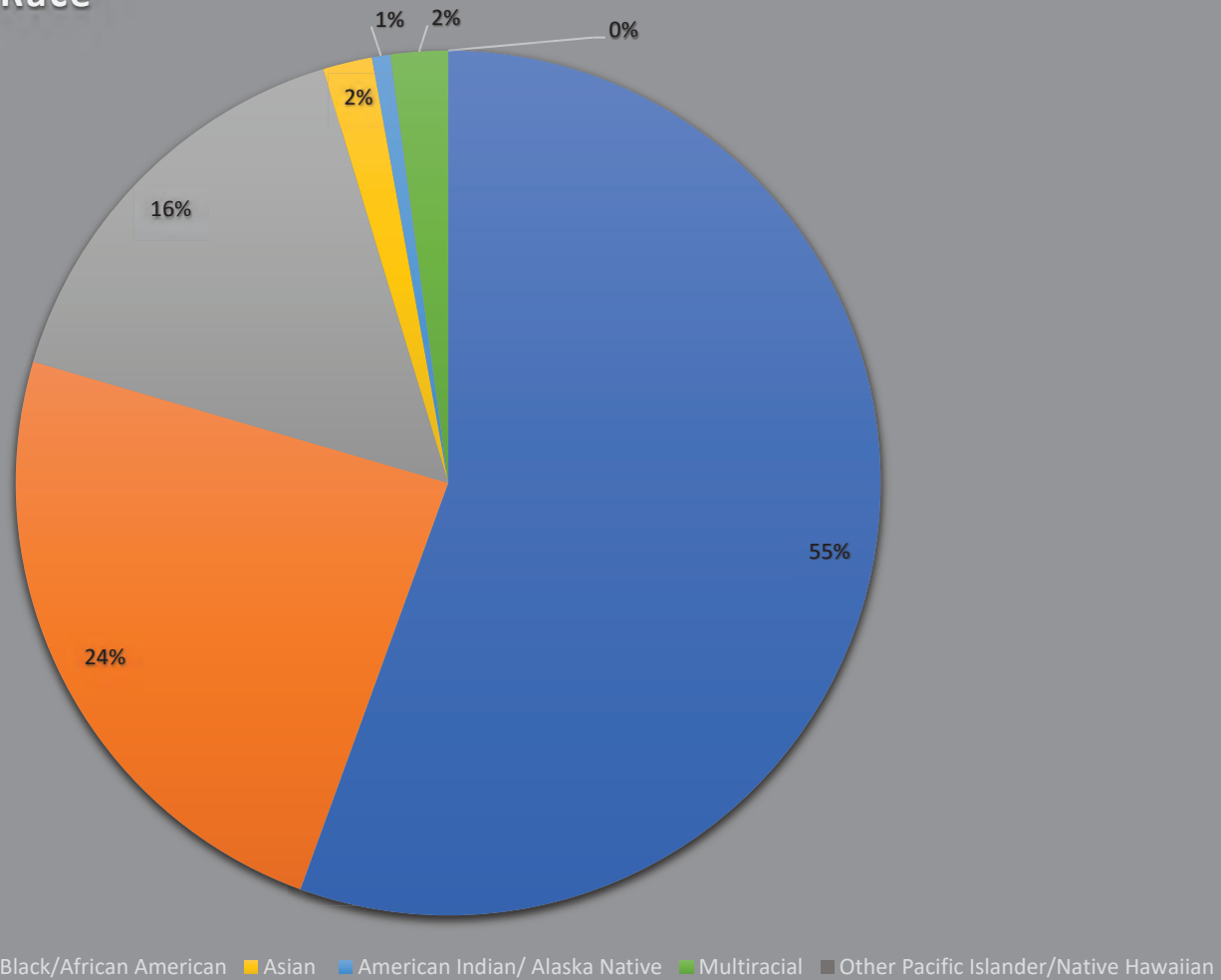
Population

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



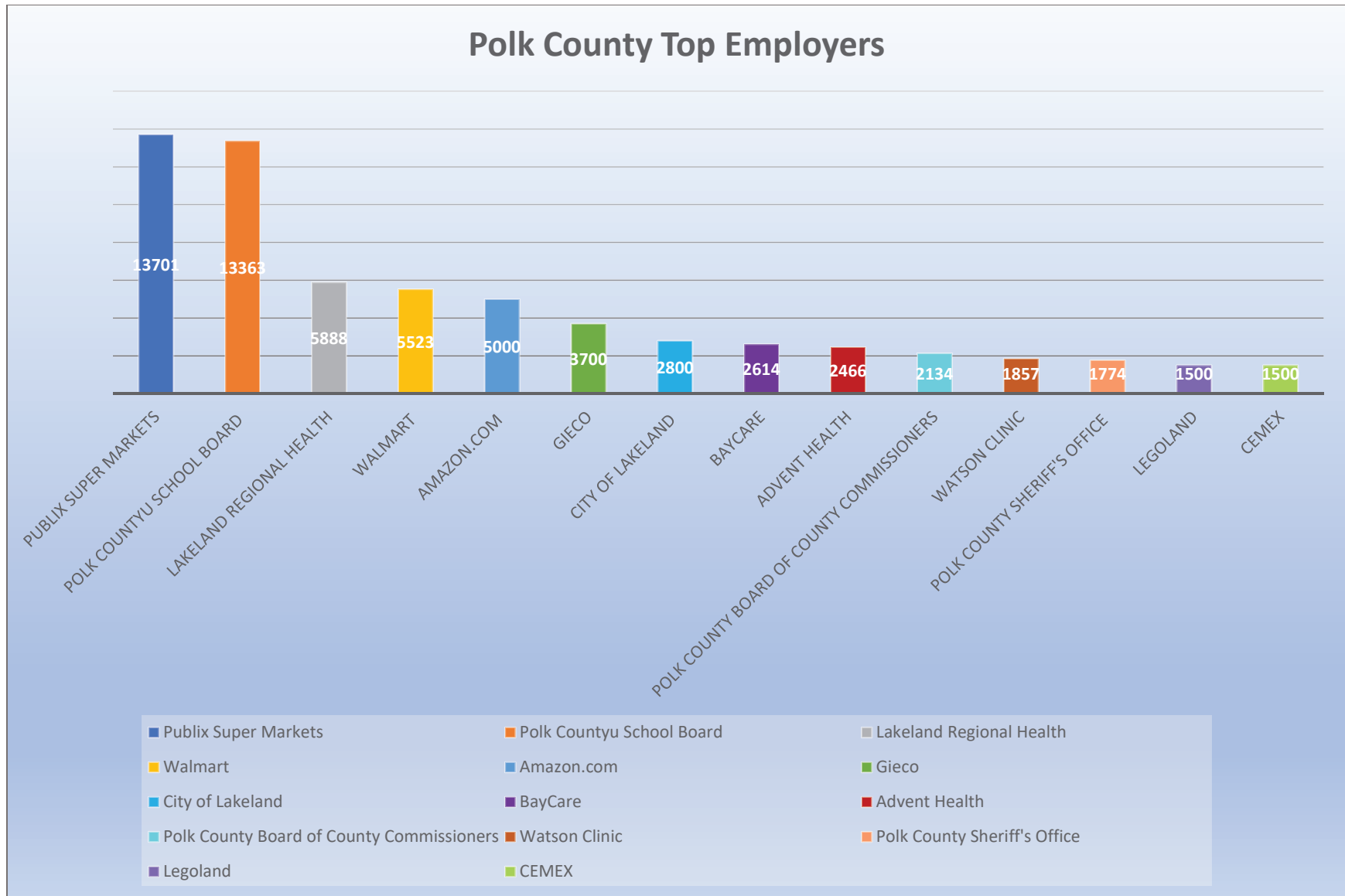
POLK COUNTY AT A GLANCE

Population by Race



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



HAINES CITY
THE HEART OF FLORIDA



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 (23)

Achievement Academy (3 Sites)
 Berkley Accelerated Middle
 Bridge Pre Academy
 Edward W. Bok Academy North
 Cypress Junction Montessori
 Discovery High School

Edward W. Bok Middle Academy
 Hartridge Academy
 Lakeland Montessori Middle
 Lakeland Montessori Schoolhouse
 Language and Literacy Academy for Learning
 Magnolia Montessori Academy
 Mater Academy
 McKeel Academy Central
 Mi Escuela Montessori
 Navigator
 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
Xcel Christian Academy	KG-8
Jordan Christian Preparatory	K-12

BARTOW

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

DAVENPORT

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

Eagle Lake

Bethel Christian Academy	PK-08
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Frostproof

Dabar School of Learning	KG-12
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HAINES CITY

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

KISSIMMEE

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

LAKE ALFRED

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

LAKE WALES

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

LAKELAND

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



PRIVATE SCHOOLS IN POLK COUNTY

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

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

MULBERRY

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

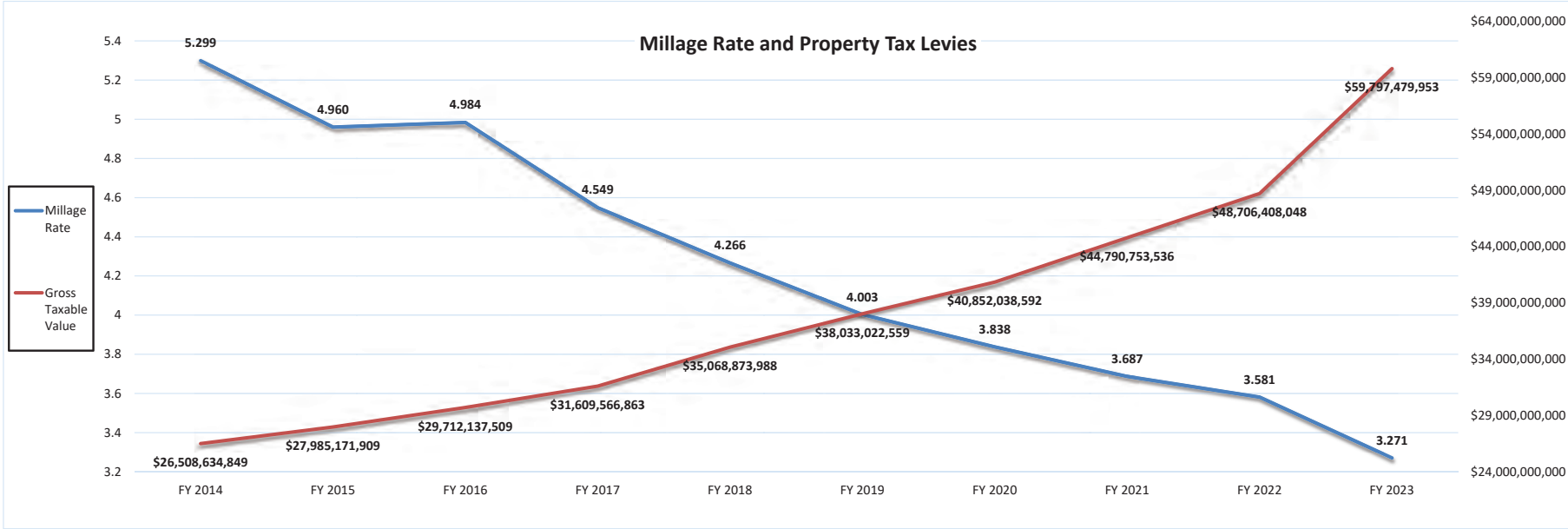
POLK CITY

Kipe Academy	KG-5
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WINTER HAVEN

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

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



MILLAGE RATES

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Required Local Effort	5.299	4.960	4.984	4.549	4.266	4.003	3.838	3.687	3.581	3.271
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	7.547	7.208	7.232	6.797	6.51	6.251	6.086	5.935	5.829	5.519

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

ESTIMATED PROPERTY TAX LEVIES AND COLLECTIONS

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Total Polk County										
Gross Taxable Value *	\$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	\$59,797,479,953
Property Taxes Levied	\$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	\$268,810,666.02	\$330,022,291.86
Tax Collections **										
Required Local Effort	\$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	\$187,773,655
Discretionary Operating	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	42,939,374
Local Capital Improvement/Capital Outlay	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	86,108,371
Total Collections	\$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	\$316,821,400

* Gross Taxable Value as of budget adoption.

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



TRUTH IN MILLAGE NOTICE (TRIM)

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

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

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

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

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

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

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

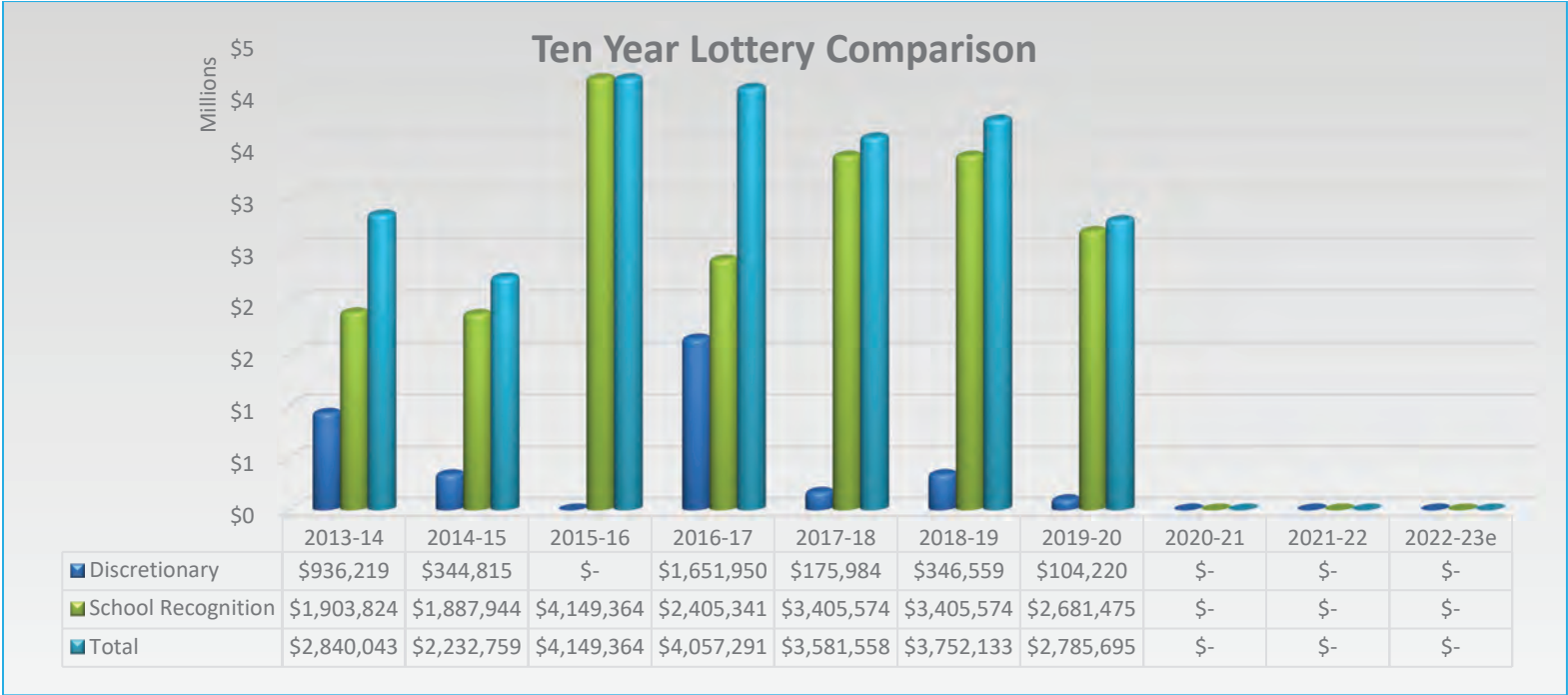
All properties pay taxes countywide to the Taxing Authority of Polk County, School Board, and Water Management District. Other taxing jurisdictions that are less than countywide are the cities and towns, water, and special tax districts. All taxing bodies must hold public hearings before setting their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



FLORIDA LOTTERY DOLLARS

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

Polk County’s share of the Florida Lottery funds is made up of two components. **School Recognition Dollars** are distributed under the Governor's A+ Program to specific schools maintaining an **A** Grade, and to schools that improve at least one letter grade from the previous school year. **Discretionary Lottery Funds** are allocated to support the School Improvement and Accountability initiative and to provide continuing support to the general operating budget. For 2021-22, 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 2022-23.



DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

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

[PCPS on Forbes' List of "America's Best Employers for Women"](#)

Polk County Public Schools has been named to Forbes' 2022 list of America's Best Employers for Women.

PCPS ranked 58th on the national list, which identifies companies that "support women inside and outside their workforces."

To compile the rankings, Forbes said it partnered with the market research firm Statista and surveyed 50,000 Americans (30,000 women and 20,000 men) who work for organizations with at least 1,000 employees. Respondents rated their employers on criteria including working conditions, diversity and how likely they'd be to recommend their workplace to others.

Statista also asked female respondents to rate their employers on factors such as parental leave, discrimination and pay equity. Representation at the executive and board levels were also factored into the final score.

In 2022, PCPS was also featured on Forbes' list of America's Best Employers for Diversity, at No. 390.

[IB Bartow Makes School History With 100% Pass Rate](#)

A major congratulations is in order for International Baccalaureate at Bartow High.

An astonishing 100% of the 2022 graduating class earned their IB diploma. It was the first time in IB Bartow's 26-year history that the school achieved a flawless pass rate — and that's a very big deal.

International Baccalaureate is one of the world's most rigorous and prestigious programs available to students. It's tough to get accepted, it's even more difficult to complete the program while earning a regular high school diploma, and obtaining the IB diploma adds another level to the challenge.

According to the IB organization, just under 86% of IB students earned their diploma last year. Bartow was at 93% in 2020-21 and then perfect last year.

[Three PCPS Schools Receive "Premier FFA Chapter" Awards](#)

Three PCPS schools have received the Premier Chapter Award from the Florida FFA Association: Frostproof, Kathleen and Westwood middle schools!

The Premier Chapter Award recognizes "superior achievement" in school FFA programs; statewide, 58 schools received the honor in 2022. To be eligible, a school's FFA chapter must be proficient in areas including alumni and community partnerships, financial planning, public relations, recruitment, and other activities.

[Winter Haven High Grad Named Among Top Aerospace Students in the World](#)

DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

University of Central Florida student and Winter Haven High grad Perla Latorre-Suarez was named among “the most promising graduate students in the world who are likely to change the aerospace industry.”

Latorre-Suarez is featured in the list of 20 Twenties award winners presented by Aviation Week Network. She was selected from 82 student nominees from around the world who were recognized for their academic performance, civic contributions, and the value of their research or design project.

Latorre-Suarez graduated from WHHS in 2016 and is currently pursuing a master’s degree in aerospace engineering at UCF.

[PCPS Migrant Students Receive National Recognition](#)

A trio of Polk County students received special awards and recognition during the 2022 National Migrant Education Conference in San Antonio. Michelle Leon-Garcia and Agustin Lozano — both from Fort Meade High — were two of just four national scholarship winners at the event. Each received the \$5,000 Albert Lee Wright, Jr. Memorial Migrant Scholarship, which honors migrant farmworker students who have overcome barriers, performed well academically and provided service to their community.

In addition, Aracely Rendon Morales from Summerlin Academy received the first-ever Humanitarian Award presented by the National Association of State Directors of Migrant Education. Morales earned the honor (which includes a \$2,000 scholarship) for “extraordinary service to migrant families” in her community by providing more than 600 hours of volunteer work.

[Let the Games Begin: PCPS Enters the Esports Arena](#)

Let the games begin!

Polk County Public Schools has officially entered the world of competitive video gaming, also known as esports (electronic sports).

During the 2021-22 pilot season, teams were assembled from six schools and competed against each other in the game “Rocket League” (described as “soccer with rocket-powered cars.”).

The inaugural season of PCPS Esports concluded with a championship in May at Florida Southern College where Frostproof High emerged victorious as the winner.

The pilot season was successful, and PCPS will expand the esports program to additional schools.

PCPS adopted esports for many reasons, including its broad appeal among students of all backgrounds and abilities, scholarship opportunities, and its growing prominence at the collegiate level. In Polk County alone, Florida Southern College, Southeastern University and Keiser University all offer esports programs.

In addition, esports helps encourage and develop useful skills and traits like problem solving, communication, teamwork and sportsmanship.

PCPS Esports is officially part of our district’s Athletics department, holding the same status as all other sports. Accordingly, esports student-athletes must meet the same standards in academics, attendance and conduct in order to participate.

DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

[2022 Polk County Teacher and School Related Employee of the Year](#)

Ashley Brannon — 2022 Polk County Teacher of the Year award winner profile:

Brannon says it is a “privilege” to serve students with severe physical, cognitive and behavioral disabilities at Karen M. Siegel Academy. As a curriculum coach/resource teacher, she helps other teachers use best practices in their classrooms so that students can succeed. She also implemented a schoolwide writing program so that every student can express themselves through text, no matter what their disability may be. Brannon helps with the planning and chaperoning of extracurricular activities and special events at her school, including prom, graduation and seasonal events. In addition, she volunteers her time to assist new educators from neighboring schools, helping them study for certification exams and sharing strategies that will benefit their students.

“My community, school and students provide me with so much happiness,” Brannon says. “My only hope is that I can one day repay them with the same.”

Tiffany Berrien — 2022 Polk County School-Related Employee of the Year award winner profile:

Berrien has spent four years working with PCPS as a PE paraeducator at Rochelle School of the Arts, where she serves students from kindergarten to eighth grade.

She takes the effort and time to learn about her students and talk to them about their day. They listen to her and follow directions because they know she cares about them.

As a former collegiate and semi-pro basketball player, Berrien brings a wealth of knowledge and experience to her role as basketball coach for Rochelle’s boys and girls teams. Along with basketball instruction, she spends time tutoring students, helping them with their schoolwork and teaching them how to be good citizens. Her focus is to create a positive environment where students will work hard and strive for success.

[Polk County Principal](#) and [Assistant Principal](#) of the Year

PCPS Principal of the Year: Amy Heiser-Meyers from Horizons Elementary

Amy Heiser-Meyers brings the sunshine to Horizons Elementary, and she’s a bright light among our school leaders.

Heiser-Meyers is a PCPS graduate (Auburndale High) and has worked for the district for the past 24 years, serving at Horizons Elementary since 2013.

“She’s a principal who cares about her students and ensures their individual needs are met,” said Victor Duncan, who oversaw Horizons as a regional superintendent prior to his retirement. “A positive and inclusive school culture is essential for a school to be successful. Ms. Heiser-Meyers has worked hard to make Horizons Elementary that school.”

DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

Heiser-Meyers is noted for her support of Horizons’ teachers, and involving them in decisions that impact student learning. She also makes extra effort to keep families and business partners engaged with the school.

“I’m just very humbled and honored to not only represent my school, Horizons, but the Polk County school system,” she said. “It has been an honor to impact multiple generations of students here in Polk.”

Hesier-Meyers said she savors the happy moments in her professional and personal life. In October 2020, she was diagnosed with stage 3 breast cancer; two years later, she is a “thriving survivor” living cancer free.

“I just do what I do every day, and I love what I do,” she said. “To get recognized for it is the cherry on top of the cupcake.”

PCPS Assistant Principal of the Year: Tammy Ruhl from Floral Avenue Elementary

Tammy Ruhl is one of the busiest Bees at Floral Avenue Elementary, and there always seems to be a positive buzz about the school.

“Tammy is a dedicated employee who puts students first, values families and understands the importance of community,” said Victor Duncan, who oversaw Floral Avenue Elementary as a regional superintendent prior to his retirement. “She plays a key role in all aspects of the school.”

Ruhl has been praised for working closely with her school’s teachers and academic coaches to plan curriculum that meets students’ needs. She also provides extra support to new teachers, and works hard to organize and host parent events to keep families engaged.

Ruhl is often visited by her former students after they move on to middle and high school.

“I’ve been very fortunate to watch my students start here and go on to be successful adults,” she said. “Floral Avenue is a neat place to work. I’ve got wonderful staff, and there’s a hometown feel, the families take care of each other. I’m the one who is lucky to have this job.”

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		2019	2021	2022

DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

	District Name	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	216,823	302	58	198,628	300	54	210,287	299	53
	Polk	8,437	299	52	7,569	296	47	8,155	296	48
Grade 4	Statewide	211,342	313	58	202,373	310	52	198,473	312	57
	Polk	7,862	309	48	8,003	304	42	7,868	306	46
Grade 5	Statewide	218,818	322	56	196,549	321	54	212,392	321	55
	Polk	8,099	317	47	7,520	316	43	8,624	315	44
Grade 6	Statewide	211,371	326	54	194,258	325	52	196,909	324	52
	Polk	7,429	323	48	7,409	319	42	7,864	319	43
Grade 7	Statewide	212,177	332	52	199,985	329	48	206,907	329	48
	Polk	8,132	326	42	7,676	325	39	8,032	323	38
Grade 8	Statewide	205,229	338	56	197,220	336	52	212,986	334	49
	Polk	7,524	334	48	7,230	333	47	8,231	329	41
Grade 9	Statewide	203,549	343	55	196,278	340	50	208,792	340	51
	Polk	7,466	338	45	7,589	334	38	7,886	336	44
Grade 10	Statewide	196,275	349	53	186,374	348	51	202,900	346	49
	Polk	7,086	344	42	6,953	343	41	7,765	341	38
Math										
Grade	District Name	2019			2021			2022		
		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	216,371	302	62	198,488	296	51	207,389	299	58
	Polk	8,402	298	56	7,507	292	44	8,066	294	51
Grade 4	Statewide	210,377	316	64	202,664	309	53	194,936	314	61
	Polk	7,886	311	56	8,058	304	44	7,811	307	50

DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

Grade 5	Statewide	219,218	324	60	197,342	318	51	210,607	318	52
	Polk	8,107	319	51	7,549	314	43	8,551	311	40
Grade 6	Statewide	201,868	325	55	188,014	319	45	185,073	321	49
	Polk	7,385	321	47	7,484	313	35	7,775	315	37
Grade 7	Statewide	182,837	330	54	163,084	324	44	170,724	325	46
	Polk	7,123	321	39	6,514	319	35	7,259	319	35
Grade 8	Statewide	130,632	333	46	134,153	327	37	150,381	329	42
	Polk	5,208	326	35	4,979	325	35	5,709	323	32

Algebra 1 – All Grades – Spring

Grade	District Name	2019			2021			2022		
		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	207,060	502	62	197,523	493	49	205,282	496	54
	Polk	7,072	494	51	6,898	484	37	7,590	487	41

Geometry – All Grades – Spring

Grade	District Name	2019			2021			2022		
		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	196,954	501	57	193,823	493	45	187,040	495	50
	Polk	5,968	498	54	7,152	486	33	6,695	486	37

Next Generation Sunshine State Standards, Statewide Science Assessments

DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

Science										
Grade	District Name	2019			2021			2022		
		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	218,715	200	53	195,768	197	47	211,739	197	48
	Polk	8,115	196	45	7,455	193	39	8,549	191	37
Grade 8	Statewide	195,621	201	48	187,686	198	45	198,619	198	45
	Polk	7,430	197	41	7,117	195	39	8,064	193	36

Florida Department of Education>Academics>Assessments>FSA(Florida Standards Assessments>Results

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

2020-2021

Pursuant to [Florida Department of Education \(FDOE\) Emergency Order No. 2021-EO-02](#), school districts and charter school governing boards were provided the flexibility to opt in to have their school grade or school improvement rating officially recorded and reported for all statutory purposes. In order to be eligible to apply for a school grade, a school must have tested 90 percent or more of its eligible students in the 2020-21 academic year. Schools that did not opt in, or did not meet eligibility requirements, did not receive a school grade or school improvement rating for the 2020-21 school year.

School Grades Summary - Polk						
	2019		2022		Change	
	N	%	N	%	N	%
A	26	21%	19	14%	-7	-7%
B	29	23%	17	13%	-12	-10%
C	49	39%	69	52%	20	13%
D	21	17%	20	15%	-1	-2%
F			3	2%		
I	1	1%	5	4%	4	3%
TOTAL	126		133			

*Percentages may not add to 100 due to rounding
Data taken from FLDOE School Grades after appeals*

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%
2022	35%	24%	21%	13%	7%	5,985	2,418	40%

Source: College Board Advanced Placement Current Year Score Summary – Aggregated for Districts (2022)

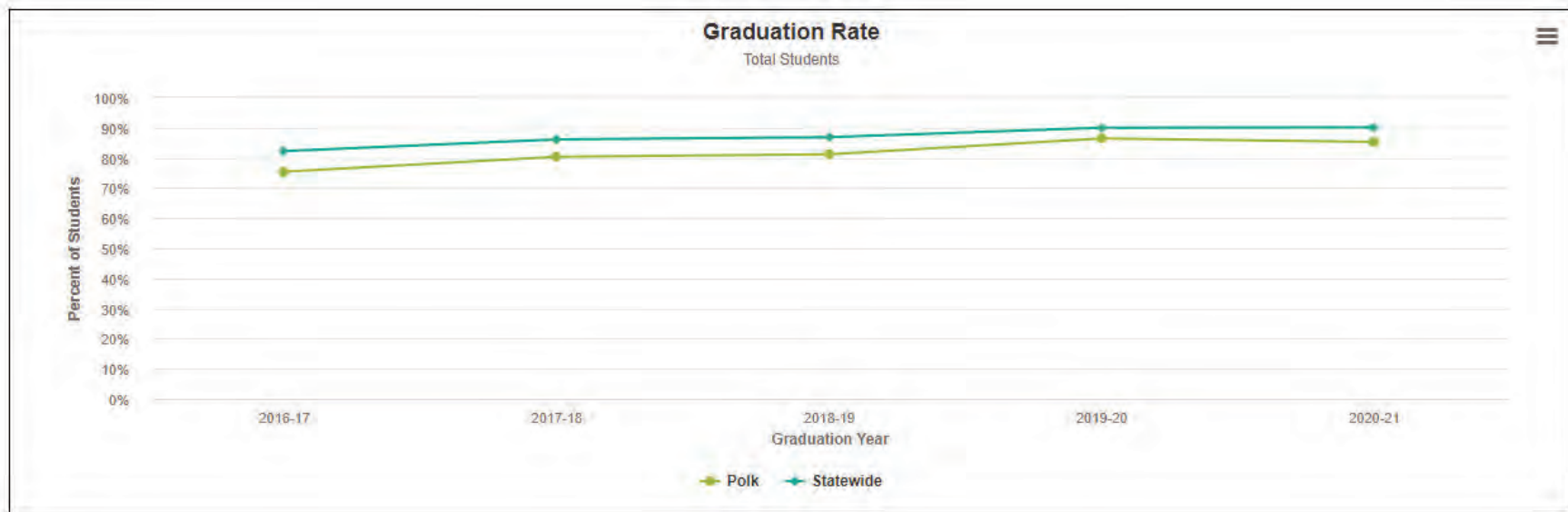


DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

Graduation Rates

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

Polk and Statewide



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

DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

Polk
Federal Graduation Rate by Race
2019-20 and 2020-21

School Name	2019-20				2020-2021			
	White Grad Rate	Black Grad Rate	Hispanic Grad Rate	Total Percentage	White Grad Rate	Black Grad Rate	Hispanic Grad Rate	Total Percentage
Auburndale High	88.7%	92.1%	84.9%	89.1%	89%	93.3%	88.8%	90.2%
Bartow High	93.3%	97.8%	96.8%	95.3%	95%	96%	96.2%	95.7%
Frostproof Middle/Senior High	78.1%	92.0%	87.7%	84.9%	87.5%	91.3%	92.9%	90.1%
Ft. Meade Middle/Senior High	93.8%	100%	100%	97.3%	92.9%	93.8%	100%	97.2%
George W. Jenkins High	98.5%	96.2%	95.2%	97.3%	96.5%	100%	95.4%	96.8%
Haines City High	86.4%	91.9%	86.6%	88.9%	81.9%	90.6%	83.3%	85.5%
Kathleen High	89.1%	93.9%	92.3%	91.5%	90.5%	92.2%	86.5%	89%
Lake Gibson High	97.8%	97.7%	97.3%	97.7%	95.2%	97.6%	94.2%	95.3%
Lake Region High	91.4%	93.3%	92.5%	92.7%	87%	89.2%	91.5%	88.6%
Lake Wales High	92.9%	96.4%	93.6%	94.2%	91.5%	90.4%	91.9%	91.3%
Lakeland High	93.6%	91.2%	90.7%	92.5%	88.7%	85.4%	91.7%	88.4%
McKeel Academy of Tech.	100%	100%	100%	100%	99.3%	100%	100%	99.5%
Mulberry High	90.8%	100%	96.6%	94.7%	88.4%	100%	91.3%	91.1%
Ridge Community High	83%	90.4%	90.1%	88.8%	91.2%	92.4%	88.4%	89.8%
Tenoroc High	77.4%	79.2%	88.2%	80.6%	74.1%	93.2%	84.4%	81.2%
Winter Haven High	88.9%	93.4%	91.7%	90.9%	89.4%	94%	91.6%	92%
Polk District	86.5%	86.7%	85.7%	86.5%	86%	85%	84.4%	85.3%

Source: High School Graduation Rates Florida Department of Education

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



POLK COUNTY
PUBLIC SCHOOLS

STUDENTS FIRST

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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 categoricalals 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 Educational 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

2022-2023 School Year



Polk County Public Schools

*Frederick Heid
Superintendent*



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

Sara Beth Wyatt
Board Chair
District 4

William Allen
District 1

Lori Cunningham
District 2

Sarah Fortney
District 3

Kay Fields
District 5

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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 2022-2025 District Strategic Plan.

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

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

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

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

Class size compliance 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, School 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		
	2022-2023	2022-2023
Teacher	69,075.61	1.000000
Entry Level Teacher	67,000.60	0.969960
Para 01 (Basic, ESOL)	31,628.02	0.457875
Para 02 (ESE, Media I, PE, CLM)	32,886.25	0.476091
Para 03 (ESE SC/SS, Media II)	32,726.68	0.473781
Para 03-8	46,294.08	0.670194
Para 04 (Voc, ESE Specialized)	34,152.29	0.494419
Para 05 (Cosmetol, Massage)	29,235.62	0.423241
Para 05-8 (Media II BBB)	-	-
Para 06 (Adj Yth)	42,949.75	0.621779
Para 07 (Virtual EF)	-	-
Para 07-8 (CDAT)	44,617.00	0.645915
Para 08 (NW Mgr Para)	56,549.90	0.818667
Para 09 (LPN)	46,090.96	0.667254
Para 10 (OTA, PTA)	60,101.53	0.870083
Para SL00	-	-
Para SL01	-	-
Para SL02	46,529.98	0.673609
Para SL03	45,856.86	0.663865
Para SL04	51,889.26	0.751195
Para SL05	62,182.78	0.900213
1/2 Para (Basic)	20,978.81	0.303708
12-Mo. Sec'y	42,608.82	0.616843
11-Mo. 8 Hr. Sec'y	37,938.11	0.549226
11-Mo. 4 Hr. Sec'y	24,133.85	0.349383
10-Mo. 8 Hr. Sec'y	35,068.22	0.507679
10-Mo. 4 Hr. Sec'y	22,698.91	0.328610
Asst Principal - El	89,153.41	1.290664
Asst Principal - Mid (11-mo)	94,580.90	1.369237
Asst Principal - Mid (12-mo)	99,055.03	1.434009
Asst Principal II - Mid (10-mo)	77,272.74	1.118669
Asst Principal II - Mid (11-mo)	83,565.51	1.209769
Asst Principal - Sr (11-mo)	99,420.87	1.439305
Asst Principal - Sr (12-mo)	107,702.32	1.559195
Asst Principal II - Sr (10-mo)	83,178.59	1.204167
Asst Principal II - Sr (11-mo)	91,181.49	1.320024
Dean	72,041.05	1.042930
Guidance - Elem	72,899.09	1.055352
Guidance - Mid	79,098.55	1.145101
Guidance - Sr	79,295.98	1.147959
Media	74,136.71	1.073269
School Psych	90,993.26	1.317299
Social Worker	72,384.04	1.047896
Sp/Lang Pathologist	72,747.59	1.053159
Custodian	39,399.35	0.570380
Principal - El	114,920.17	1.663687
Principal - Mid	119,682.80	1.732635
Principal - Sr	129,243.50	1.871044
Director - Virtual School	126,100.74	1.825547
Principal Secretaries - 12 month	55,079.35	0.797378

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 the Associate Superintendent, Chief of Staff; Deputy Superintendent of Schools.

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 2022-2023.

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 Specialists, 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 Specialists, 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 2021.

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 Traviss 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 Traviss. The school in this case is no longer entitled to the allocation of this Teacher unit. If a school has 4 teachers from Traviss 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; Associate Superintendent, Chief of Staff, Deputy Superintendent of Schools and the Specialists, 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.

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

Testing Coordinator

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

School Security

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

Permanent Sub Teachers

Schools may hire Permanent Substitutes 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.

Discretionary Units

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

- School Counselors
- Deans
- Coaches
- Interventionists

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 Managers, School Counselors, LEA Support Facilitators, Administrative Assistants (Deans), Testing Coordinators, or other like positions. An all-day instructional assignment may only be used for a Teacher who is teaching a full load of classes and approved through the 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 in an effort to meet the requirements of Class Size Law. The formula will be adjusted in a consistent and fair method for all schools to assure equality. 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

Initial ESOL Allocations are based on the above formulas, but considerations for additional support have been made through the ESOL Department based on specific needs. Each Appeal/Request is reviewed by the Director, ESOL and submitted to the Sr. Manager, Staffing to review and submit to the Appeals Committee. ESOL Units Allocated in SY22 will be continued through the SY23.

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. Additional Fine Arts Itinerants will be allocated by the Director, Fine Arts as per the below guidelines.

<p>Considerations for Strings Itinerants:</p> <ol style="list-style-type: none"> 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 	<p>Considerations for Music/Art Itinerants:</p> <ul style="list-style-type: none"> - Schools with an enrollment over 800 are to receive support by (.5) Art and (.5) Music Itinerants - Schools with an enrollment over 900 are to be supported by (1) Art and (1) Music Itinerant - Schools with an enrollment over 1000 are to be supported by a total of (3) additional Fine Arts Itinerants.
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Polk County Schools

Elementary School Staffing

New Schools

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

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



Elementary School Staffing

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

1. When appealing for an additional secretary a school may use the Pre-K enrollment as part of the total enrollment.
2. Current Clinic Paraeducators will attrition to LPN's
3. Instructional Paraeducators must work in a direct instructional capacity only and include these job titles:
 - Basic
 - Computer Lab Manager
 - Physical Education
4. Increased enrollment must be stable for 10 working days before the Principal can submit appeal.
5. 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	School Counselor	Add'l Art, Music, or PE
500					2 nd	
600	1 st			1 st		
700		1 st				
800						1 st
1,000			2 nd		3 rd	
1,100				2 nd		
1,200	2 nd					
1,500					4 th	

Elementary Fine Arts:

Art, Music & Physical Education units are calculated using the student enrollment and number of teaching units along with the number of DOE required weekly minutes per discipline. Increases to any original allocation are subject to the appeals process and are not automatic allocations.

- (.5) Art, (.5) Music, and (1) PE unit will be allocated to schools under an enrollment of 350.
- (1) Art, (1) Music, and (1) PE unit will be allocated to schools with an enrollment over 350,
- (1) Para – Physical Education will be allocated when enrollment reaches 600.
- (1) Additional unit will be given to a school that maintains an enrollment of over 800 students.
- (1) Para – Physical Education will be allocated when enrollment reaches 1200.
- Supplemental Itinerant Fine Art positions will be allocated using the below guidelines:
 - Schools with an enrollment over 800 will be supplemented by (.5) Art and (.5) Music Itinerants.
 - Schools with an enrollment over 900 will be supplemented by (1) Art and (1) Music Itinerant.
 - School with an enrollment over 1,000 will be supplemented by (3) Fine Arts Itinerants allocated by the Director, Fine Arts.

No Paraeducator may be used in a clerical capacity.



Allowable Conversion: (1) Instructional Para unit plus allocated Media Para or (.5) Media Specialist. 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 strive 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 in an effort 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.

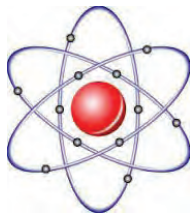
If a unit is approved as a result of an appeal, it must be noted that the appealed unit terminates at the end of the school year unless the unit is officially added through the next Staffing Plan.

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 are intended to fill seats to FISH capacity of the buildings/schools. The Unitary Status Agreement of 2000 commits the District to maintaining magnet and choice components.

School	Location	Grade Level
Bartow Elementary Academy	Bartow	K-5
Union Academy	Bartow	6-8
Dundee Elementary Academy	Dundee	K-5
Dundee Ridge Middle Academy	Dundee	6-8
Bethune Academy	Haines City	K-5
Lake Alfred Polytech Academy	Lake Alfred	6-8
Lincoln Academy	Lakeland	K-5
Combee Academy of Design & Engineering	Lakeland	K-5
Rochelle School of the Arts	Lakeland	K-8
Lawton Chiles Middle Academy	Lakeland	6-8
Crystal Academy of Science & Engineering	Lakeland	6-8
Winston Academy of Engineering	Lakeland	K-5
Brigham Academy	Winter Haven	K-5
Jewett School of the Arts	Winter Haven	K-8
Jewett Middle Academy	Winter Haven	6-8
Daniel Jenkins Middle Academy	Haines City	6-8

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 2022-2023 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 2022-2023 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 2022-2023 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 2022-2023 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 in an effort 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, Attractor Units (Science & Technology)	(2)
	Teacher, Art	(1)
	Teacher, Music	(1)
	Teacher, Physical Education	(1)
	School Counselor, Elem	(1)
	Library Media Specialist	(.5)
	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

Target PTM for FY23: 524

Bethune Academy (K-5)

(Science, Technology, Engineering and Math)

Administration:	Principal	(1)
	Assistant Principal 11-month	(1)
Basic Support Units:	Teacher, Attractor Units (Science & Math)	(2)
	Teacher, Art	(1)
	Teacher, Music	(1)
	Teacher, Physical Education	(1)
	School Counselor, Elem	(1)
	Library Media Specialist	(.5)
	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

Target PTM for FY23: 464



Brigham Academy (K-5)

(Science, Technology, Engineering and Math)

Administration:	Principal	(1)
	Assistant Principal 11-month	(1)
Basic Support Units:	Teacher, Attractor Units (Science & Math)	(2)
	Teacher, Art	(1)
	Teacher, Music	(1)
	Teacher, Physical Education	(1)
	School Counselor, Elem	(1)
	Library Media Specialist	(1)
	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

Target PTM for FY23: 546

Combee Academy of Design and Engineering (K-5)

(Design and Engineering)

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

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

- Basic
- Computer Lab Manager
- Physical Education

Target PTM for FY23: 601



Dundee Elementary Academy (K-5)

Administration:	Principal	(1)
	Assistant Principal 11-month	(1)
Basic Support Units:	Teacher, Art Teacher	(1)
	Teacher, Music	(1)
	Teacher, Physical Education	(1)
	Teacher, Attractor Units (STEM)	(1)
	School Counselor, Elem	(1)
	Library Media Specialist	(1)
	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

Target PTM for FY23: 645

Dundee Ridge Middle Academy (6 -8)

Administration:	Principal	(1)
	Assistant Principal 12-month	(1)
Basic Support Units:	Teacher, ESOL	(1)
	Teacher, Attractor Unit (Foreign Language)	(1)**
	Admin Asst, Sch (Dean)	(1)
	School Counselor, Middle	(2)
	Library Media Specialist	(1)
	Network Mgr (11-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)	

**Not subject to Class Size Law.

Target PTM for FY23: 855



Jewett School of the Arts (K-8)

Administrative:	Principal	(1)
	Assistant Principal 12-month	(1)
	Assistant Principal 11-month	(1)
Basic Support Units:	Teacher, Choice Units (3 Music, 1 Art, 2 Dance, & 2 Theater/Drama)	(8)
	Teacher, Art	(1)
	Teacher, Music	(1)
	Teacher, Physical Education	(2)
	School Counselor, Elem & Middle	(2)
	Library Media Specialist	(1)
	Network Manager (11-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

Target PTM for FY23: 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:	Teacher, Foreign Language	(1)**
	Teacher, Art	(1)
	Teacher, Music (Band)	(1)
	Teacher, Physical Education	(2)
	Teacher, Technology	(2)
	Teacher, Drama	(1)
	Admin Asst, Sch (Dean)	(1)
	School Counselor, Middle	(2)
	Library Media Specialist	(1)
	Network Manager (11-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.

Target PTM for FY23: 574

Lawton Chiles Middle Academy (6-8)

(Middle Years Programme)

Administration:	Principal	(1)
	Assistant Principal 12-month	(1)
 Basic Support Units:	Teacher, Foreign Language	(4.2)**
	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)
	School Counselor, Middle	(2)
	Library Media Specialist	(1)
	Network Manager (11 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.

Target PTM for FY23: 669

Lincoln Academy (K-5)

(Science, Technology, Engineering and Math)

Administration:	Principal	(1)
	Assistant Principal 11-month	(1)
 Basic Support Units:	Teacher, Attractor Units (Science, Language Arts, & Technology)	(2)
	Teacher, Math Resource	(1)
	Teacher, Art	(1)
	Teacher, Music	(1)
	Teacher, Physical Education	(1)
	School Counselor, Elem	(1)
	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

Target PTM for FY23: 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, Attractor Units (2 Visual Arts, 2 Dance, 4 Music, & 2 Drama/Theater)	(10.166)*
	Teacher, Reading	(1)
	Teacher, Art	(1)
	Teacher, Music	(1)
	Teacher, Physical Education	(2)
	School Counselors	(2)
	Network Manager (11-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.

Target PTM for FY23: 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:	(Foreign Language, Robotics, & Technology)	
	Teacher, Foreign Language	(1)
	Teacher, Art	(1)
	Teacher, Music	(2)
	Teacher, Physical Education	(1)
	Teacher, Basic Non-Core	(2)
	School Counselor, Middle	(1)
	Library Media Specialist	(1)
	Network Manager (11-mo.)	(1)
	Teacher, Testing Coordinator	(1)
	Paraeducator – Clinic LPN	(1)
	Secretary, 12-month, Principal	(1)
	Secretary, 11-month, School	(2)
	Target PTM for FY23: 401	

Winston Academy of Engineering (K- 5)

(STEM with focus on Engineering)

Administration:	Principal	(1)
	Assistant Principal 11-month	(1)
Basic Support Units:	Teacher, Attractor Units STEM	(1)
	Teacher, Art	(1)
	Teacher, Music	(1)
	Teacher, Physical Education	(1)
	School Counselor, Elem	(1)
	Library Media Specialist	(1)
	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

Target PTM for FY23: 509

Choice Schools

Daniel Jenkins Middle Academy (6-8)

Administration:	Principal	(1)
	Assistant Principal 12-month	(1)
Basic Support Units:	Teacher, Foreign Language	(1)**
	Teacher, Art	(1)
	Teacher, Music	(1)
	Teacher, Physical Education	(2)
	Teacher, Research (Environmental Science)	(2)
	Teacher, Technology (Robotics)	(1)
	Admin Asst, Sch (Dean)	(1)
	School Counselor, Middle	(1)
	Library Media Specialist	(1)
	Teacher, Testing Coordinator	(1)
	Network Mgr (11-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.

Total PTM for FY23: 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, Choice Units	(11)
(3 Music and 2 Arts, 3 Dance, 2 Theater/Drama & 1 TV Production)	
Teacher, Art	(2)
Teacher, Music	(1)
Teacher, Physical Education	(3)
School Counselor, Elem & Middle	(2)
Library Media Specialist	(1)
Network Mgr (11-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.

Target PTM for FY23: 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, Choice Units	(3)
(Technology)	
Teacher, Art	(1)
Teacher, Music	(2)
Teacher, Physical Education	(2)
Teacher, Foreign Language	(1)
Teacher, Journalism	(1)
Reading Specialist	(1)
School Counselor, Elem	(1)
School Counselor, Middle	(1)
Library Media Specialist	(1)
Network Mgr (11-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

Total PTM for FY23: 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)

Basic Support Units	Admin Asst, Sch (Dean)	(1)
	School 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)
	Network Mgr (11-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
500	2 nd		
700		11-month	
1000	3 rd		
1100		10-month	3 rd
1200			
1500	4 th		
2000	5 th		

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 in an effort 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.



- c. Schools that are participating in shared time enrollment with Ridge and/or Travis Technical Colleges will not receive additional allocations for courses in which Travis 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.

Senior High Staffing

Administration	Principal	(1)
	Assistant Principal 12-month	(1)
	Assistant Principal 11-month	(1)
Basic Support Units	Admin Asst, Sch (Dean)	(2)
	School Counselor	(1)
	Library Media Specialist	(1)
	Network Mgr (11-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)	

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.

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.

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
500	2 nd			
900			2 nd	
1000	3 rd			
1300		3 rd	3 rd	
1500	4 th		4 th	
1700			5 th	
1900		4 th		
2000	5 th			
2300		5 th		
2500	6 th			
2600		6 th	6 th	
3000	7 th		7 th	2 nd

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. The intended administrator over these programs will hold a Head of School, Head of Program, or Commandant title, respectively, and will be a designation of a 12-month Assistant Principal.

Head of School = IB Commandant = Summerlin Head of Program = All other H.S. Programs

Harrison School for the Arts

Will be staffed as:

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

Target PTM for FY23: 615

Haines City Senior High School International Baccalaureate Program

Teacher, Basic Units	(18)
Head of School	(1)
School Counselor	(1)
Secretary, 12-month, School	(1)
Secretary, 11-month, School	(1)

Target PTM for FY23: 237

Bartow Senior High School International Baccalaureate Program

Will be staffed as follows:

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

Target PTM for FY23: 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	Commandant	(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.

Target PTM for FY23: 509

Kathleen Aero-Space Academy

Administration	Head of Program	(1)
	Secretary, 11-month, School	(1)

Target PTM for FY23: 345

Winter Haven High School Cambridge Program

Head of Program	(1)
Principal Secretary (12-mo)	(1)
School Counselor	(1)
Teacher, Resource	(1)

Target PTM for FY23: 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 in an effort 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: <ul style="list-style-type: none"> • K-3 = 10-12 students • 4-5 = 13-15 students
	Resource/Self-contained: <ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> • Grades 6-12 = 20-25 students
	Resource/Self-contained: <ul style="list-style-type: none"> • 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**

LEA Facilitators that have been approved for SY23 will begin the transition to a new designation of Staffing Specialist or ESE Counselor based on the individual’s qualifications, or at the discretion of the Principal with the Regional Assistant Superintendent’s approval, convert an existing School Counselor to a 12-month position in lieu of a Staffing Specialist or ESE Counselor. The District will strive to make accommodations for every school to properly facilitate the servicing of the ESE population through these new designations. The units are to be used to facilitate ESE processes at the school and not as a discretionary unit. The LEA Facilitator, Staffing Specialist, or ESE Counselor may have “caseload” students assigned but may not function as a Dean of Discipline. LEA Facilitators Staffing Specialist, or ESE Counselor are required to attend regularly scheduled training meetings with District Office staff. LEA Facilitators Staffing Specialist, or ESE Counselor must be currently certified in ESE and agree to participate and implement state and district initiatives and required trainings.

Learning Centers Units for the Learning Centers are calculated on the basis of the total school population, rather than by individual classes.

Karen S. Siegel Learning Center	Elementary Principal	(1)
	Secretary, 12-month, Principal	(1)
	Secretary, 12-month, School T.O.	(1)
	Elementary Assistant Principal (11-mo)	(1)
	School Counselor/Resource Teacher	(1)
	Network Mgr (11-mo)	(1)
Jean O’Dell Learning Center	Elementary Principal	(1)
	Elementary Assistant Principal I (11-mo)	(1)
	Secretary, 12-Month, Principal	(1)
	Secretary, 12-month, School T.O.	(1)
	School Counselor/Resource Teacher	(1)
	Network Mgr (11-mo)	(1)
Doris A. Sanders Learning Center	Elementary Principal	(1)
	Elementary Assistant Principal I (11-mo)	(1)
	Secretary, 12-Month, Principal	(1)
	Secretary, 12-month, School T.O.	(1)
	School Counselor/Resource Teacher	(1)
	Network Mgr (11-mo)	(1)

Interpreters

To maximize use of interpreters for the Hearing-Impaired Program, students taking the same classes should be scheduled together in the same period. Interpreters are program staffed. 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~~-2021 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.



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)
School Counselor, Secondary	(1)
Network Mgr (11-mo)	(.33)
Secretary, School, 12-month	(1)
Secretary, School 10-month	(1)

Target PTM for FY23: 120

Gause Academy of Leadership and Technology (6-12):

Principal	(1)
Assistant Principal	(1)
Teacher, Basic Unit	(16)
Teacher, Business Ed	(1)
Teacher, ESE*	(1)
Network Mgr (11-mo)	(1)
School Counselor	(1)
Paraeducator - Instructional	(1)
Paraeducator – Comp Lab	(2)
Paraeducator – Media II	(1)
Paraeducator – LPN	(1)
Secretary, Principal, 12-month	(1)
Secretary, School 11-month	(1)

Gause Academy of Leadership and Technology will enroll a sufficient number of students to ensure a daily attendance at maximum capacity.

* ESE allocations are subject to review and adjustment based on existing ESE criteria

Target PTM for FY23: 141

Hospital Homebound

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

Polk Acceleration

Assistant Principal 12-month	(1)
Teacher, Basic Unit	(4)
Network Mgr (11-mo)	(.33)
School Counselor	(1)
Secretary, School 10-month	(1)

Polk Virtual School

To allow for recruitment, registration, scheduling of students, hiring and evaluation of teachers in the Polk Virtual School and the possible addition of a Dropout Prevention Online School, Polk Virtual School will be staffed as follows:

Director, Polk Virtual School	(1)
Secretary, Principal 12-month	(1)
Secretary, T.O. 12-month	(1)
Teacher Resource Specialist 11-month	(1)
Network Mgr (11-mo)	(.34)

Part-time instructional employees without benefits to serve 70 or less students each in order to meet the increasing demands of the home school population and shared students. These would be annual positions paid in accordance with the Polk Virtual School formula as specified in the Teacher Collective Bargaining Agreement. Employment would require a minimum of 2 years' experience with Polk Virtual School as a Part-time or full-time employee.

PVS Cost for part-time instruction: 70 (Number of students) X 1.4 (monthly planning matrix) X \$21 (adult school doctorate rate) = \$2,058 X 11 months = \$22,638. Full-time instructors are paid as full-time teachers.



R.E.A.L Academy (Elementary & Secondary)

Principal	(1)
Assistant Principal 12-month	(1)
Assistant Principal II 11-month	(2)
Teacher, Basic Unit Elementary	(9)
Teacher, Basic Unit Secondary	(12)
Teacher, Basic Non-Core Units	(4)
Teacher, ESE	(1)
School Counselor, Elementary	(1)
School Counselor, Secondary	(1)
School Psychologist	(1)
Network Mgr (11-mo)	(1)
Teacher, Testing Coordinator	(1)
Secretary, Principal, 12-month	(1)
Secretary, School, 11-month	(1)

REAL Academy operates in three locations which are to be determined.

Target PTM for FY23: 245

DJJ Education Programs

The following indicates the personnel assigned to DJJ Educational Programs. These employees are housed at the 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)
School Counselor	(1)
Secretary, 12-month, Terminal Operator	(1)
Teacher Resource Specialist 11-month	(1)

*Units are staffed using guidelines for allocations. Teachers are allocated but not capped at 1:15, as circumstances require and permit. Due to extreme fluctuations in student populations within DJJ programs, it may be necessary to 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
School Counselor	1
Social Worker (SAI funded)	1
Mental Health Counselor	1
Teacher, Basic Units	12
Teacher, ESE	4
Paraeducator – Media II	1
Network Mgr (11-mo)	1
Paraeducator – ESE	3
Paraeducator – Clinic LPN	1

Don Woods Opportunity Center

Principal M/J	1
Assistant Principal	1
Secretary, School 12-month	1
Secretary, School 11-month	1
*Discretionary Unit	2
School Counselor	1
Social Worker (SAI funded)	1
School Psychologist	1
Mental Health Counselor	1
Teacher, Basic Units	11
Teacher, ESE	4
Paraeducator – Media II	1
Network Mgr (11-mo)	1
Paraeducator -ESE	4
Paraeducator – Clinic LPN	1

*Discretionary Units are allocated as (1) Discipline Dean and (1) Academic Dean at each center.

Charter Schools

Charter schools are independent public schools, which are fiscally and academically accountable to the sponsoring school system but exempt from district and most state statutes. The schools also have control over 95% of the student funds generated through student enrollments. This freedom is intended to allow charter schools to be more innovative, demonstrate better student performance, and make local school the agent of change for the students the school serves. Charter schools provide their own staffing plan to accommodate grade levels and student population served.

Charter Class Size

Pursuant to 1002.33 (16) A charter school shall operate in accordance with its charter and shall be exempt from all statutes in chapters 1000-1013; however, a charter school shall be in compliance with the following statutes in chapters 1000-1013. (3) Section 1003.03, relating to the maximum class size, except that the calculation for compliance pursuant to s. 1003.03 shall be the average at the school level.

Annual Enrollment

Preliminary Projection: No later than November 1 of each year, the School shall provide to the Sponsor the School's preliminary projected enrollment for the following school year. The projected enrollment shall not constitute a cap on the School's enrollment for the following school year per the Florida Standard Charter Contract, IEPC-SC, Section G(1), Rule 6A-6.0786.

Annual Enrollment Capacity: The enrollment capacity shall be annually determined by the Governing Board in conjunction with the Sponsor based on the factors set forth in section 1002.33(10), Florida Statutes. The School shall provide to the Sponsor by March 1 of each year of this contract, the proposed enrollment capacity for the subsequent school year, per the Florida Standard Charter Contract IEPC-SC, Section G(2), Rule 6A- 6.0786.

Final Enrollment Projection: No later than June 1 of each year, the School shall provide to the Sponsor the School's final enrollment projection for the upcoming school year. For purposes of this contract, final enrollment projection is not annual capacity, but is the School's projection for how many students will be enrolled when the school year begins as will serve as the basis for initial FEFP payments, per the Florida Standard Charter Contract, IEPC-SC, Section G(3), Rule 6A-6.0786.

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

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.

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



Polk County Schools

Appendices



Appendix A

Extended Contracts

Extended contract days provided in this section are to be counted from the first day following the end of the 2021-2022 school year up through the end of the 2022-2023 school year. Note: an extended contract day is equivalent to the normal contract day. If a different work schedule is used the total number of hours permitted will be determined based on the contract day.

Career and Adult Education Services

Agriculture teachers may work up to thirty days extended contract, for service areas for which they are qualified, based on the following:

- 0 –10 days for land laboratory upkeep depending upon the size of the land lab.
- 0 – 10 days for FFA leadership activities.
- 0 –10 days for Supervised Agricultural Experiences (SAEs or home projects) supervision.

Agriculture teachers desiring an extended contract will be required to submit a plan of work prior to the extended contract deadline in May. The plan will require approval from the Principal and the Agriscience Resource Specialist based upon need and performance.

Cooperative education teachers – coordinators in all career education discipline areas may apply for up to three days extended contract if there is a minimum of 20 students for the purpose of securing and placing these students in training stations for the following school year. These training stations must enable students to accomplish program course standards. These days must have prior approval from the Assistant Superintendent of Multiple Pathways Education, Principal and the appropriate Teacher Resource Specialist/Trainer.

Department of Juvenile Justice

Schedules of Department of Juvenile Justice Facilities will require that School Board personnel be assigned extended days during the regular 2022-2023 school year. School Board personnel may also work extended summer days which, when added to their normal schedules, may equal up to 250 days. Consideration for employment for extended days will be based primarily on department certification needs and secondarily on seniority in the department. Extended days slots are only available at DJJ education programs, not at neglected sites, and are based on the number of teachers, adjudicated youth assistants, secretaries and terminal operators working at the program over the regular teacher contract year and approved by the Assistant Superintendent, Multiple Pathways Education. Slots available may decrease based

on student enrollment. **Prior approval to work extended days does not guarantee extended day employment.** All extended day assignments require the approval of the Director of Discipline and the Assistant Superintendent, Multiple Pathways Education.

Grant Programs

Extended Contracts associated with grant programs will be subject to the approval of the Deputy, Associate or Assistant Superintendent whose division oversees the grant and the Associate Superintendent, Human Resource Services and should be submitted in a timely manner on or before May 1.

JROTC Summer Camp

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

Media Specialists

Media centers may be closed the last five days of school. Principals are encouraged to use volunteers to assist the Media Specialist in closing the media centers. Media Specialists at all levels are eligible for up to five days as recommended by the Principal.

Psychology Interns

Ed.S. Interns in School Psychology are able to fulfill their 1500-hour supervision requirement during the 10-month contractual period. Since Doctoral Level School Psychology Interns need 2000 supervision hours, they may be eligible for up to an additional 20 extended days with the approval of the Director, Student Services and the Assistant Superintendent, Learning Support.

Social Workers/School Psychologists

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

*Only applicable to those employees currently in Teacher, Network Manager positions and will not be applicable once those individuals attrition out.

Secondary School 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.



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 4.019 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 \$86,108,371 to be used for the following projects:

CONSTRUCTION AND REMODELING

New construction, remodeling projects, sites and site improvement or expansion to new sites, existing sites, auxiliary facilities, athletic facilities, or ancillary facilities.

MAINTENANCE, RENOVATION, AND REPAIR

Reimbursement of the maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute
Maintenance, safety, and repair projects including, air conditioning, chiller upgrades, paving, painting and alarm projects, and renovation and repair
Roof repairs and replacement, fencing and facility security renovations

MOTOR VEHICLE PURCHASES

Purchase of 50 school buses and ancillary equipment, lease-purchase of 200 buses and ancillary equipment, and the lease-purchase of maintenance, service, 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

PAYMENTS OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Purchase and/or leasing of portable classrooms

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

All concerned citizens are invited to a public hearing to be held on **Tuesday, July 26, 2022, 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.



BUDGET SUMMARY

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF POLK COUNTY ARE -4.9 PERCENT MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

FISCAL YEAR 2022-23

<u>PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:</u>		<u>PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:</u>	
Required Local Effort (including Prior Period Funding)		Discretionary Critical Needs (Operating or Capital)	Operating or Capital
Adjustment Millage of 0.000	3.271	0.000	Not to Exceed 2 Years
Local Capital Improvement (Capital Outlay)	1.500	0.000	Debt Service
Discretionary Operating	0.748		
Discretionary Capital Improvement	0.000		
		TOTAL MILLAGE	5.519

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal Sources	\$ 3,935,867	\$ 523,022,607	\$ 1,141,797			\$ 528,100,271
State Sources	\$ 817,689,616	789,000	568,885	\$ 4,863,300		\$ 823,910,801
Local Sources	\$ 117,342,573	715,000		143,253,397	\$ 134,186,000	\$ 395,496,970
TOTAL SOURCES	\$ 938,968,056	\$ 524,526,607	\$ 1,710,682	\$ 148,116,697	\$ 134,186,000	\$ 1,747,508,042
Transfers In	\$ 91,472,857		35,354,910			\$ 126,827,767
Fund Balances/Reserves/Net Assets - July 1, 2022	\$ 86,785,325	20,219,492	27,340,580	332,170,379	11,716,628	\$ 478,232,405
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 1,117,226,238	\$ 544,746,099	\$ 64,406,173	\$ 480,287,076	\$ 145,902,628	\$ 2,352,568,214
EXPENDITURES						
Instruction	\$ 691,161,489	\$ 200,297,493				\$ 891,458,982
Pupil Personnel Services	\$ 38,658,282	24,294,780				\$ 62,953,062
Instructional Media Services	\$ 8,630,361	4,519,828				\$ 13,150,189
Instructional & Curriculum Developmt.Srvs.	\$ 5,389,239	32,695,026				\$ 38,084,264
Instructional Staff Training	\$ 811,827	44,298,399				\$ 45,110,227
Instructional Technology Support	\$ 15,923,708	11,945,540				\$ 27,869,247
Board of Education	\$ 2,113,828					\$ 2,113,828
General Administration	\$ 3,050,558	15,557,297				\$ 18,607,855
School Administration	\$ 53,265,411					\$ 53,265,411
Facilities Acquisition Construction	\$ 43,363,664	53,764,385		\$ 273,880,709		\$ 371,008,758
Fiscal Services	\$ 4,710,350	46,253				\$ 4,756,603
Food Services	\$ 10,911	65,421,204				\$ 65,432,115
Central Services	\$ 17,310,149	22,106,433			134,346,295	\$ 173,762,877
Pupil Transportation Services	\$ 48,244,873	24,462,784				\$ 72,707,657
Operation of Plant	\$ 71,534,597	20,244,758				\$ 91,779,355
Maintenance of Plant	\$ 16,386,250	501,755				\$ 16,888,005
Administrative Technology Support	\$ 8,020,748					\$ 8,020,748
Community Services	\$ 441,954	2,866,674				\$ 3,308,628
Debt Service	\$ -		\$ 35,118,351			\$ 35,118,351
TOTAL EXPENDITURES	\$ 1,029,028,200	\$ 523,022,607	\$ 35,118,351	\$ 273,880,709	\$ 134,346,295	\$ 1,995,396,161
Transfers Out				126,782,767		\$ 126,782,767
Fund Balances/Reserves/Net Assets - June 30, 2023	\$ 88,198,038	21,723,492	29,287,821	79,623,600	11,556,333	\$ 230,389,285
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$ 1,117,226,238	\$ 544,746,099	\$ 64,406,173	\$ 480,287,076	\$ 145,902,628	\$ 2,352,568,214

THE TENTATIVE, ADOPTED AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.



NOTICE OF PROPOSED TAX INCREASE

The School Board of Polk County will soon consider a measure to increase its property tax levy.

Last year’s property tax levy

A. Initially proposed tax levy	\$ <u>283,909,653</u>
B. Plus tax increases due to Value Adjustment Board	
and other assessment changes	\$ <u>(1,272,245)</u>
C. Actual property tax levy.....	\$ <u>285,181,898</u>
This year’s proposed tax levy.....	\$ <u>330,022,292</u>

A portion of the tax levy is required under state law in order for the school board to receive **\$696,027,916** in state education grants. The required portion has **increased** by **11.26 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 26, 2022, 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.





POLK COUNTY
PUBLIC SCHOOLS

STUDENTS FIRST

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POLK COUNTY
PUBLIC SCHOOLS

STUDENTS FIRST

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POLK COUNTY
PUBLIC SCHOOLS

STUDENTS FIRST