



**POLK COUNTY  
PUBLIC SCHOOLS**

STUDENTS FIRST

## District Budget

July 1, 2019 – June 30, 2020

Jacqueline M. Byrd,  
Superintendent

September 2019



**WE'RE A "B" SCHOOL  
DISTRICT ... AGAIN!**

**Congratulations and thank you  
to our students, staff and  
supporters!**





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

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## BUDGET HIGHLIGHTS AND OVERVIEW

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### Polk County Public Schools - At a Glance

Our school district is the seventh (7th) largest in Florida, and the twenty eighth (28th) largest school district in the United States. We anticipate approximately 105,542 students enrolled for the 2019-20 school year a small increase from 104,347 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 164 sites throughout Polk County - 64 elementary; 5 elementary/middle; 9 elementary/middle/high; 20 middle; 2 middle/high; 13 high; 3 technical career centers; 2 adult; 30 charters; 15 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 parents in our preschool programs. In addition to basic K-12 educational programs, we offer pre-kindergarten and home visitation parent training 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) three and four year old students with identified disabilities, (4) eligible low income and/or at high risk students, (5) voluntary prekindergarten programs both during the school year and through summer programming and (6) fee for service pre-kindergarten programs for staff and interested community members. Florida First Start programs, a home visitation and parent education program for infants through age three, are based at three elementary schools. There are 42 Pre-K School Readiness and Voluntary Prekindergarten classrooms in elementary schools that serve approximately 700 children. Child care (preschool) is offered at Kathleen High School, Ridge Community 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. In 2018-19, the district opened a new school, Gibbons Street Pre-K Center, which initially began with 4 classrooms. A new type of school for Polk County, the center will house a voluntary pre-kindergarten program, a Head Start early childhood education center, and a pre-K program designed for children with disabilities.

**Campus KidCare** is dedicated to providing fun developmentally sound, before and after-school care for school children in Polk County Schools, in partnership with local child care providers.





## BUDGET HIGHLIGHTS AND OVERVIEW

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

- **Third Grade Program** – This five-hour program is designed to support current third-grade students who earned an Achievement Level 1 on the Spring 2019 FSA ELA assessment, and as prescribed under Florida State Statute 1008.25, are required to attend a summer reading camp and demonstrate minimum reading proficiency prior to promotion to the fourth grade. This program will utilize a district-designed reading curriculum that used multiple resources to support third-grade reading standards. Students will be engaged in targeted learning sessions for remedial support in the essential components of reading.
- **Middle School Course Recover and High School Credit Recovery** – This program is designed to support middle school students who need to recover a core course and high school students who need to recover a core credit. This program utilizes Edgenuity.
- **Exceptional Student Education/Extended School Year (ESY)** – This program supports students who have Individualized Education Plans (IEPs) that specify the need for an extended school year program (specific IEP entry criteria applies).
- **ESOL NES Language Camp** - This program is designed to help recently arrived non-English speaking students develop English language proficiency by building listening, speaking, reading, and writing skills. This program will use Language Power, which is designed to meet the needs of newcomers.

**Career and Adult Education – Ridge and Triviss Technical Colleges, and Davenport Community Campus** offer over 60 programs for both high school and adult students in the following Career Clusters: *Agriculture; Architecture & Construction; Arts, A/V Technology & Communication; Business Management & Administration; Education & Training; Energy; Health Science; Hospitality & Tourism; Human Services; Information Technology; Law; Public Safety & Security; Manufacturing; Marketing, Sales & Service; Science, Technology, Engineering & Mathematics (STEM); Transportation, Distribution and Logistics*. Specific programs include: Dental Assisting; Optometry; Practical Nursing; Surgical Technology; Culinary Arts; Computer Systems Technology; Air Conditioning; Avionics; 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; Pharmacy Technician; and Certified Nursing Assistant. **East and West Area Adult schools** offer over 22 satellite programs to help adults obtain their GED (General Education Diploma), acquire skills necessary to enter or advance in the workforce, or enhance their personal development. More than 17,000 adults are served annually by these four centers.



## BUDGET HIGHLIGHTS AND OVERVIEW

**Exceptional Student Education (ESE)** provides free and appropriate public education for approximately 15,000 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 3,000 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 12,000 English Language Learners (ELLs) are served in either the ESOL program or in the monitoring period.

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

### 2019-2020 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 \$6,933 per student in total state/local Florida Education Finance Program (FEFP) funding. By 2011-12, the Polk per student amount had plunged to \$6,132. For 2019-20, Polk funding is estimated to be \$7,434 per student. Per-student funding finally reached pre-2007-08 levels in FY2017-18, taking more than 10 years to recover from the recession. However, had the per-student funding remained flat, Polk County Public Schools would have received an additional \$237 million in operating funds. If funding had kept pace with inflation, measured by the Consumer Price Index, funding would now exceed \$10,300 per student.

As school districts in Florida, and around the nation, continue to face many challenges, the focus remains on adding resources in the classroom to improve academic performance and to meet all standards and mandates at the federal and state levels. At the same time, school districts in Florida are dealing with a recovering economy, meager federal and state funding, and a slowly recovering property tax base. Polk County's student population is expected to increase again for the 2019-20 school year.

On February 14, 2018, a school shooting occurred at Marjory Stoneman Douglas High School in Parkland, Florida. In response, the Florida Legislature passed the Marjory Stoneman Douglas High School Public Safety Act which makes significant reforms to make schools safer. The act requires a safe-school officer at each school. In response, the Polk County School Board adopted the Guardian Program to meet



## BUDGET HIGHLIGHTS AND OVERVIEW

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the requirements of the act, ensuring that every district middle and high School has a traditional school resource officer and each district elementary school will receive a new Guardian position. To become a Guardian, each applicant must successful pass a rigorous program designed and administered by the Polk County Sheriff's Office. These Guardians will be in additional staff to each school whose only job responsibility will be to guard the safety of each student at the school. The state provided an additional \$3.3 million in Safe Schools funding to the district. However, the Guardian program will cost approximately \$4.9 million per year. This act also contains a mental health component which will provide additional mental health facilitators and services at Polk schools.

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 \$882 million (actual results) for the 2018-19 school year to \$928 million for the 2019-20 school year. Additional funding has been directed primarily into K-12 instruction in the classroom, including instructional-related technology. Employee compensation and benefits remain a concern in developing the 2019-20 district budget. The district has done an outstanding job in controlling costs in its healthcare plan over the past few years. With significant increases in "high dollar" claims experienced during the past several years, fund balance has continued to decline. Health insurance premiums and deductibles for employee dependents did increase for the 2019 plan year, while the 2020 health plan continues to be negotiated with the employee unions. The School Board currently contributes \$654 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 \$151 million in property tax dollars (Required Local Effort or RLE) in order to receive \$487 million in Total State FEFP. In order to generate the required portion, the District must levy 3.838 mills on the \$41 billion in property value of Polk County. Total local operating property tax millage of 4.586 mills (including Discretionary Local Effort) is expected to generate almost \$179.9 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 \$54.2 million as of July 1, 2018 to \$56.2 million as of June 30, 2019. The final ending fund balance of 3.8% for FY2018-19 was less than the Board policy of 5%.

As of the original 2019-20 budget, unrestricted ending fund balance projected for June 30, 2020 is 3.05% as calculated below:

Total Revenue per ESE139 Original Budget	\$ 814,361,723	Nonspendable/Restricted Fund Balance	\$ 10,738,929
Minimum Percentage Requirement	x 3.00%	Committed/Assigned/Unassigned FB	<u>24,838,033</u>
Minimum State-Required Fund Balance	<u>\$ 24,430,852</u>	Total Ending Fund Balance	<u>\$ 35,576,963</u>

Board Policy Fund Balance calculation: \$24,838,033 divided by \$35,576,963 = 3.05%

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



## BUDGET HIGHLIGHTS AND OVERVIEW

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### Fund Balance – Non-Operating Funds

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

### Capital Outlay Funds

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

Local Capital Improvement (LCI) property tax levy proceeds are expected to increase. The School Board levy of 1.50 mills for 2019-20 is expected to generate more than \$58 million, an increase of \$4.1 million over 2018-19. 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 2019-20, for the eighth year in a row. The Public Education Capital Outlay allocation for **school maintenance** for 2019-20 is \$0 for the first time in many years.

In November 2018, voters overwhelmingly 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. The sales tax will generate approximately \$48 million for FY2019-20. 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 \$18 million anticipated for 2019-20. Impact fee assessments are currently restricted by the Polk County Board of County Commissioners (BOCC) to 50% of the total assessment calculated by actuaries. A new actuarial study was recently commissioned by the BOCC and is expected to increase the impact fee rate schedule charged to new homeowners in September 2019.



## BUDGET HIGHLIGHTS AND OVERVIEW

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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 \$25-30 million; a new middle school costs between \$40-50 million; and a new high school could cost in excess of \$80 million. Fund balance will continue to be depleted quickly as projects are completed. Fund balance at the end of fiscal year 2019-20 was \$443.2 million. Please note that this fund balance is unusually high due to the \$192 million sales tax bond revenue from June 2019. Typically, the Capital Projects fund balance is between \$50-80 million. Here is the link to our 5-Year Capital Work Plan which shows in detail planned projects as well as projects that are needed in which no funding is available: [https://polkschoolsfl.com/wp-content/uploads/mainsite/FY19-23-5-yr-Facilities-Master-Plan-9\\_5\\_18-revised-003.pdf](https://polkschoolsfl.com/wp-content/uploads/mainsite/FY19-23-5-yr-Facilities-Master-Plan-9_5_18-revised-003.pdf)

### **Debt Service Funds**

We are currently utilizing approximately 37% 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. We will utilize approximately 5% of our Local Option Half Cent Sales Tax proceeds for debt service on Sales Tax Revenue Bonds issued in 2019. Current debt obligations are manageable with current funding sources. See our Debt Service Fund Overview in the **FINANCIAL DETAIL** section for a complete listing of the District's current debt obligations and repayment sources.

Fund balance increased from \$24.8 million as of June 30, 2018, to \$26.8 million as of June 30, 2019. Fund balance has been increasing in recent years as a result 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 \$21 million. The 2009C and 2010C Qualified School Construction Bonds require contributions into a sinking fund for 2019-20 in the amounts of \$1.1 million and \$388 thousand respectively, resulting in a total debt service projected ending fund balance of \$26.8 million.

One of the long-term financial goals of the district is to maintain an Investment Grade Bond Rating of A+ or better as assessed by Fitch Bond rating agency. Our current implied unlimited tax general obligation (ULTGO) bond rating is AA-.



## BUDGET HIGHLIGHTS AND OVERVIEW

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### Special Revenue Funds

#### Special Revenue /Food Service Funds

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

Fund balance at the end of 2018-19 was \$9.7 million. Fund balance is budgeted to increase to \$11.4 million by the end of 2019-20 due to continued use of fund balance through additional charges of indirect costs and utility expenses to this fund.

#### 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 \$115 million for 2019-20. 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 \$144 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 2019-20.

#### 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 2019-20 is budgeted to be around \$5.2 million. Retained Earnings at June 30, 2018 was \$0. No change to fund balance is expected during 2019-20.





## **BUDGET HIGHLIGHTS AND OVERVIEW**

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### **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. Premiums paid for by employees have yet to be determined for the 2020 plan year, as negotiations are still underway with both unions. The Board increased its contributions to premiums on behalf of employees by \$40 per employee per month to \$614 beginning July 1, 2018. The Board also increased its contributions to the Health Clinic on behalf of employees by \$20 to \$40 per employee per month. Fund balance as of June 30, 2019 was \$120.4 Thousand, a decrease from \$133.6 Thousand on July 1, 2018. In addition to the \$9 million increase in total Board contribution for FY2018-19, the Board contributed an additional \$2 million on behalf of employees to increase the stability of the fund. Another \$9 million increase in revenue will be needed during 2019-20 to increase the stability of the fund even further. The Board plans to fund this increase without asking employees to contribute more in premiums. Polk County Schools opened a new Health Clinic in 2016 and now has two Health Clinics available for employees and covered dependents.

### **Workers' Compensation**

The Worker's Compensation fund had an ending fund balance for 2018-19 of \$9.6 Million. Premium rates will remain the same for the current fiscal year. The 2019-20 budgeted ending fund balance is projected at \$4.8 Million.

### **General Liability**

The General Liability fund ended the 2018-19 year with a fund balance of \$14 Thousand, a significant decrease from \$1 Million on July 1, 2018. Ending fund balance for 2019-20 is projected to drop to around \$ 5 Thousand.

### **Auto Liability**

Fund balance in the Auto Liability fund decreased from \$1.44 Million as of July 1, 2018 to \$1.36 Million as of June 30, 2019. Ending fund balance for 2019-20 is projected to be \$ 1.28 Million.

## **BUDGET HIGHLIGHTS AND OVERVIEW**

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

Fund balances in both Errors & Omissions and Boiler & Machinery self insurance funds are deemed adequate; both are consistently steady with no unusual claims patterns. Fund balances are \$2 Million as of the beginning of the year and are projected to remain unchanged, with an ending budgeted fund balance of \$2 Million.

### **Enterprise Fund**

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

## Polk County Schools

## Strategic Plan 2016-2020 Overview

**Goal 1: Long-range (2020-21):** By 2020-21, Polk County will be designated an “A” district. **Short-range (2016-17):** By 2016-17, Polk County will close the gap between its current points earned and the average for the benchmark districts (614 – 542 = 72) by at least 10 points, and the gap between the current average points earned and the average for the benchmark district (56 – 49 = 7) by at least 1 point.<sup>1</sup>

- **District Objective 1.A:** By 2016-17, Polk County will increase English Language Arts Proficiency as measured by FSA ELA District from 46 to 49 Proficient.
- **District Objective 1.B:** By 2016-17, Polk County will increase mathematics proficiency on the District Grade by 2 points (44 to 46).<sup>2</sup>
- **District Objective 1.C:** By 2016-17, Polk County will increase Science proficiency on the District Grade by 2 percentage points (47 to 49).<sup>3</sup>
- **District Objective 1.D:** By 2016-17, Polk County will increase Social Studies proficiency on the District Grade by 3 points 60% to 63%.
- **District Objective 1.E:** By 2016-17, Polk County will increase the points earned in acceleration on the District Grade by 2 points.
- **District Objective 1.F:** By 2016-17, Polk County will improve training for Principals and Assistant Principals

**Goal 2: Long-range (2020-21):** By 2020-21, Polk County will increase the graduation rate (close the achievement gap) to 78.5% based on benchmark districts. **Short-range (2016-17):** By 2016-17, Polk County will increase the graduation rate from 69.4% to 71.4%. (*This short-term goal has been met for the 2015-2016 school year. We will increase the short-term goal for the 2016-2017 year to 74%.*)

- **District Objective 2.A:** By 2016-17, Polk County will increase the graduation of the schools whose graduation rate below the district average schools by 10 percentage points.
- **District Objective 2B:** By 2016-17, Polk County will increase Students with Disabilities graduation rate to 60.3% (State Target) from 46.4% (Polk’s current 2015-2016 rate).
- **District Objective 2C:** By 2016-17, Polk County will increase the accuracy of student data reporting related to withdrawal/graduation codes in Survey 5 by 5 percentage points.
- **District Objective 2D:** Currently, 85 schools are being monitored for implementation of PBIS/MTSS. The Student Services Department will provide support to increase the number of schools implementing with fidelity at the Tier 1 level from 14 schools in 2015-16, to 21 schools in 2016-17.

**Goal 3: Long-range (2020-21):** By 2020- 21, Polk County will have a dropout rate at least as low as the average for the benchmark districts. **Short-range (2016-17):** By 2016-17, Polk County will close the gap between its current dropout rate and the average for the benchmark district by at least .3 of a percentage point.

- **District Objective 3.A:** By 2016-17, Polk County will decrease the dropout rate at each graduating school by 10 percent.
- **District Objective 3B:** By 2016-17, Polk County will decrease the dropout rate of Students with Disabilities from 34.6% (2015-16) to 13.4% (2016-17 state target).

**Goal 4: Long-range (2020-21):** Polk County will have a five-year Teacher Retention Rate at least five percentage points higher than the average for benchmark districts. **Short-range (2016-17):** 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 2016-2017.
- **District Objective 4.B:** Increase retention of teachers through early teacher recruitment pipeline initiatives by at least one percentage point for 2016-2017.

**Goal 5: Long-range (2020-21):** By 2020-21, 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 (2016-17):** By 2016-2017, 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. **Overview:** The Department of Public Relations & Strategic Partnerships works with schools and all other departments to positively impact public perception of the School District and reach various community stakeholders with important information.

- **District Objective 5.A:** Develop, administer, and analyze a public opinion survey.
- **District Objective 5.B:** By 2017-18, the internal population will demonstrate a positive change in attitude related to Polk County Public Schools as measured by the public opinion survey.





## SENIOR MANAGEMENT

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

### **School Board Administration**

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

### **General Administration**

#### **Jacqueline Byrd – Superintendent of Schools**

**John Hill – Deputy Superintendent**

**Tami Dawson – Regional Assistant Superintendent**  
**Tracy Collins – Regional Assistant Superintendent**  
**Deborah Henderson – Regional Assistant Superintendent**  
**Michelle Townley – Regional Assistant Superintendent**

Steven Warner – Community Liaison, Director

**Pat Barnes – School Improvement, Assistant Superintendent**

Wendy Dodge – Governmental Affairs, Director

TBD – Discipline, Senior Director

Brett Butler – Discipline, Director

**TBD – Chief of Staff**

Rachel Pleasant – Public Relations & Strategic Partnerships, Sr. Director

Susan Copeland – Polk Education Foundation, Director

### **Human Resource Services**

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

Brian Warren – Human Resource Services, Sr. Director

Tony Kirk – Employee Relations, Director

Paula Dull – Personnel, Director

Annissa Wilfalk – Recruitment & Educator Quality, Director

Chandra Hall – Equity & Diversity Management, Director

### **Business Services**

**Michael Perrone, Associate Superintendent, CFO**

Jason Pitts – Finance, Sr. Director

Lisa Hester – Accounting, Director

Cyndi Wolfe – Business Process Support, Director

Dana Torres – Payroll, Director

Linda King – Risk Management, Director

Lynn Adams – Purchasing Services, Director

Maria Longa – Federal Programs & Grants Management, Sr. Director

Andrew Baldwin – Grants Acquisition, Director

### **Operations**

**Angela Usher- Facilities and Operations, Assistant superintendent**

Richard Alderman – Architectural Services, Director

Doug Dodgson – Custodial Services, Director (contracted)

**Rob Davis – Support Services, Assistant Superintendent**

Jenna Kaczmarek – School Nutrition, Director

Vaughn Belcher – Transportation Operations, Director

Don Stephenson – Vehicle & Safety Services, Director

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

Mike Wiggins – District Safety Specialist, Director

**Tina Barrios - Information Systems & Technology, Assistant Superintendent**

DJ Dynes – Information Services, Director

Diane Rivera – Software Development, Director

Cristie DeVane – School Technology Services, Director

### **Teaching and Learning Services**

**Michael Akes – Associate Superintendent, CAO**

Beth Cummings – Fine Arts, Director

TBD – ESOL, Director

Cheryl Joe – Professional Development, Sr. Director

Darrell Runyon – Leadership Development, Director

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

Carolyn Bridges – Acceleration & Innovation, Sr. Director

Candy Amato – Charter Schools, Acting Director

Joseph McNaughton – K-12 Math, Sr. Director

Ann Everett – K-12 Reading, Sr. Director

Diane Plowden – K-12 Writing, Director

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

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

Deron Williams – Polk Virtual, Director

**Kimberly Steinke – Learning Support, Assistant Superintendent**

Diane Taylor – Exceptional Student Ed., Director

Jim Maxwell – Behavior and Mental Health, Director

Sherry Scott – Student Services, Director

Matti Friedt – Preschool Programs, Director





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

STUDENTS FIRST

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## BASIS OF ACCOUNTING

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### 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. 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 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.

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.



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**BASIS OF ACCOUNTING**

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**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 proprietary 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. 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. Private-sector standards of accounting and financial reporting issued by the Financial Accounting Standards Board (FASB) prior to December 1, 1989, generally are followed in the proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of GASB. 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 claims and purchased services. 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, shown as a discretely presented component unit, is 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.

The Charter Schools, shown as discretely presented component units, are presented in accordance with governmental accounting and financial reporting standards, concurrently with the District. The Foundation presents financial statements in conformity with standards issued by FASB.

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



## **BASIS OF BUDGETING**

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### **Budget Process**

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

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

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

*See Budget Process Flowchart included in this section.*

### **Budgetary Compliance Accountability**

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

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



**BUDGET ADOPTION CALENDAR**

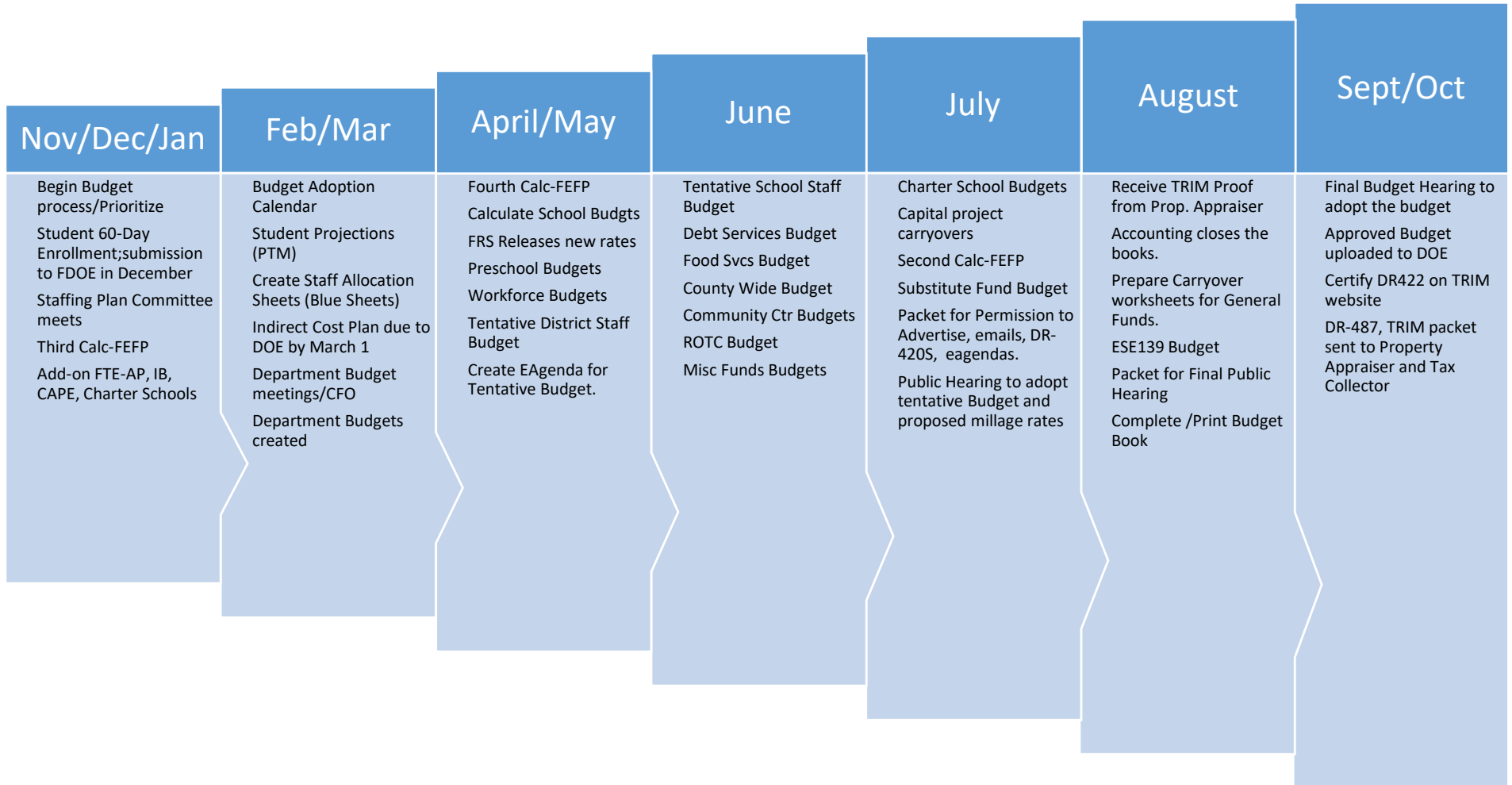
<b>Ref Date</b>	<b>District Date</b>	<b>Activity</b>	<b>Statutory Requirement</b>	<b>Statutory Reference</b>
D On 07/01	Monday 07/01/19	Property Appraiser certifies Roll.	July 1 or date of certification, whichever is later.	200.065(1) 193.023(1)
	Monday 07/15/19	Receive from the Department of Education, 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 07/23/19*	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 07/27/19	Newspaper advertisement.	Advertising summary of tentative budget including proposed millage rates.	200.065(2)(f) 1011.03
	Tuesday 07/30/19**	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	Thursday 08/01/19	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 09/03/19**	Adopt the District Budget	Public Hearing to adopt final budget and millage rates	200.065(2)(c) 200.065(2)(f)
	Friday 09/06/19	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	Thursday 10/03/19	Within 101 days of Certification of Value.	Notify Property Appraiser, Tax Collector and Department of Revenue of adopted millage rate.	200.065(4)

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



BUDGET PROCESS FLOWCHART

BUDGET PLANNING STEPS



## **SYNOPSIS OF BOARD POLICY AND DISTRICT ADMINISTRATIVE PROCEDURES**

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

- Financial Planning Policies
- Revenue Policies
- Expenditure Policies

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

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

### **FINANCIAL PLANNING POLICIES**

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



**SYNOPSIS OF BOARD POLICY AND DISTRICT ADMINISTRATIVE PROCEDURES**

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

**REVENUE POLICIES**

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

- **Revenue Diversification** - The District has administrative procedures in place to diversify revenue sources in order to improve the ability to handle fluctuations in individual income sources. However, due to legislative mandates and controls concerning sources and uses of funds, our control is severely limited. We have established a Federal Grants Department (Cost Center 9349) to develop and secure additional sources of revenue. See Policy 6144-Investments and Policy 6110-Grant Funds.
- **Fees and Charges** - Policies that identify the manner in which fees and charges are set and the extent to which they cover the cost of the service provided can be found the Policy 6152-Student Fees, Fines and Charges.

**EXPENDITURE POLICIES**

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

- **Debt Capacity, Issuance, and Management** - The District has administrative procedures in place to specify appropriate uses for debt and identifies the maximum amount of debt and debt service that should be outstanding at any time in accordance with Florida 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 7530.01-Wireless Communication Devices – This policy outlines rules for cell phone use by employees and allowance for same.
  - Policy 6830-Audit – The School Board requires, after the close of the fiscal year (June 30th), that an audit of all accounts of the District be made annually by an independent, certified public accountant or the State Auditor General's Office.





**REQUIREMENTS IMPOSED ON PUBLIC SCHOOLS****FEDERAL REQUIREMENTS****Education for Speakers of Other Languages (ESOL) (State guidelines also - F.A.C. 6A-6.0902)**

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

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

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

**Environmental Compliance**

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

**Family Educational Rights and Privacy Act (FERPA)**

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

**Head Start**

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

**Health Insurance Portability and Accountability Act (HIPAA)**

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

**Section 504, Rehabilitation Act of 1973**

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

**No Child Left Behind (PL 107-110, 2001 Act currently pending Reauthorization)**

- Florida received an ESEA Waiver that allows it to utilize its own accountability system by including AMO (Annual Measurable Objectives).

**Right-to-Know Laws**

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



**REQUIREMENTS IMPOSED ON PUBLIC SCHOOLS****STATE REQUIREMENTS****Administrative Procedure Act**

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

**Florida Career and Professional Education Act**

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

**Class Size Reduction (SB-30A)**

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

**Code of Student Conduct (SB 228)**

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

**Collective Bargaining Law**

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

**Compensatory Education**

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

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

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

**Digital Learning (F.S. 1003.4282)**

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

**Dual Enrollment Programs (F.S. 1007.271)**

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

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**REQUIREMENTS IMPOSED ON PUBLIC SCHOOLS**

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**Education Accountability (HB 1255)**

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

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

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

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

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

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

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

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

- Requirements for funding Advanced Placement and International Baccalaureate programs.

**Funds for Instructional Materials (F.S. 1011.67)**

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

**Funds for Student Transportation (F.S. 1011.68)**

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

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

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

**Funds for Best and Brightest Teachers Program (HB 7070)**

- District receives FEFP funding for providing to teachers either recruitment, retention, or recognition bonus.

**Funds for Turnaround School Supplemental Services Allocation (HB 7070)**

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

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

- Provided annually in the General Appropriations Act.

**REQUIREMENTS IMPOSED ON PUBLIC SCHOOLS**

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

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

**Guardian Program (SB 7030)**

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

**Jessica Lunsford Act (F.S. 1012.465)**

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

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

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

**Local Government Accountability (SB 224)**

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

**Management Training Act**

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

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

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



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**REQUIREMENTS IMPOSED ON PUBLIC SCHOOLS**

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**Mathematics and Language Arts Florida Standards (MAFS and LAFS)**

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

**McKay Scholarships (F.S. 1002.39)**

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

**Safe Schools (F.S. 1006.147)**

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

**School Accountability and Testing**

- Requirement for administration of state-mandated tests to students at various grade levels annually.
- Grading of school performance under the Differentiated Accountability Plan based on students' achievement on the Florida Standards Assessments and other factors at the high school level. **(F.S. 1008.33)**
- Development and evaluation of individual school improvement plans, and monitoring of school improvement programs.

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

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

**School Recognition Program (F.S. 1008.36)**

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

**Staff Development Expenditures (Florida Statute 1012.98)**

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

**REQUIREMENTS IMPOSED ON PUBLIC SCHOOLS**

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**State Requirements for Educational Facilities (SREF)**

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

**Student Progression Plan (F.S. 1008.25)**

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

**Teacher Certification and Personnel Qualifications**

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

**Teacher Training and Assessment (SB 7070)**

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

**Teacher Supply Reimbursement Program Stipend**

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

**Threat Assessment Teams**

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

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

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

**Virtual Instruction (F.S. 1002.45)**

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

**Voluntary Prekindergarten-VPK (F.S. 1002)**

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

**Voucher Program (SB 7070)**

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



FEFP CALCULATION SCHEDULE AND COMPARISON

Polk County School Board  
Comparison of 2018-19 to Current 2019-20 FEFP Calculation

FEFP CALCULATION SCHEDULE

The FEFP is calculated five times for each year's appropriation. These calculations are as follows:

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

	2018-19 4th Calculation	2019-20 2nd Calculation	Difference
K-12 Unweighted FTEs	104,346.91	105,542.39	1,195.48
K-12 Weighted FTEs (Funded)	112,071.26	113,822.75	1,751.49
State Base Student Allocation (BSA)	\$ 4,204.42	\$ 4,279.49	75.07
District Cost Differential (DCD)	0.9708	0.9700	(0.0008)
<b>Polk County Schools BSA</b>	<b>4,081.65</b>	<b>4,151.11</b>	<b>69.45</b>
Weighted FTE x BSA x DCD	457,435,763	472,490,220	15,054,457
Teacher Salary Allocation	0	0	0
Compression Adjustment .748 Mills	27,276,282	29,288,013	2,011,731
Compression Adjustment .250 Mills	0	0	0
Funding Compression Allocation	7,741,224	5,843,427	(1,897,797)
Turnaround Supplemental Services	0	4,752,564	4,752,564
Safe Schools Allocation	5,226,079	5,648,738	422,659
Mental Health Allocation	2,410,491	2,642,298	231,807
Florida Best and Brightest	0	9,887,696	9,887,696
Supplemental Academic Instruction	26,952,009	27,256,880	304,871
Reading Allocation	4,385,699	4,406,256	20,557
Teachers Classroom Supply Allocation	2,015,888	2,033,214	17,326
Instructional Materials Allocation	8,801,969	8,866,700	64,731
ESE Guaranteed Allocation	40,258,747	40,318,983	60,236
Digital Classrooms Allocation	1,812,106	320,284	(1,491,822)
DJJ Supplemental Allocation	322,353	308,401	(13,952)
Student Transportation Allocation	23,720,997	23,817,178	96,181
Virtual Education Contribution	43,799	0	(43,799)
Additional Allocation	0	0	0
<b>Gross State and Local FEFP</b>	<b>608,403,406</b>	<b>637,880,852</b>	<b>29,477,446</b>
Less: Required Local Effort Taxes	(145,973,783)	(150,518,519)	(4,544,736)
Less: Federal State Fiscal Stabilization Allocation	0	0	0
<b>Gross State FEFP</b>	<b>462,429,623</b>	<b>487,362,333</b>	<b>24,932,710</b>
Prior Year Adjustment	(16,895)	-	16,895
Proration Adjustments	-	-	0
<b>Net State FEFP</b>	<b>462,412,728</b>	<b>487,362,333</b>	<b>24,949,605</b>
Adjustment for McKay Scholarship Prog (Est)	(6,893,925)	0	6,893,925
Instructional Materials Scholarship Deductions	1,842	0	(1,842)
Prior Year Inst Materials Scholarship Deductions	0	0	0
<b>Adjusted Net State FEFP</b>	<b>455,520,645</b>	<b>487,362,333</b>	<b>31,841,688</b>
Discretionary Lottery Enhancement	346,559	348,209	1,650
School Recognition	4,245,301	4,245,319	18
Class Size Reduction Allocation	111,557,909	112,747,980	1,190,071
<b>TOTAL STATE FEFP</b>	<b>571,670,414</b>	<b>604,703,841</b>	<b>33,033,427</b>
<b>Local Property Taxes</b>			
School Taxable Value	38,033,022,559	40,852,038,592	2,819,016,033
Required Local Effort	145,973,783	150,518,519	4,544,736
Basic Discretionary Local Effort	27,310,753	29,335,032	2,024,279
Supplemental Discretionary Local Effort	0	0	0
<b>Total Local Property Taxes</b>	<b>173,284,536</b>	<b>179,853,551</b>	<b>6,569,015</b>
<b>SUB-TOTAL</b>	<b>751,863,928.28</b>	<b>784,557,392</b>	<b>32,693,464</b>
Federal State Stabilization Allocation	0	0	0
<b>Total FEFP &amp; Federal Stabilization</b>	<b>\$ 751,863,928</b>	<b>\$ 784,557,392</b>	<b>\$ 32,693,464</b>
K-12 Unweighted FTE	104,346.91	105,542.39	1,195.48
FEFP Calculated Revenue per UFTE	\$ 7,205.43	\$ 7,433.58	\$ 228.15





## FTE FORECASTING OVERVIEW AND STUDENT ENROLLMENT HISTORY

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

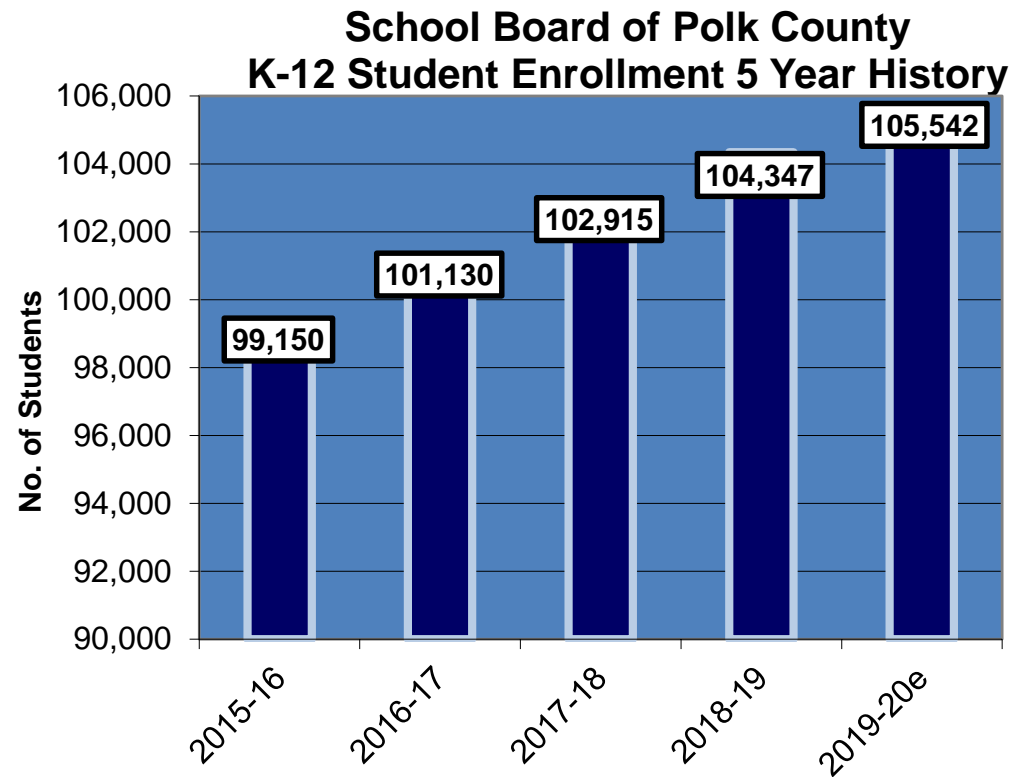
Full-Time Equivalent students are the primary basis for state allocations, whether in the Florida Education Finance Program (FEFP) or categorical programs. One FTE (unweighted) is equal to one student receiving 900 hours of instruction for grades 4-12 and 720 hours in grades K-3.

**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 three, four or 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 process continues by selecting from a list of DOE-approved models. It is our job to select the model which most accurately reflects our actual FTE numbers for the upcoming year. When DOE disagrees with the model used in our forecasts, we typically defer to their recommendation and make appropriate adjustments to specific FTE categories based on knowledge of our population.





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

STUDENTS FIRST

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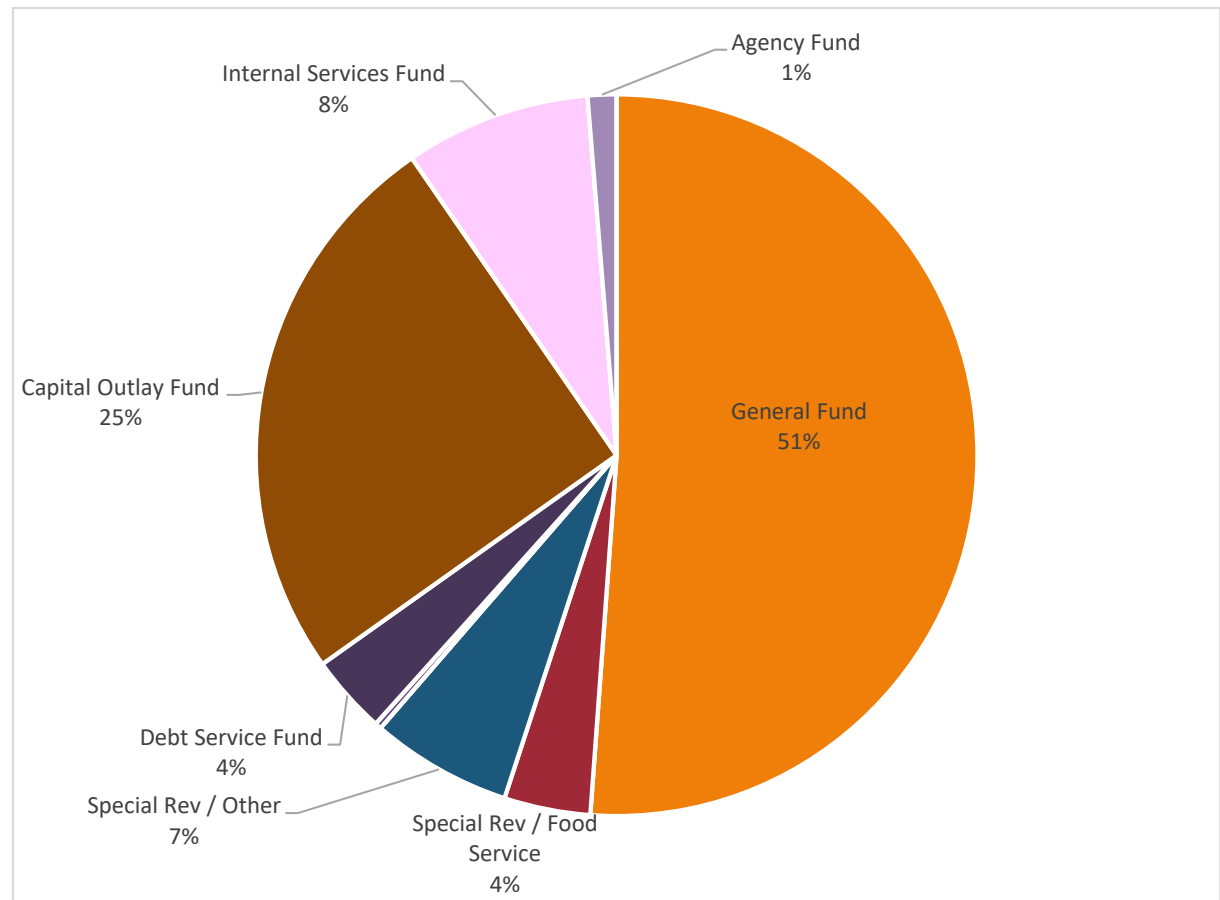
SUMMARY OF BUDGET (ALL FUNDS) 2019-2020

REVENUE		GENERAL	SPECIAL REVENUE FOOD	SPECIAL REVENUE OTHER	SPECIAL REVENUE MISC	DEBT SERVICE	CAPITAL OUTLAY	INTERNAL SERVICES	AGENCY	ENTERPRISE	TOTALS
Total Federal Revenue		\$ 6,260,000	\$ 58,573,780	\$ 114,553,790	\$ 5,203,780	\$ 1,141,797					\$ 185,733,147
Total State Revenue		617,809,032	720,000			639,345	\$ 6,125,286				625,293,663
Total Local Revenue		190,292,691	1,150,000	29,317			125,425,234	\$ 137,105,002	\$ 12,926,227		466,928,471
Total Incoming Transfers		57,665,223				37,539,384		650,000			95,854,607
Loss Recoveries											-
Beginning Fund Balance		\$56,192,596	9,694,966	144,782	-	24,820,759	326,053,277	13,087,692	10,450,957	-	440,445,029
<b>TOTAL REVENUES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$ 928,219,542</b>	<b>\$ 70,138,746</b>	<b>\$ 114,727,889</b>	<b>\$ 5,203,780</b>	<b>\$ 64,141,285</b>	<b>\$ 457,603,797</b>	<b>\$ 150,842,694</b>	<b>\$ 23,377,184</b>	<b>\$ -</b>	<b>\$ 1,814,254,918</b>
<b>EXPENDITURES</b>	<b>Function</b>										
<b>Instructional Services</b>	5000	\$ 585,233,514		\$ 52,848,898	\$ 669,373						\$ 638,751,785
<b>Support Services:</b>											
Pupil Personnel Services	6100	33,535,404		9,514,430	272,188						43,322,022
Instructional Media Services	6200	8,742,366		795,761	6,071						9,544,198
Instructional & Curriculum Developmt.Srvs.	6300	5,047,752		11,947,802	175,445						17,170,999
Instructional Staff Training	6400	966,983		29,476,034	680,529						31,123,546
Instructional Technology	6500	11,107,492		83,770							11,191,262
Board of Education	7100	2,160,969		398							2,161,367
General Administration	7200	3,615,278		5,187,461							8,802,739
School Administration	7300	46,388,287		101,257	48,587						46,538,131
Facilities Acquisition Construction	7400	26,744,088		299,775			104,307,003				131,350,866
Fiscal Services	7500	3,718,971		79,790							3,798,761
Food Services	7600	69,129	58,756,827	60,596	75,781						58,962,333
Central Services	7700	12,549,868		1,628,940	7,134			135,374,977			149,560,919
Pupil Transportation Services	7800	39,461,622		437,504	37,679						39,936,805
Operation of Plant	7900	73,902,063		366,550	3,230,993			127,460			77,627,066
Maintenance of Plant	8100	31,301,589		1,669,524				19,200			32,990,313
Administrative Technology	8200	7,893,369		540							7,893,909
Community Services	9100	203,835		84,475					12,612,698		12,901,008
Debt Service	9200					37,298,480					37,298,480
<b>Total Instructional &amp; Support Services</b>		<b>892,642,579</b>	<b>58,756,827</b>	<b>114,583,505</b>	<b>5,203,780</b>	<b>37,298,480</b>	<b>104,307,003</b>	<b>135,521,637</b>	<b>12,612,698</b>	<b>-</b>	<b>1,360,926,509</b>
<b>Transfers</b>							81,276,482	1,762,500			83,038,982
<b>Ending Fund Balance</b>		<b>35,576,963</b>	<b>11,381,919</b>	<b>144,384</b>	<b>-</b>	<b>26,842,805</b>	<b>272,020,312</b>	<b>13,558,557</b>	<b>10,764,486</b>	<b>-</b>	<b>370,289,426</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$ 928,219,542</b>	<b>\$ 70,138,746</b>	<b>\$ 114,727,889</b>	<b>\$ 5,203,780</b>	<b>\$ 64,141,285</b>	<b>\$ 457,603,797</b>	<b>\$ 150,842,694</b>	<b>\$ 23,377,184</b>	<b>\$ -</b>	<b>\$ 1,814,254,918</b>
<b>BREAKDOWN OF ENDING FUND BALANCE BY TYPE</b>											
Ending Fund Balance:											
Nonspendable		\$4,211,698	\$ 1,780,809								\$ 5,992,508
Restricted		6,527,231	9,601,110	\$ 144,384		\$ 26,842,805	\$ 272,020,312		10,764,486		325,900,328
Assigned		714,926									714,926
Unassigned		24,123,108									24,123,108
Retained Earnings								13,558,557			13,558,557
<b>Total</b>		<b>\$35,576,963</b>	<b>\$ 11,381,919</b>	<b>\$ 144,384</b>	<b>\$ -</b>	<b>\$ 26,842,805</b>	<b>\$ 272,020,312</b>	<b>\$ 13,558,557</b>	<b>\$ 10,764,486</b>	<b>\$ -</b>	<b>\$ 370,289,426</b>



PERCENTAGE OF BUDGET BY FUND  
2019-2020

<b>General Fund</b>	\$ 928,219,542
<b>Special Rev / Food Service</b>	70,138,746
<b>Special Rev / Other</b>	114,727,889
<b>Special Rev / ARRA</b>	0
<b>Special Rev / Misc</b>	5,203,780
<b>Debt Service Fund</b>	64,141,285
<b>Capital Outlay Fund</b>	457,603,797
<b>Internal Services Fund</b>	150,842,694
<b>Agency Fund</b>	23,377,184
<b>Enterprise Fund</b>	0
	<b><u>\$ 1,814,254,918</u></b>



SUMMARY OF BUDGET (ALL FUNDS) 2018-2019 Actual Results

REVENUE		GENERAL	SPECIAL REVENUE FOOD	SPECIAL REVENUE OTHER	SPECIAL REVENUE MISC	DEBT SERVICE	CAPITAL OUTLAY	INTERNAL SERVICES	AGENCY	ENTERPRISE	TOTALS
Total Federal Revenue		\$ 5,800,984	\$ 56,863,466	\$ 85,455,853	\$ 9,895,242	\$ 1,069,415					\$ 159,084,960
Total State Revenue		584,524,395	736,616	5,997		693,570	\$ 10,051,722				596,012,300
Total Local Revenue		189,049,706	1,200,445	806,275		4,819,336	332,111,394	\$ 113,201,591	\$ 13,097,139		654,285,886
Total Incoming Transfers		48,709,286	173,409			47,752,056		1,814,509			98,449,260
Loss Recoveries											-
Beginning Fund Balance		54,197,676	8,135,843	86,502	-	20,159,761	101,044,838	16,034,844	10,366,799	-	210,026,262
<b>TOTAL REVENUES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$ 882,282,047</b>	<b>\$ 67,109,779</b>	<b>\$ 86,354,627</b>	<b>\$ 9,895,242</b>	<b>\$ 74,494,138</b>	<b>\$ 443,207,954</b>	<b>\$ 131,050,944</b>	<b>\$ 23,463,937</b>	<b>\$ -</b>	<b>\$ 1,717,858,668</b>
<b>EXPENDITURES</b>	<b>Function</b>										
<b>Instructional Services</b>	5000	\$ 558,051,838		\$ 42,471,510	\$ 7,296,355						\$ 607,819,703
<b>Support Services:</b>											
Pupil Personnel Services	6100	34,114,747		5,744,312	257,743						40,116,802
Instructional Media Services	6200	7,283,611		995,251							8,278,862
Instructional & Curriculum Developmt.Srvs.	6300	4,758,646		8,857,439	109,719			1,828			13,727,632
Instructional Staff Training	6400	2,732,710		19,775,047	1,724,466						24,232,223
Instructional Technology	6500	11,001,748									11,001,748
Board of Education	7100	1,814,997									1,814,997
General Administration	7200	3,106,781		2,592,526							5,699,307
School Administration	7300	45,639,554		172,723	11,884						45,824,161
Facilities Acquisition Construction	7400	11,644,285					21,659,314				33,303,598
Fiscal Services	7500	3,183,714		87,445							3,271,159
Food Services	7600	11,886	57,414,813	187,692	16,516						57,630,907
Central Services	7700	13,812,444		1,737,789	7,999			116,077,573			131,635,806
Pupil Transportation Services	7800	43,822,791		301,146	11,367						44,135,304
Operation of Plant	7900	54,620,168		290,700	458,664			151,922			55,521,454
Maintenance of Plant	8100	23,011,532		62,359				18,505			23,092,395
Administrative Technology	8200	6,808,309									6,808,309
Community Services	9100	496,282		2,933,906					13,012,980		16,443,168
Debt Service	9200					49,673,379					49,673,379
<b>Total Instructional &amp; Support Services</b>		<b>825,916,043</b>	<b>57,414,813</b>	<b>86,209,845</b>	<b>9,894,713</b>	<b>49,673,379</b>	<b>21,659,314</b>	<b>116,249,828</b>	<b>13,012,980</b>	<b>-</b>	<b>1,180,030,915</b>
<b>Transfers</b>		<b>173,409</b>					<b>95,495,363</b>	<b>1,713,423</b>			<b>97,382,195</b>
<b>Ending Fund Balance</b>		<b>56,192,596</b>	<b>9,694,966</b>	<b>144,782</b>	<b>529</b>	<b>24,820,759</b>	<b>326,053,277</b>	<b>13,087,692</b>	<b>10,450,957</b>	<b>-</b>	<b>440,445,558</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$ 882,282,047</b>	<b>\$ 67,109,779</b>	<b>\$ 86,354,627</b>	<b>\$ 9,895,242</b>	<b>\$ 74,494,138</b>	<b>\$ 443,207,954</b>	<b>\$ 131,050,944</b>	<b>\$ 23,463,937</b>	<b>\$ -</b>	<b>\$ 1,717,858,668</b>
<b>BREAKDOWN OF ENDING FUND BALANCE BY TYPE</b>											
Ending Fund Balance:											
Nonspendable		\$13,300,631	\$ 2,459,591								\$ 15,760,221
Restricted		12,996,729	7,235,375	\$ 144,782		\$ 24,820,759	\$ 326,053,277		10,450,957		381,701,879
Assigned		451,889									451,889
Unassigned		29,443,347									29,443,347
Retained Earnings								13,087,692			13,087,692
Total		<b>\$56,192,596</b>	<b>\$ 9,694,966</b>	<b>\$ 144,782</b>	<b>\$ -</b>	<b>\$ 24,820,759</b>	<b>\$ 326,053,277</b>	<b>\$ 13,087,692</b>	<b>\$ 10,450,957</b>	<b>\$ -</b>	<b>\$ 440,445,029</b>



**SUMMARY OF BUDGET (ALL FUNDS) 2017-2018 Actual Results**

REVENUE	GENERAL	SPECIAL REVENUE FOOD	SPECIAL REVENUE OTHER	SPECIAL REVENUE MISC	DEBT SERVICE	CAPITAL OUTLAY	INTERNAL SERVICES	AGENCY	ENTERPRISE	TOTALS	
Total Federal Revenue	\$ 4,339,915	\$ 51,323,762	\$ 91,812,700	\$ 8,214,374	\$ 1,064,034					\$ 156,754,786	
Total State Revenue	556,995,691	751,857			962,126	\$ 5,903,951				564,613,624	
Total Local Revenue	182,150,803	1,915,284	25,477		263,318	101,028,961	\$ 112,403,840	\$ 12,755,315	\$ 234,545	410,777,543	
Total Incoming Transfers	39,606,549	157,442			46,179,223		1,369,991			87,313,205	
Loss Recoveries										-	
Beginning Fund Balance	60,681,603	8,595,786	76,224	-	17,881,430	86,328,567	25,048,392	10,064,974	397,516	209,074,493	
<b>TOTAL REVENUES, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 843,774,561</b>	<b>\$ 62,744,131</b>	<b>\$ 91,914,401</b>	<b>\$ 8,214,374</b>	<b>\$ 66,350,131</b>	<b>\$ 193,261,479</b>	<b>\$ 138,822,222</b>	<b>\$ 22,820,289</b>	<b>\$ 632,061</b>	<b>\$ 1,428,533,650</b>	
<b>EXPENDITURES</b>	<b>Function</b>										
<b>Instructional Services</b>	5000	\$ 540,851,121	\$ 47,126,328	\$ 7,436,334						\$ 595,413,782	
<b>Support Services:</b>											
Pupil Personnel Services	6100	33,803,242	6,255,115	42,428						40,100,785	
Instructional Media Services	6200	7,425,529	1,443,162	7,539						8,876,229	
Instructional & Curriculum Developmt.Srvs.	6300	4,518,325	8,591,576	124,719			2,015			13,236,635	
Instructional Staff Training	6400	2,101,416	20,026,422	338,452						22,466,290	
Instructional Technology	6500	10,600,254	123							10,600,378	
Board of Education	7100	1,908,515								1,908,515	
General Administration	7200	3,043,152	3,113,457	3,896						6,160,504	
School Administration	7300	44,448,698	888	36,034						44,485,620	
Facilities Acquisition Construction	7400	10,273,037	3,116			8,098,869	2,795			18,377,817	
Fiscal Services	7500	3,122,471	116,478							3,238,949	
Food Services	7600		54,608,288	60,176	44,588					54,713,052	
Central Services	7700	12,994,272	2,051,328	943			120,906,844			135,953,388	
Pupil Transportation Services	7800	37,085,030	249,726	9,660						37,344,417	
Operation of Plant	7900	46,338,361	98,103	33,525			178,917			46,648,906	
Maintenance of Plant	8100	24,302,022	45,349	140,179			3,323			24,490,873	
Administrative Technology	8200	6,125,174								6,125,174	
Community Services	9100	478,826	2,646,551					12,453,491	107,759	15,686,626	
Debt Service	9200				46,190,370					46,190,370	
<b>Total Instructional &amp; Support Services</b>		789,419,444	54,608,288	91,827,900	8,218,297	46,190,370	8,098,869	121,093,894	12,453,491	107,759	1,132,018,311
<b>Transfers</b>		157,442					84,117,771	1,693,485			85,968,697
<b>Ending Fund Balance</b>		54,197,675.83	8,135,843	86,502	-	20,159,761	101,044,838	16,034,844	10,366,799	524,302	210,550,564
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>		<b>\$ 843,774,561</b>	<b>\$ 62,744,131</b>	<b>\$ 91,914,401</b>	<b>\$ 8,218,297</b>	<b>\$ 66,350,131</b>	<b>\$ 193,261,479</b>	<b>\$ 138,822,222</b>	<b>\$ 22,820,289</b>	<b>\$ 632,061</b>	<b>\$ 1,428,537,573</b>
<b>BREAKDOWN OF ENDING FUND BALANCE BY TYPE</b>											
Ending Fund Balance:											
Nonspendable		\$9,972,114	\$ 490,707								\$10,462,821
Restricted		10,126,605	7,645,136	\$ 86,502	\$ 20,159,761	\$ 101,044,838		10,366,799			149,429,640
Assigned		572,006									572,006
Unassigned		33,526,950									33,526,950
Retained Earnings							16,034,844		524,302		16,559,146
Total		\$ 54,197,676	\$ 8,135,843	\$ 86,502	\$ -	\$ 20,159,761	\$ 101,044,838	\$ 16,034,844	\$ 10,366,799	\$ 524,302	\$ 210,550,564







## DISCUSSION OF FUND BALANCE TRENDS

### WHAT IS FUND BALANCE?

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

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

The GASB 54 classifications of fund balance are as follows:

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

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



**DISCUSSION OF FUND BALANCE TRENDS**

**GENERAL FUND**

At the end of 2018-19, general fund balance was \$56.2 million.

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

<b>GASB 54 Classification</b>	Actual June 30, 2019	Budget June 30, 2020
Non-spendable	\$ 13,300,631	\$ 4,211,698
Restricted	12,996,729	6,527,231
Committed		
Assigned	451,889	741,926
Unassigned	29,443,347	24,123,108
<b>TOTAL</b>	<b>\$ 56,192,596</b>	<b>\$ 35,576,963</b>

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

**SPECIAL REVENUE FUNDS**

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

**Food Service**

<b>GASB 54 Classification</b>	Actual June 30, 2019	Budget June 30, 2020
Non-spendable	\$ 2,459,591	\$1,780,809
Restricted	7,235,375	9,601,110
Committed		
Assigned		
Unassigned		
<b>TOTAL</b>	<b>\$ 9,694,966</b>	<b>\$ 11,381,919</b>

**Other**

<b>GASB 54 Classification</b>	Actual June 30, 2019	Budget June 30, 2020
Non-spendable		
Restricted	\$ 144,782	\$ 144,782
Committed		
Assigned		
Unassigned		
<b>TOTAL</b>	<b>\$ 144,782</b>	<b>\$ 144,782</b>

Food Service fund balance is expected to increase from \$9.7 million to \$11.4 million due to an increase in the Federal reimbursement rate. Only a small balance is being carried in the Special Revenue/Other fund balance. No fund balance is carried in Special Revenue/ARRA or Special Revenue/MISC funds, as revenues are drawn down in amounts equal to expenditures on a monthly/annual basis.



**DISCUSSION OF FUND BALANCE TRENDS**

**DEBT SERVICE**

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

<b>GASB 54 Classification</b>	Actual June 30, 2019	Budget June 30, 2020
Non-spendable		
Restricted	\$ 24,820,759	\$26,842,805
Committed		
Assigned		
Unassigned		
<b>TOTAL</b>	<b>\$ 24,820,759</b>	<b>\$ 26,842,805</b>

**CAPITAL PROJECTS**

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

<b>GASB 54 Classification</b>	Actual June 30, 2019	Budget June 30, 2020
Non-spendable		
Restricted	\$ 326,053,277	\$ 272,020,312
Committed		
Assigned		
Unassigned		
<b>TOTAL</b>	<b>\$ 326,053,277</b>	<b>\$ 272,020,312</b>

As mentioned in the **CAPITAL PROJECTS** section, Capital Outlay fund balance relates directly to timing. Funds have been obtained through numerous sources (sales tax revenue bonds, sales tax collections, impact fee collections, previous certificates of participation issues, and capital outlay millage) for many projects under construction and other work in progress. Each year, beginning fund balance reflects the carryover of unspent funds from the prior year. As reflected in the drop in budgeted fund balance for 2019-20, current projects have us well on our way to fully utilizing remaining funds.





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

STUDENTS FIRST

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## 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 \$472,490,220. 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 \$14.6 million less after applying the District's DCD (0.9700 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** – \$29,288,013 is provided to bring the District's levy of 0.748 mills up to the minimum funding level of \$555.45 per student. See "Discretionary Local Effort" below for more detailed information.
- **Turnaround Supplemental Services** – \$4,752,564, 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** – \$2,642,298. 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.
- **Florida's Best and Brightest** – \$9,887,696, is now part of the FEFP. This bonus program has been completely redesigned for FY2019-20. The program will offer a one-time recruitment award for a newly hired classroom teacher who is a content expert, based on criteria established by FLDOE, in mathematics, science, computer science, reading, or civics. A retention award will be given to classroom teachers rated as highly effective or effective in the preceding year, and teaches in a school for 2 consecutive school years including the current year, which has improved an average of 3 percentage points or more in the percentage of total possible points achieved for determining school grades over the prior 3 years. Principals will be eligible for an award if they have served for at least 4 consecutive years including the current year, and the school improved an average of 3 percentage points or more in the percentage of total possible points achieved for determining school grades over the prior 3 years. A recognition award will also be awarded for instructional personnel who were rated as highly effective or effective and selected by his/her principal, based on performance criteria and policies adopted by the District School Board or charter school governing board, with the remaining funds left after the retention, recognition, and principal awards are determined.
- **Safe Schools Allocation** – \$5,648,738 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.



## GENERAL FUND OVERVIEW

- **Supplemental Academic Instruction** – \$27,256,880 is provided to help students gain at least a year of knowledge for each year in school and not be left behind. The District utilizes these funds primarily for alternative education centers, reading instruction, extended learning programs, and summer learning programs.
- **Reading Allocation** – \$4,406,256 is to provide K-12 comprehensive, district-wide systems of research-based reading instruction.
- **Teacher Supply Assistance (formerly Teacher Lead)** – \$2,033,214 is evenly distributed among full-time, state-certified classroom teachers, guidance counselors and media specialists who are employed by September 1<sup>st</sup>, for the purchase of classroom materials and supplies that best meet the needs of the students.
- **Instructional Materials Allocation** – \$8,866,700 is used to purchase materials for the instruction of students. The District is required to earmark \$474,134 for library media materials, \$129,957 for science lab materials, \$112,596 for ESE apps, and \$498,758 for dual enrollment. The remaining categorical is primarily expended for textbooks (80%) and other instructional materials (20%).
- **ESE Guaranteed Allocation** – \$40,318,983 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** – \$308,401 is provided to supplement Department of Juvenile Justice programs in school districts.
- **Digital Classroom Allocation** – This state allocation began in 2014-15. Each district is allocated a minimum of \$250,000 with the remaining balance distributed based on each district's proportion of student enrollment. For 2019-20, Polk received \$320,284. These funds are to be used to implement the District's Digital Classrooms Plan to improve outcomes related to student performance by integrating technology in classroom teaching and learning.
- **Student Transportation** – \$23,817,178 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** – \$150,518,519 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 2019-20 is 3.838 mills.



## GENERAL FUND OVERVIEW

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- **Discretionary Local Effort** – \$29,335,032 is levied as authorized by the Legislature at a rate designed to produce a minimum of \$555.45 per student, but may not exceed 0.748 mills. The District's levy of 0.748 mills produces revenue of \$277.95 per student. The district must levy this millage to receive the \$29,288,013 Discretionary Compression/Equalization adjustment from the state (discussed above), which provides an additional \$277.50 per student, for a total of \$555.45 per student.

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

- **Discretionary Lottery & School Recognition Allocation** – The District's total Lottery allocation is \$4,593,528. School Recognition funds are estimated at \$4,245,319 (approximately \$32 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 \$348,209) 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** - \$112,747,980 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.

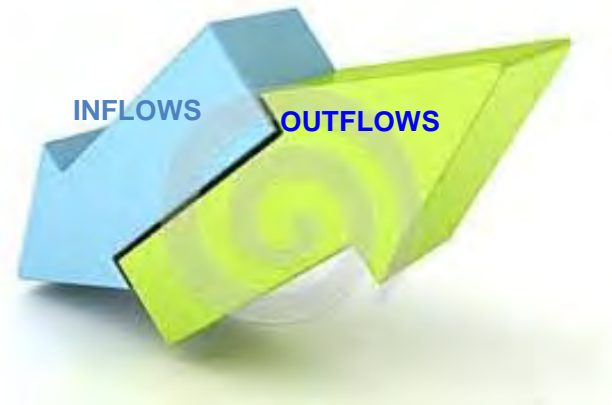




**GENERAL FUND OVERVIEW**

**GENERAL FUND REVENUES (Inflows)**

Federal- ROTC, Medicaid	0%	\$ 6
State- FEFP, License Tax, Lottery, etc.	71%	\$ 618
Local- School Tax, Indirect Costs, Fees, misc.	22%	\$ 190
Transfers-other	7%	\$ 58
<b>Total Inflows</b>	<b>100%</b>	<b>\$ 872 Million</b>



**GENERAL FUND EXPENDITURES (Outflows)**

Salaries and Benefits	69%	\$ 621
Contracted Services	19%	\$ 167
Energy Services	2%	\$ 16
Materials and Supplies	4%	\$ 41
Capital Outlay	5%	\$ 42
Other	1%	\$ 6
<b>Total Outflows</b>	<b>100%</b>	<b>\$ 893 Million</b>

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

The instructional units in the General Fund are developed based on the 2019-20 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 **\$56,192,596**.

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, 2019 is as follows:

Non-spendable – Inventory	\$ 10,244,798
Non-spendable – Prepaid Expense	3,055,833
Restricted – State Required Carryover or Earmark	10,151,139
Restricted – Other or Grants	2,845,590
Assigned – Local Funds Carry-forward	451,889
Unassigned	29,443,347
<b>Grand Total Beginning Fund Balance</b>	<b>\$56,192,596</b>

The **ending fund balance** is projected to be **\$35,576,963**.

Classification of projected ending fund balance as of June 30, 2020 is as follows:

Non-spendable – Inventory	\$ 3,235,056
Non-spendable – Prepaid Expense	976,642
Restricted – State Required Carryover or Earmark	6,527,231
Assigned – Local Funds Carry-forward; Reserves	714,926
Unassigned	24,123,108
<b>Grand Total Ending Fund Balance</b>	<b>\$ 35,576,963</b>

The district is required to maintain a minimum of 3% unrestricted fund balance or would be required to notify the Florida Department of Education of noncompliance. As of the original budget, unrestricted fund balance is projected to be **3.05 %** as calculated below:

Total Revenue per ESE 139 Original Budget	<b>\$ 811,361,723</b>
Minimum Percentage Requirement	x 3.00%
Minimum Required Fund Balance	<b>\$ 24,340,852</b>
Non-spendable/Restricted	\$ 11,453,855
Committed/Assigned/Unassigned	<b>24,838,033</b>
<b>Total Ending Fund Balance</b>	<b>\$ 35,576,963</b>

**\$24,838,033 divided by \$814,361,723 = 3.05 %**

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 not meet the 5% requirement for fiscal year 2018-2019 and does not expect to meet the requirement by the end of fiscal year 2019-2020.



GENERAL FUND 5 YEAR HISTORY

REVENUE	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Increase (Decrease)
Total Federal Revenue	\$ 3,545,926	\$ 2,345,627	\$ 4,339,915	\$ 5,800,984	\$ 6,260,000	\$ 459,016
Total State Revenue	525,717,112	546,210,951	556,995,691	584,524,395	617,809,032	33,284,637
Total Local Revenue	173,664,831	173,478,065	182,150,803	189,049,706	190,292,691	1,242,985
Total Incoming Transfers	32,247,010	35,634,864	39,606,549	48,709,286	57,665,223	8,955,937
Adjustments to Fund Balance	-	-	-	-	-	-
Beginning Fund Balance	63,051,613	63,824,505	60,681,603	54,197,676	56,192,596	1,994,920
<b>TOTAL REVENUE, TRANSFERS, &amp; FUND BALANCE</b>	<b>\$ 798,226,492</b>	<b>\$ 821,494,012</b>	<b>\$ 843,774,561</b>	<b>\$ 882,282,047</b>	<b>\$ 928,219,542</b>	<b>\$ 45,937,495</b>
<b>EXPENDITURES</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Actual 2017-18</b>	<b>Actual 2018-19</b>	<b>Budget 2019-20</b>	<b>Increase (Decrease)</b>
Instructional Services	\$ 497,899,459	\$ 519,058,389	\$ 540,851,121	\$ 558,051,838	\$ 585,233,514	\$ 27,181,676
Support Services:						0
Pupil Personnel	31,971,127	32,270,647	33,803,242	34,114,747	33,535,404	(579,343)
Media	7,108,028	7,206,409	7,425,529	7,283,611	8,742,366	1,458,755
Curriculum Development	4,661,056	4,468,998	4,518,325	4,758,646	5,047,752	289,106
Staff Training	1,135,942	2,641,568	2,101,416	2,732,710	966,983	(1,765,727)
Instruction Related Technology	11,191,825	10,509,479	10,600,254	11,001,748	11,107,492	105,744
Board	2,017,759	2,324,447	1,908,515	1,814,997	2,160,969	345,972
General Administration	2,886,012	2,885,094	3,043,152	3,106,781	3,615,278	508,497
School Administration	41,274,573	43,003,825	44,448,698	45,639,554	46,388,287	748,734
Facilities	12,412,203	9,007,992	10,273,037	11,644,285	26,744,088	15,099,804
Fiscal Services	2,957,893	2,726,564	3,122,471	3,183,714	3,718,971	535,257
Food Service	-	-	-	11,886	69,129	57,243
Central Services	11,251,292	10,988,287	12,994,272	13,812,444	12,549,868	(1,262,576)
Transportation	36,361,044	40,296,859	37,085,030	43,822,791	39,461,622	(4,361,169)
Operation of Plant	43,971,932	44,475,881	46,338,361	54,620,168	73,902,063	19,281,895
Maintenance	20,407,225	22,127,642	24,302,022	23,011,532	31,301,589	8,290,057
Administrative Technology Services	6,189,959	6,417,834	6,125,174	6,808,309	7,893,369	1,085,060
Community Services	79,287	292,138	478,826	496,282	203,835	(292,447)
Debt Services	444,380	-	-	-	-	-
<b>Total Instr. &amp; Support Services</b>	<b>\$ 734,220,996</b>	<b>\$ 760,702,053</b>	<b>\$ 789,419,444</b>	<b>\$ 825,916,043</b>	<b>\$ 892,642,579</b>	<b>\$ 66,726,537</b>
Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	180,991	111,164	157,442	173,409	-	(173,409)
<b>Ending Fund Balance</b>	<b>\$ 63,824,505</b>	<b>\$ 60,680,795</b>	<b>\$ 54,197,676</b>	<b>\$ 56,192,596</b>	<b>\$ 35,576,963</b>	<b>1,994,920</b>
Nonspendable	\$9,148,064	\$9,354,173	\$9,972,114	\$13,300,631	\$4,211,698	
Restricted	7,924,188	12,315,545	10,256,923	12,996,729	6,527,231	
Assigned	2,754,653	336,275	441,689	451,889	714,926	
Unassigned	43,997,600	38,674,802	33,526,950	29,443,347	24,123,108	
	\$63,824,505	\$60,680,795	\$54,197,676	\$56,192,596	\$35,576,963	
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 798,226,492</b>	<b>\$ 821,494,012</b>	<b>\$ 843,774,561</b>	<b>\$ 882,282,047</b>	<b>\$ 928,219,542</b>	<b>45,937,495</b>

Note: Actual information for fiscal year 2015-16 through fiscal year 2018-19 is from the District's Annual Financial Report. Information for fiscal year 2019-20 is based on the District Summary Budget.



**GENERAL FUND REVENUE 5 YEAR HISTORY**

	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Actual 2017-18</b>	<b>Actual 2018-19</b>	<b>Budget 2019-20</b>	<b>Increase (Decrease)</b>
<b>Federal</b>						
Federal ROTC	\$ 1,085,584	\$ 1,081,013	\$ 1,015,839	\$ 1,248,863	\$ 1,010,000	\$ (238,863)
Medicaid Reimbursements	2,460,342	1,264,614	3,324,030	2,532,017	2,750,000	217,983
Other Federal Miscellaneous	-	-	46	2,020,104	2,500,000	479,896
<b>State</b>						
FEFP	347,612,634	362,291,667	370,749,500	394,029,782	425,388,361	31,358,579
Workforce Development Funds	8,844,428	8,555,886	7,929,801	7,593,068	7,514,426	(78,642)
District Discretionary Lottery Funds	-	1,651,950	175,984	346,559	348,209	1,650
CO/DS Admin. Expense	52,581	54,093	55,944	56,529	50,000	(6,529)
Instructional Materials	* 7,917,155	* 8,539,205	* 8,692,458	* 8,801,969	* 8,866,700	64,731
State License Tax	913,261	904,399	929,293	949,821	915,000	(34,821)
School Recognition	4,149,364	2,405,341	3,405,574	4,245,319	4,245,319	-
Teacher Salary Increase	-	-	-	-	-	-
Transportation	* 21,384,170	* 22,470,991	* 22,898,902	* 23,720,997	* 23,817,178	96,181
Class Size Reduction	106,940,033	107,508,574	109,467,595	111,521,717	112,747,980	1,226,263
Pre-K Early Intervention Programs	3,826,566	4,705,458	4,072,986	3,921,543	4,375,765	454,222
Supplemental Academic Instructional	* 22,175,548	* 25,156,658	* 26,586,064	* 26,952,009	* 27,256,880	304,871
Teachers Classroom Supply Assistance	* 1,621,177	* 1,636,440	* 1,645,080	* 2,015,888	* 2,033,214	17,326
Miscellaneous	280,195	330,289	386,510	369,193	250,000	(119,193)
<b>Local</b>						
District School Tax	162,422,800	162,001,789	170,377,185	175,721,116	180,554,051	4,832,935
Course Fees	2,491,393	2,364,890	2,585,848	2,768,043	2,774,000	5,957
Interest Incl Profit (Loss) on Investments	522,899	493,941	1,199,873	2,629,569	1,500,000	(1,129,569)
Loss/Insurance Recovery	-	-	-	-	-	-
Indirect Costs	2,429,030	4,120,597	4,346,996	3,603,284	2,400,000	(1,203,284)
Sale of Assets	240,588	286,960	392,201	977,883	160,000	(817,883)
Gifts, Grants & Bequests	309,930	427,085	199,634	166,075	150,000	(16,075)
Miscellaneous	5,248,191	3,782,803	3,049,067	3,183,737	2,754,640	(429,097)
<b>Other Financing Sources:</b>						
Authorized Loan Proceeds	-	-	-	-	-	-
<b>Transfers</b>						
Adjustment to Fund Balance	32,247,010	35,635,672	39,606,549	48,709,286	57,665,223	8,955,937
<b>Beginning Fund Balance</b>						
	63,051,613	63,824,505	60,681,603	54,197,676	56,192,596	1,994,920
<b>Total</b>	<b>\$ 798,226,492</b>	<b>\$ 821,494,820</b>	<b>\$ 843,774,561</b>	<b>\$ 882,282,047</b>	<b>\$ 928,219,542</b>	<b>\$ 45,937,495</b>

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

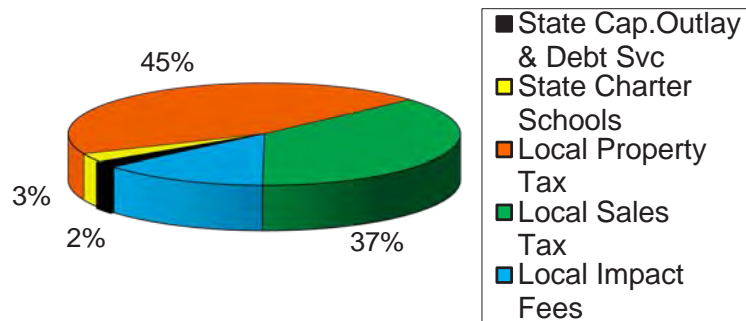




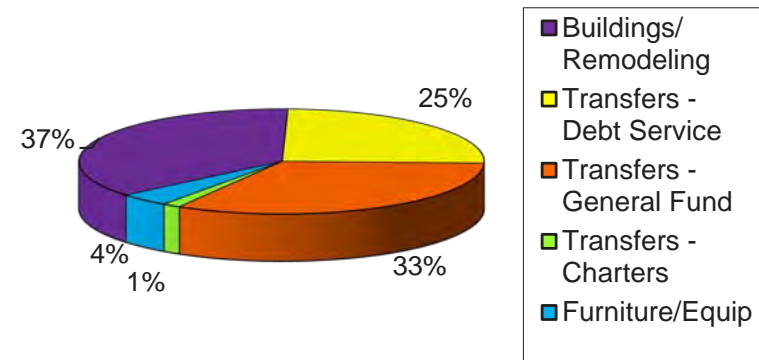
**CAPITAL PROJECTS FUND OVERVIEW**

**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 \$458 million.

**2019-20 Capital Projects Revenue**



**2019-20 Capital Projects Expenditures**



- Local Capital Improvement Tax** (Local Property Tax) – The School Board will levy 1.50 mills for 2019-20 which is expected to generate \$58.8 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 (\$42.9 million in 2015-16, \$45.8 for 2016-17, \$50.5 million in 2017-18, and \$54.8 million in 2018-19). After several years of declining property values, we are beginning to see them climb once again, providing modest increases in our property tax revenue.
- 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 2019-20 budget does not contain any PECO funding for new construction, making this the eighth consecutive year with \$0 PECO construction funding. PECO funding for special school maintenance for the 2019-20 budget includes \$0 in much-needed maintenance funding. This is the first time in recent memory that the district will receive \$0 in total PECO 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 2019-20 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 \$2.5 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 2019-20 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 2019-20 are \$48.5 million. The School Board appointed a 21-member committee representing local communities to be responsible for oversight of funds remaining after payment of debt obligations. Additional information provided in the **CAPITAL PROJECTS** section includes impacts of capital outlay projects on operating budgets and a complete listing of committee members.
- **Sales Tax Revenue Bonds** – Sales Tax Revenue Bonds are instruments issued to finance school capital outlay in accordance with Section 212.055(6), Florida Statutes. There are no remaining funds from previous Revenue Bonds carried forward. A detailed description of each series issued may be found in the Debt Service Funds Overview.
- **Impact Fees** – The Polk County Board of County Commissioners instituted impact fees on new development which commenced during the 2003-04 fiscal year. Revenue from impact fees for the 2019-20 school year has been estimated to be \$18 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 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Increase (Decrease)
<b>Federal</b>						
Miscellaneous Federal Direct						
<b>State</b>						
Capital Outlay & Debt Service	\$ 1,217,826	\$ 2,218,252	\$ 2,762,821	\$ 3,089,828	\$ 2,540,000	\$ (549,828)
Public Education Capital Outlay	2,161,510	3,271,341	2,163,116	3,376,546	-	(3,376,546)
Proceeds from SBE Bonds	31,055	-	-	-	-	-
Class Size Reduction Capital Funds						
Charter School Capital Outlay Passthrough	816,414	1,590,214	978,014	3,585,348	3,585,286	(62)
<b>Local</b>						
Capital Improvement Tax	42,918,450	45,862,387	50,872,785	55,363,096	58,826,936	3,463,840
Local Option Sales Tax	40,756,503	43,048,151	45,160,658	50,939,372	48,560,563	(2,378,809)
Impact Fees	10,324,719	13,545,168	4,333,906	30,806,848	18,037,735	(12,769,113)
Proceeds of Bonds	-	-	-	193,000,000	-	(193,000,000)
Proceeds from Certificates of Participation	-	-	-	-	-	-
Proceeds of Loans	-	-	-	-	-	-
Interest	154,384	366,237	661,611	2,002,078	-	(2,002,078)
Tax Redemptions	-	-	-	-	-	-
Sale of Fixed Assets	-	(67,229)	-	-	-	-
Miscellaneous	25,000	-	-	-	-	-
Refunds of Prior Year Expenditures	(14,306)	523	-	-	-	-
<b>Transfers</b>	-	-	-	-	-	-
<b>Adjustment to Fund Balance</b>						
<b>Beginning Fund Balance</b>	83,680,211	71,582,617	86,328,567	101,044,838	326,053,277	225,008,439
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 182,071,766</b>	<b>\$ 181,417,661</b>	<b>\$ 193,261,479</b>	<b>\$ 443,207,954</b>	<b>\$ 457,603,797</b>	<b>\$ 14,395,843</b>

EXPENDITURES	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Increase (Decrease)
<b>(Function 7400)</b>						
Library Books/AV Materials	\$ -	\$ 133,187	\$ -	\$ -		\$ -
Buildings	28,284,383	6,154,353	713,333	5,137,360	15,608,856	10,471,496
Furniture/Equipment	904,441	2,037,046	33,289	1,616,909	10,128,356	8,511,447
Purchase of Vehicles	-	6,500	-	-	-	-
Land	249,915	98	-	40,000	2,394,875	2,354,875
Site Improvement	62,326	3,958	7,196	175,617	180,500	4,883
Remodeling	5,020,914	6,892,666	7,341,989	14,685,714	75,994,416	61,308,702
Software	-	5,962	-	99	-	(99)
Dues and Fees	131	2,744	3,062	3,615	-	(3,615)
<b>Transfers</b>	75,967,039	79,852,581	84,117,771	95,495,363	81,276,482	(14,218,881)
<b>Ending Fund Balance</b>	71,582,617	86,328,567	101,044,838	326,053,277	272,020,312	(54,032,965)
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 182,071,766</b>	<b>\$ 181,417,661</b>	<b>\$ 193,261,479</b>	<b>\$ 443,207,954</b>	<b>\$ 457,603,797</b>	<b>\$ 14,395,843</b>

Note: Actual information for fiscal year 2015-16 through fiscal year 2018-19 is from the District's Annual Financial Report. Information for fiscal year 2019-20 is based on the District Summary Budget.









## 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 2010A**

The District entered into a financing arrangement on March 9, 2010, advance refund the COPs, Series 1999A. The refunding was accomplished through the issuance of COPs, Series 2010A, totaling \$51,315,000. The 1999A project consisted of the construction of Sandhill Elementary, Pinewood Elementary, Berkley Elementary and Ridgeview Elementary Schools, and an addition to Lakeland Senior High School. The lease payments are payable by the District, semiannually, on the fifteenth day preceding each January 1<sup>st</sup> and July 1<sup>st</sup>, at interest rates ranging from 3.00 to 4.25 percent.

#### **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 2012B**

The District entered into a refunding arrangement on September 24, 2012, to advance refund the COPs, Series 2009B (formerly Series 2008A and 1998). The refunding was accomplished through the issuance of COPs, Series 2009B, totaling \$36,985,000. The 2008A project (originally refunded Series 1998) consisted of construction of Sleepy Hill and Dundee Ridge Middle Schools.



## DEBT SERVICE FUND OVERVIEW

### Series 2015A

The District entered into a refunding arrangement on October 30, 2015, to advance refund the COPs, Series 2012A (formerly Series 2009A and Series 2003A). The refunding was accomplished through the issuance of COPs, Series 2015A, totaling \$42,360,000. 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 2015B

The District entered into a financing arrangement on March 21, 2001, to issue COPs totaling \$54,615,000 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.

### Series 2016A

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

### Series 2017A

The District entered into a refunding arrangement on June 30, 2017, to advance refund the Certificates of Participation, Series 2010A (formerly Series 1999A.) The refunding was accomplished through the issuance of Certificates of Participation, Series 2017A, totaling \$26,331,000, to be repaid by the proceeds of rents paid by the District. The 1999A project consisted of the construction of Sandhill Elementary, Pinewood Elementary, Berkley Elementary and Ridgeview Elementary Schools, and an addition to Lakeland Senior High School.

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

**Total Debt Service on COPs for 2019-20 will be \$23,959,602.** This consists of principal payments of \$18,239,047 per the chart below, and interest and fee payments totaling \$5,720,555 (net of federal interest subsidy of \$1,141,797).



**DEBT SERVICE FUND OVERVIEW**

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

<b>Series</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23 to 2029-30</b>	<b>Grand Total</b>
2004Q	3,561,000	-	-	-	3,561,000
2009C	1,104,527	1,104,527	1,104,527	3,313,581	6,627,161
2010A	4,050,000	-	-	-	4,050,000
2010C	917,520	891,958	868,324	6,045,000	8,722,824
2012B	-	35,000	125,000	325,000	360,000
2015A	830,000	800,000	810,000	36,685,000	39,305,000
2015B	1,640,000	1,705,000	1,825,000	31,805,000	36,975,000
2016A	5,795,000	5,855,000	5,950,000	6,040,000	23,640,000
2017A	341,000	4,568,000	4,653,000	15,776,000	25,338,000
	<b>\$18,239,047</b>	<b>\$14,959,485</b>	<b>\$15,335,851</b>	<b>\$99,989,581</b>	<b>\$148,523,964</b>

**Loans Pursuant to Section 1011.14, Florida Statutes**

Section 1011.14, F.S., allows for the creation of obligations by way of anticipation of budgeted revenues accruing on a current basis without pledging the credit of the District or requiring future levy of taxes for certain purposes for a period of one year. The District has no loans of this type outstanding and there are no plans to enter into any 1011.14 loan arrangements during fiscal year 2019-20.

**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 \$160,025,000 were issued in June 2019 and will be repaid from the proceeds of the sales tax over a period of fifteen (15) years, beginning April 1, 2020 and ending April 1, 2034. The debt service payments are payable by the District, semiannually, October 1<sup>st</sup> and April 1<sup>st</sup>, an interest rate of 5.00 percent.



**DEBT SERVICE FUND OVERVIEW**

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

<b>Series</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-2023 to 2029-2030</b>	<b>Grand Total</b>
2019	0	8,165,000	8,575,000	10,745,000	<b>\$27,485,000</b>
	<b>\$25,530,000</b>				<b>\$27,485,000</b>

**Total regular debt service on Sales Tax Revenue Bonds for 2019-20 will be \$2,555,955.** This consists of principal payments of \$0 per the chart above, and interest/fees payments totaling \$2,555,955.

**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 \$7,172,856 bonds payable for Series 2006, 2009, 2010, 2011 and 2014. The Department of Education acts as a trustee and provides the District with the amounts for revenue, principal and interest to budget in the Debt Service Fund.

Principal will be repaid as follows:

2019-20	\$454,000
2020-21	449,000
2021-22	439,000
2022-23 to 2029-30	<u>3,076,000</u>
	<b><u>\$4,418,000</u></b>

**Total debt service on SBE Bonds for 2019-20 will be \$ 639,345.** This consists of principal payments of \$454,000 and interest/fee payments of \$185,345.



## DEBT SERVICE 5 YEAR HISTORY

REVENUE	Actual	Actual	Actual	Actual	Budget	Increase
	2015-16	2016-17	2017-18	2018-19	2019-20	(Decrease)
<b>Federal</b>						
Federal Direct Interest Subsidy	\$ 1,064,155	\$ 1,063,584	\$ 1,064,034	\$ 1,069,415	\$ 1,141,797	\$ 72,382
<b>State</b>						
CO/DS Withheld for Bonds	2,261,481	1,392,857	962,126	693,570	639,345	(54,225)
Cost of Issuing Bonds	-	-	-	-	-	-
Bond Interest	430	-	-	-	-	-
<b>Local</b>						
Sale of Certificates of Participation	-	-	-	-	-	-
Interest	247,452	226,970	263,318	424,998	-	(424,998)
Gain (Loss) on Sale of Investments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Other Financing Sources</b>						
Sale of Bonds	-	84,885	-	1,642,338	-	(1,642,338)
Proceeds of Refunding Bonds	118,935,000	26,891,000	-	2,752,000	-	(2,752,000)
Payments to Refunded Bond Escrow Agent	(118,527,969)	(26,228,709)	-	-	-	-
Proceeds of Loans	-	-	-	-	-	-
<b>Transfers</b>	46,030,999	45,333,683	46,179,223	47,752,056	37,539,384	(10,212,672)
<b>Adjustment to Fund Balance</b>	-	-	-	-	-	-
<b>Beginning Fund Balance</b>	13,271,774	15,553,749	17,881,430	20,159,761	24,820,759	4,660,998
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	\$ 63,283,322	\$ 64,318,019	\$ 66,350,131	\$ 74,494,138	\$ 64,141,285	\$ 8,144,007
<b>EXPENDITURES</b>						
	Actual	Actual	Actual	Actual	Budget	Increase
	2015-16	2016-17	2017-18	2018-19	2019-20	(Decrease)
Redemption of Principal	\$ 35,053,860	\$ 36,237,494	\$ 37,870,223	\$ 38,327,000	\$ 24,836,000	\$ (13,491,000)
Interest	12,171,154	9,446,775	8,232,675	7,062,222	12,434,282	5,372,060
Other Expenses	504,559	752,320	87,473	4,284,157	28,198	(4,255,959)
<b>Transfers</b>	-	-	-	-	-	-
<b>Ending Fund Balance</b>	15,553,749	17,881,430	20,159,761	24,820,759	26,842,805	2,022,047
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>	\$ 63,283,322	\$ 64,318,019	\$ 66,350,131	\$ 74,494,138	\$ 64,141,285	\$ (10,352,852)

Note: Actual information for fiscal year 2015-16 through fiscal year 2018-19 is from the District's Annual Financial Report. Information for fiscal year 2019-20 is based on the District Summary Budget.







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**SPECIAL REVENUE - FOOD SERVICE OVERVIEW**

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**NUTRITIONAL INTEGRITY**

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

**CUSTOMER SERVICE**

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

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

**HUMAN RESOURCES MANAGEMENT**

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

## SPECIAL REVENUE - FOOD SERVICE 5 YEAR HISTORY

REVENUE	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Increase (Decrease)
<b>Federal</b>						
National School Lunch Act	\$ 33,677,887	\$ 35,483,651	\$ 35,733,644	\$ 39,901,549	\$ 41,313,780	\$ 1,412,231
Donated Commodities	3,428,860	3,824,908	3,714,027	3,824,233	3,900,000	75,767
Breakfast Program	10,639,720	11,171,725	11,100,028	12,526,175	12,760,000	233,825
Summer Feeding Program	697,704	738,808	776,063	611,509	600,000	(11,509)
<b>State</b>						
Supplement--Lunch	356,262	378,888	405,881	415,975	400,000	(15,975)
Grants--Breakfast Supplement	320,052	340,808	345,976	320,641	320,000	(641)
Reimbursement for HRS Certificates	-	-	-	-	-	-
<b>Local</b>						
Interest & Gains (Losses) on Investments	2,931	17,636	8,282	58,466	30,000	(28,466)
Food Service Sales	2,820,168	2,157,365	1,907,002	1,141,979	1,120,000	(21,979)
Loss Recoveries	-	-	-	-	-	-
<b>Transfers</b>	180,991	111,164	157,442	173,409	-	(173,409)
<b>Beginning Fund Balance</b>	7,366,069	8,061,368	8,595,786	8,135,843	9,694,966	1,559,123
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	<u>\$ 59,490,644</u>	<u>\$ 62,286,321</u>	<u>\$ 62,744,131</u>	<u>\$ 67,109,779</u>	<u>\$ 70,138,746</u>	<u>\$ 3,028,967</u>
<b>EXPENDITURES</b>						
	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Increase (Decrease)
Food Service	\$ 51,429,276	\$ 53,690,535	\$ 54,608,288	\$ 57,414,813	\$ 58,756,827	\$ 1,342,014
Transfers	-	-	-	-	-	-
Ending Fund Balance	8,061,368	8,595,786	8,135,843	9,694,966	11,381,919	1,686,953
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>	<u>\$ 59,490,644</u>	<u>\$ 62,286,321</u>	<u>\$ 62,744,131</u>	<u>\$ 67,109,779</u>	<u>\$ 70,138,746</u>	<u>\$ 3,028,967</u>

Note: Actual information for fiscal year 2015-16 through fiscal year 2018-19 is from the District's Annual Financial Report. Information for fiscal year 2019-20 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 8% of the funds are received directly from the federal government, but most are received through the state as an administering agency. Three sources comprise 85% of the \$114.6 million Special Revenue- Other Fund: Title I (\$54.5 million), the Individuals with Disabilities Education Act (\$36.8 million), and Title II (\$6 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, 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 5% of the budget and is intended to be used to prepare, train and recruit high-quality teachers and principals.



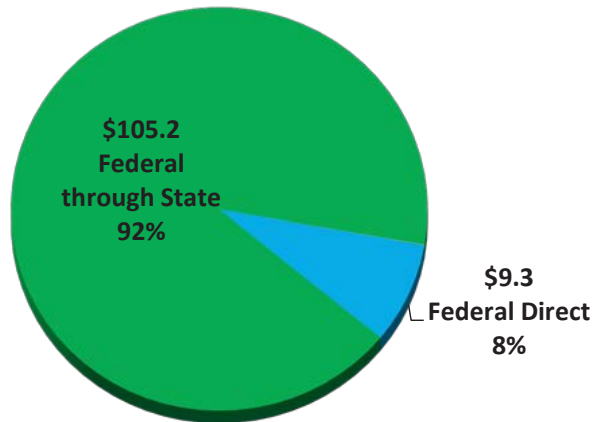
**SPECIAL REVENUE - OTHER FUND OVERVIEW**

**Other Programs and Projects**

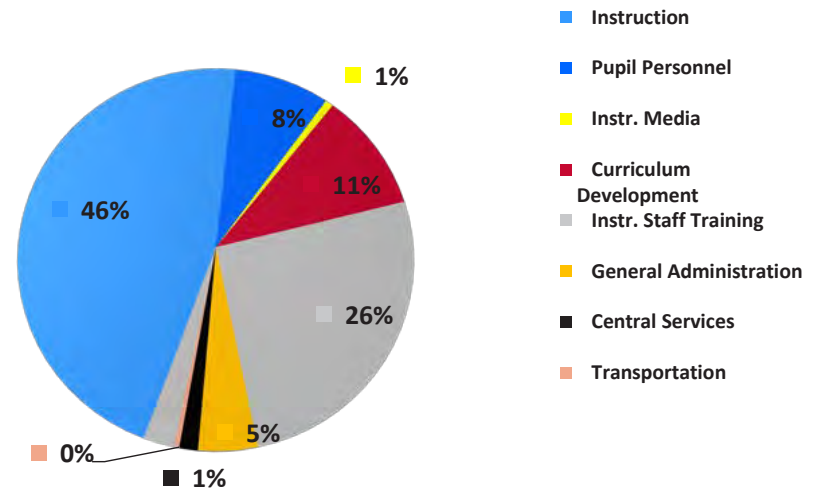
The remaining 15% of the Special Revenue Fund / Other budget encompasses a variety of grant programs and projects; these include Head Start, Vocational Education Acts (Carl Perkins), Pell Career, Drug Free Schools, Adult General Education, Middle School Choice, Homeless Education, and numerous other competitive grants encompassing a wide variety of educational programs beneficial to the learning of students in Polk County.

The charts below show where the revenues come from for the grant programs and projects and how the funds are planned to be spent for 2019-20:

**2019-20  
Grant Revenue Sources  
(in \$ millions)**



**2019-20  
Grant Expenditures**



## SPECIAL REVENUE - OTHER 5 YEAR REVENUE HISTORY

REVENUE	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Increase (Decrease)
<b>Federal</b>						
Direct	\$ 12,874,838	\$ 14,391,649	\$ 16,553,954	\$ 14,947,411	\$ 9,328,767	\$ (5,618,644)
Vocational Education	1,339,999	1,351,667	1,340,310	1,283,856	1,710,845	426,989.00
Workforce Investment Act	11,381	402,774	390,373	394,363	-	(394,363.00)
Eisenhower Math & Science	686,780	462,597	206,952	(3,121)	-	3,121.00
Teacher and Principal Training	4,763,152	4,392,443	3,380,647	3,924,724	5,784,615	1,859,891.00
Education for Indiv. with Disabilities	18,895,848	19,191,260	19,757,135	23,110,583	36,841,517	13,730,934.00
ECIA--Title I	30,573,888	32,277,998	45,375,112	37,926,113	54,511,681	16,585,568.00
Adult Basic	1,729,040	1,233,342	1,099,283	1,132,254	1,800,214	667,960.00
ECIA--Title V; 21ST CENTURY-Title IV	467,632	428,004	819,611	390,367	205,262	(185,105.00)
Other	1,908,160	2,287,451	2,889,325	2,349,303	4,370,889	2,021,586.00
<b>State</b>						
Other State	111,811	51,337	-	5,997	-	(5,997.00)
<b>Local</b>						
Interest	-	-	-	-	-	-
Other Misc	69,988	332,257	25,477	806,275	29,317	(776,958.00)
<b>Transfers</b>						
	-	-	-	-	-	-
<b>Beginning Fund Balance</b>	<b>31,645</b>	<b>37,914</b>	<b>76,224</b>	<b>86,502</b>	<b>144,782</b>	<b>58,280.04</b>
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 73,464,162</b>	<b>\$ 76,840,693</b>	<b>\$ 91,914,401</b>	<b>\$ 86,354,627</b>	<b>\$ 114,727,889</b>	<b>\$ 28,373,262</b>

Note: Actual information for fiscal year 2015-16 through fiscal year 2018-19 is from the District's Annual Financial Report. Information for fiscal year 2019-20 is based on the District Summary Budget.



## SPECIAL REVENUE - OTHER 5 YEAR EXPENDITURE HISTORY

EXPENDITURES	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Increase (Decrease)
<b>Instruction</b>	\$ 36,243,779	\$ 37,665,413	\$ 47,126,328	\$ 42,471,510	\$ 52,848,898	\$ 10,377,388
<b>Support Services:</b>						
Pupil Personnel	6,407,387	5,939,119	6,255,115	5,744,312	9,514,430	3,770,118
Instr. Media	858,044	875,767	1,443,162	995,251	795,761	(199,490)
Curriculum Development	7,702,263	7,878,377	8,591,576	8,857,439	11,947,802	3,090,363
Instr. Staff Training	15,515,734	17,077,454	20,026,422	19,775,047	29,476,034	9,700,987
Instr. Related Technology	-	-	123	-	83,770	83,770
School Board					398	398
General Administration	2,400,726	2,906,551	3,113,457	2,592,526	5,187,461	2,594,935
School Administration	9,295	632	888	172,723	101,257	(71,466)
Facilities	3,875	2,346	3,116	-	299,775	299,775
Fiscal Services	144,900	161,213	116,478	87,445	79,790	(7,655)
Food Services	153,138	137,675	60,176	187,692	60,596	(127,096)
Central Services	1,306,843	1,614,781	2,051,328	1,737,789	1,628,940	(108,849)
Transportation	331,260	226,953	249,726	301,146	437,504	136,358
Operation of Plant	104,395	85,375	98,103	290,700	366,550	75,850
Maintenance of Plant	69,179	35,793	45,349	62,359	1,669,524	1,607,165
Adm. Technology Services	-	108	-	-	540	540
Community Services	2,175,430	2,156,912	2,646,551	2,933,906	84,475	(2,849,431)
<b>Transfers</b>	-	-	-			-
<b>Ending Fund Balance</b>	37,914	76,224	86,502	144,782	144,782	0
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 73,464,162</b>	<b>\$ 76,840,693</b>	<b>\$ 91,914,401</b>	<b>\$ 86,354,627</b>	<b>\$ 114,728,287</b>	<b>\$ 28,373,660</b>

Note: Actual information for fiscal year 2015-16 through fiscal year 2018-19 is from the District's Annual Financial Report. Information for fiscal year 2019-20 is based on the District Summary Budget.



**SPECIAL REVENUE - ARRA FUND OVERVIEW**

Special Revenue ARRA Funds are funds established by the Federal Department of Education beginning fiscal year 2009-10 specifically to track funds received by school districts from the American Recovery and Reinvestment Act of 2009. These funds were to replace lost revenue in this struggling economy, save jobs in education, promote academic reform, and fund instructional support improvements:

Type of ARRA Award	Duration	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17, 2017-18, 2018-19, & 2019-20
State Fiscal Stabilization Funds – FEFP	Single Year Award	\$31,118,711	\$30,186,280						
State Fiscal Stabilization Funds – Work	Single Year Award	689,581	675,780						
State Fiscal St. Funds – Boys & Girls Club	Single Year Award	11,107							
State Fiscal St. Funds – Dale Hickam	Single Year Award	1,290,741							
State Fiscal St. Funds – Food Service	Single Year Award	96,829							
Title I Part A ARRA	Two Year Award**	17,853,702	11,064,530						
Title I Part D ARRA	Two Year Award**	367,593							
Educ. for Homeless Children ARRA	Two Year Award**	94,230							
School Improvement 1003(a) ARRA	Two Year Award**	617,148							
School Improvement 1003(g) ARRA	MultiYear Award***			\$876,825	\$603,903	\$141,938			
IDEA Part B ARRA	Two Year Award**	22,483,149	7,347,855	52,042	490,746				
IDEA Part B Preschool ARRA	Two Year Award**	707,914							
Educational Technology ARRA	Two Year Award**	546,393	139,648						
Food Service Equipment ARRA	Two Year Award**	11,181			70,626				
Head Start ARRA	Two Year Award**	483,588	286,550						
State Energy Grant ARRA/DIGITAL Learn	Single Year Award			65,430			\$607,359	\$45,571	
Race to the Top Grant	MultiYear Award***		613,657	2,380,794	2,300,141	2,052,519	6,892,009	42,001	
Race to the Top/ FLA Standards PDA	Single Year Award*			62,594	129,390	36,567	167,315		
Race to the Top Assess/Fine Arts	MultiYear Award***			1,533,132	1,422,849	1,528,432	683,411		
Race to the Top Pride Project	MultiYear Award***			110,023	472,981	360,738	241,947	9,096	
Race to the Top –Diff Acct / District Eval.	Single Year Award*			4,500	12,300	87,805			
Education Jobs Funds/Career & Tech	Single Year Award		19,233,534	284,230			656,428	819,440	

\*No new ARRA awards for 2019-20. \*\*Two year awards were grand total amounts to be utilized during the 2009-10, 2010-11 and early 2011-12 school years.  
 \*\*\*Multi-year awards- The Title I ARRA funds were awarded annually. The Race to the Top Grant was \$14,280,737 over five years (2010-11, 2011-12, 2012-13, 2013-14, extended to 2014-15).The RTTT Pride funds totaled \$1.2 Million over four years. RTTT Assess-F/A was made up of two 4-year grants that totaled \$2,868,352 each.



**SPECIAL REVENUE - ARRA FUND 5 YEAR HISTORY**

REVENUE	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	EXPENDITURES	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20
<b>Federal</b>						<b>Instruction</b>	\$ 45,278	\$ -	\$ -	\$ -	\$ -
Head Start - Federal Direct											
State Fiscal Stabilization Funds K-12						<b>Support Services:</b>					
State Fiscal Stabilization Funds Workforce						Pupil Personnel	-	-	-	-	-
State Fiscal Stab. Funds Educ. Jobs/Career	819,440	-	-	-	-	Media	-	-	-	-	-
State Fiscal Stabilization - Race to the Top	\$ 42,001	-	-	-	-	Curriculum Development	781,538	-	-	-	-
IDEA Education for Handicapped						Staff Training	10,734	-	-	-	-
Title I Elementary and Secondary Educ. Act						Instruction Related Technology	-	-	-	-	-
DIGITAL Learn ARRA	45,571	-	-	-	-	General Administration	28,303	-	-	-	-
Other						School Administration	-	-	-	-	-
Race to the Top Fine Arts Projects C/D						Facilities					
Race to the Top CCSS/FLA STDS PDA						Capital Outlay	-	-	-	-	-
Race to the Top Pride Project	9,096	-	-	-	-						
Race to the Top -Diff Acct/District Eval.						Fiscal Services	264	-	-	-	-
<b>Beginning Fund Balance</b>						Food Services	-	-	-	-	-
<b>TOTAL REVENUE, TRANSFERS</b>						Central Services	49,991	-	-	-	-
<b>&amp; FUND BALANCE</b>	<u>\$ 916,108</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Transportation					
						Operation of Plant	-	-	-	-	-
						Administrative Technology Svs.	-	-	-	-	-
						Community Services					
						<b>Transfers</b>					
						<b>Ending Fund Balance</b>	-	-	-	-	-
						<b>TOTAL EXPENDITURES,</b>					
						<b>TRANSFERS &amp; FUND BALANCE</b>	<u>\$ 916,108</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Actual information for fiscal year 2015-16 is from the District's Annual Financial Report. No ARRA funds are expected for 2019-20.





## **SPECIAL REVENUE - MISC FUND OVERVIEW**

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

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

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

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	Actual	Actual	Actual	Actual	Budget	Increase
	2015-16	2016-17	2017-18	2018-19	2019-20	(Decrease)
<b>Federal</b>						
Misc Federal Direct	-	55,274	536			(536)
Misc Federal Through State	1,673,978	2,235,417	8,213,838	9,895,242	5,203,780	1,681,404
Transfers In from General Fund						-
<b>Beginning Retained Earnings</b>	-	-	-			-
<b>TOTAL REVENUE</b>						
<b>&amp; RETAINED EARNINGS</b>	<u>\$ 1,673,978</u>	<u>\$ 2,290,691</u>	<u>\$ 8,214,374</u>	<u>\$ 9,895,242</u>	<u>\$ 5,203,780</u>	<u>\$ 1,680,868</u>

EXPENDITURES	Actual	Actual	Actual	Actual	Budget	Increase
	2015-16	2016-17	2017-18	2018-19	2019-20	(Decrease)
<b>Instruction</b>	\$ 824,409	\$ 1,360,364	\$ 7,436,334	\$ 7,296,355	\$ 669,373	\$ (139,979)
<b>Support Services:</b>						-
Pupil Personnel	22,884	40,522	42,428	257,743	272,188	215,315.45
Instr. Media	92,869	693	7,539	530	6,071	(7,008.63)
Curriculum Development	134,877	122,699	124,719	109,719	175,445	(14,999.88)
Instr. Staff Training	570,886	290,990	338,452	1,724,466	680,529	1,386,013.79
Instr. Related Technology	-	-	-	-	-	-
General Administration	-	-	3,896	-	-	(3,895.56)
School Administration	-	-	36,034	11,884	48,587	(24,149.94)
Food Services	-	-	44,588	16,516	75,781	(28,072.25)
Central Services	-	-	943	7,999	7,134	7,055.74
Pupil Transportation	-	-	9,660	11,367	37,679	1,707.00
Operation of Plant	-	22,018	33,525	458,664	3,230,993	425,138.99
Maintenance of Plant	28,053	400,045	140,179	-	-	(140,179.30)
Administrative Technology Services	-	53,360	-	-	-	-
Ending Retained Earnings	-	-	-	-	-	-
<b>TOTAL EXPENDITURES, TRANSFERS</b>						
<b>&amp; RETAINED EARNINGS</b>	<u>\$ 1,673,978</u>	<u>\$ 2,290,691</u>	<u>\$ 8,218,297</u>	<u>\$ 9,895,243</u>	<u>\$ 5,203,780</u>	<u>\$ 1,676,946</u>

Note: Actual information for fiscal year 2014-15 through fiscal year 2017-18 is from the District's Annual Financial Report. Information for fiscal year 2018-19 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 2019. Blue Cross Blue Shield of Florida provides third party administrative services for the District's self-insured health plan. A professional actuary is used to determine cost trends and the required reserves.

Health costs in the have been increasing at a higher rate since late in Plan Year 2016, primary due to the number of high-cost claims. On June 1, 2012, the District opened a primary care health clinic that is open to all members of the group health plan. The health clinic operations have had a positive impact on the group health plan claims. A second clinic located in South Lakeland was opened in 2015-2016. The Board's health clinic access contribution of \$20 and premium contribution of \$574.00 per month per employee became effective July 1, 2013. The Board increased its premium contribution by \$40 to \$614 per employee per month, and its contribution to the health clinic access contribution by \$20 to \$40 per employee per month in FY2018-19. These increases are for the benefit of all employees and are necessary for the financial health of the employee health plan.

### **WORKERS' COMPENSATION**

The Workers' Compensation Insurance plan is self-insured with administrative third party services provided by OptaComp, a subsidiary of Blue Cross Blue Shield of Florida specializing in this type of service. 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.

### **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.

### **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 or the District's employees for mistakes in judgment that result in damages such as personal injury.

## INTERNAL SERVICE FUND OVERVIEW

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### **BOILER AND MACHINERY**

This coverage is for bodily injury and property damage resulting directly from an accident involving a pressure vessel associated with building service systems. The major emphasis in this coverage is the inspection of the various units on an annual basis.

## INTERNAL SERVICE FUND 5 YEAR HISTORY

REVENUE	Actual	Actual	Actual	Actual	Actual	Budget	Increase
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	(Decrease)
<b>Local</b>							
Services Provided Other Funds	\$ 93,072,365	\$ 93,275,816	\$ 103,937,508	\$ 110,671,881	\$ 111,319,092	\$ 136,570,002	\$ 25,250,910
Interest & Investment Earnings	255,331	465,524	252,437	333,637	1,104,614	535,000	(569,614)
Miscellaneous Revenue	1,629,646	688,140	2,543,136	1,398,322	777,885	-	(777,885)
Transfers In from General Fund	-	1,401,731	1,729,499	1,369,991	1,814,509	650,000	(1,164,509)
<b>Beginning Retained Earnings</b>	<b>38,884,651</b>	<b>39,801,120</b>	<b>33,968,206</b>	<b>25,048,392</b>	<b>16,034,844</b>	<b>13,087,692</b>	<b>(2,947,152)</b>
<b>TOTAL REVENUE &amp; RETAINED EARNINGS</b>	<b>\$ 133,841,993</b>	<b>\$ 135,632,331</b>	<b>\$ 142,430,786</b>	<b>\$ 138,822,222</b>	<b>\$ 131,050,944</b>	<b>\$ 150,842,694</b>	<b>\$ 19,791,751</b>

EXPENDITURES	Actual	Actual	Actual	Actual	Actual	Budget	Increase
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	(Decrease)
Purchased Services	\$ 8,124,332	\$ 7,502,530	\$ 7,721,589	\$ 7,718,175	\$ 8,537,627	\$ 8,835,060	\$ 297,433
Energy Services	5,956	12,116	14,863	16,362	17,636	18,000	364
Supplies	105,176	199,358	317,573	129,666	169,439	215,000	45,561
Capital Outlay	488,726	1,576,939	-	2,805	-	-	-
Other/Claims Expense	84,501,927	91,260,950	107,609,648	113,226,886	107,525,126	126,453,577	18,928,451
Transfers Out to General Fund	814,756	1,112,232	1,718,721	1,693,485	1,713,423	1,762,500	49,077
Ending Retained Earnings	39,801,120	33,968,206	25,048,392	16,034,844	13,087,692	13,558,557	470,865
<b>TOTAL EXPENDITURES, TRANSFERS &amp; RETAINED EARNINGS</b>	<b>\$ 133,841,993</b>	<b>\$ 135,632,331</b>	<b>\$ 142,430,786</b>	<b>\$ 138,822,222</b>	<b>\$ 131,050,944</b>	<b>\$ 150,842,694</b>	<b>\$ 19,791,751</b>

Note: Actual information for fiscal year 2015-16 through fiscal year 2018-19 is from the District's Annual Financial Report. Information for fiscal year 2019-20 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 over-all instructional program administered by the Superintendent and his 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 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Increase (Decrease)
<b>Local</b>						
Interest Including Profit on Investment	\$ 2,249	\$ 57,359	\$ 61,989	\$ 234,106	\$ 148,048	\$ (86,058)
Internal Accounts Receipts	12,970,580	12,686,310	12,693,325	12,863,033	12,778,179	(84,854)
Financial Aid Receipts	917	-	-	-	-	-
<b>Transfers</b>						-
<b>Adjustment to Fund Balance</b>						-
<b>Beginning Fund Balance</b>	10,236,788	10,779,658	10,064,974	10,366,799	10,450,957	84,159
<b>TOTAL REVENUE &amp; FUND BALANCE</b>	<b>\$ 23,210,534</b>	<b>\$ 23,523,327</b>	<b>\$ 22,820,289</b>	<b>\$ 23,463,937</b>	<b>\$ 23,377,184</b>	<b>\$ (86,753)</b>
<b>EXPENDITURES</b>						
<b>Community Services</b>						
<b>Transfers</b>						
Internal Funds Disbursement	\$ 12,430,876	\$ 12,427,217	\$ 12,453,491	\$ 13,012,980	\$ 12,612,698	\$ (400,282)
<b>Adjustment to Fund Balance</b>						-
<b>Ending Fund Balance</b>	10,779,658	11,096,110	10,366,799	10,450,957	10,764,486	313,529
<b>TOTAL EXPENDITURES &amp; FUND BALANCE</b>	<b>\$ 23,210,534</b>	<b>\$ 23,523,327</b>	<b>\$ 22,820,289</b>	<b>\$ 23,463,937</b>	<b>\$ 23,377,184</b>	<b>\$ (86,753)</b>

Note: Actual information for fiscal year 2015-16 through fiscal year 2018-19 is from the District's Annual Financial Report. Information for fiscal year 2019-20 is based on the District Summary Budget.



**ENTERPRISE FUND OVERVIEW**

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

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

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

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

**Advantages** of the Collective Purchasing power of the Consortium include:

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





## ENTERPRISE FUND 5 YEAR HISTORY

Fund created in 2014-15 Fiscal Year.

REVENUE	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Increase (Decrease)
<b>Local</b>						
Services Provided Other Funds				\$ -	\$ -	-
Interest & Investment Earnings				-	-	-
Other Miscellaneous Local Sources	560,466	743,904	234,545	-	-	-
Transfers In from General Fund				-	-	-
<b>Beginning Retained Earnings</b>	121,411	290,594	397,516	-	-	-
<b>TOTAL REVENUE &amp; RETAINED EARNINGS</b>	<u>\$ 681,877</u>	<u>\$ 1,034,498</u>	<u>\$ 632,061</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

EXPENDITURES	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Increase (Decrease)
Proprietary/Enterprise -Purchased Services	\$ 259,234	\$ 503,573	\$ 53,534	\$ -	\$ -	-
Proprietary/Enterprise -Administrative	130,303	133,380	54,225	-	-	-
Proprietary/Enterprise -Supplies	799	29	-	-	-	-
Proprietary/Enterprise -Capital Outlay	947	-	-	-	-	-
Proprietary/Enterprise -Other	-	-	-	-	-	-
Transfers Out to General Fund				-	-	-
Ending Retained Earnings	290,594	397,516	524,302	-	-	-
<b>TOTAL EXPENDITURES, TRANSFERS &amp; RETAINED EARNINGS</b>	<u>\$ 681,877</u>	<u>\$ 1,034,498</u>	<u>\$ 632,061</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Note: Actual information for fiscal year 2015-16 through fiscal year 2018-19 is from the District's Annual Financial Report. Information for fiscal year 2019-20 is based on the District Summary Budget.





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

STUDENTS FIRST

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**SCHOOL BUDGET ALLOCATIONS OVERVIEW**

**INSTRUCTIONAL UNITS**

The 2019-20 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 2019-20 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:

\$60.00 – Grades K-8

\$62.00 – Grades 9-12

\$64.00 – All Magnet Schools K-8

\$114.75 – Career Development Centers

\$283.93 – Summerlin Academy

\$359.75 – International Baccalaureate Programs

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

The four IB Middle Programs are given an additional \$40,000 each.

Gause Academy is given an additional amount for Penn Foster subscriptions, and McLaughlin

Middle School is given an additional amount for Fine Arts.



**Facilities/Operational Funds**

This allocation is based upon a calculation of 5.5 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 \$503,828 yearly lease to the air base for Kathleen High School's Aerospace Academy program.

**SCHOOL BUDGET ALLOCATIONS OVERVIEW****Technology Funds**

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

**Periodical Subscription Funds**

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

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

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

**Teacher Supply Assistance**

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

**Instructional Materials Categorical**

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

**Discretionary Lottery Funds**

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

**Advanced Placement Allocations**

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

**International Baccalaureate Allocations**

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



**SCHOOL BUDGET ALLOCATIONS OVERVIEW**

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**Band Travel and Instrument Repair**

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

**Dual Enrollment Tuition**

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

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

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

**Teacher Substitutes**

Funds are allocated to provide substitutes when teachers are absent and to fill short-term vacancies. The allocation is based on the number of teaching units allocated in the staffing plan, multiplied by 9 days per unit, multiplied by \$108.80 per day.

**LPN Substitutes**

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

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

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

**JROTC Travel and Substitutes**

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

**Graduation Expenses**

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

**Telephone and Utility Funds**

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

**Carry-over Policy**

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



**SCHOOL BUDGET ALLOCATIONS OVERVIEW**

**Other Schools**

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

**Charter Schools**

The District has 30 charter schools made up of 9 conversion charters, 1 school within a school charter, and 20 start-up charters. Their budgets are calculated based on a formula prescribed by the Department of Education. Please refer to the **Charter School** section of this document for detailed information.

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

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

<b>Name</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>
*Highlands Youth Academy	431,188	535,404	640,384	626,036	628,387
PACE Center	338,292	350,484	403,891	433,278	434,678

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

\*formerly Avon Park Youth Academy



School Board of Polk County  
 Total Positions and Total Dollars  
 School Based Personnel Detail

	2018-2019		2019-2020		Change	
	# Positions	Total Salaries & Benefits	# Positions	Total Salaries & Benefits	+/-	\$
Basic Teachers (Incl. Reserves)	5,973.88	\$378,561,667	5,966.16	\$386,190,014	(7.72)	\$7,628,347
Paraprofessionals-regular	958.00	27,574,129	994.00	30,815,869	36.00	3,241,740
CDAT Paras	12.00	488,914	12.00	514,667	0.00	25,753
CAI Paras	5.00	277,196	5.00	291,549	0.00	14,353
Clinic Paras (LPN)	112.00	4,548,433	112.00	4,818,026	0.00	269,593
Guidance	189.50	13,395,555	191.50	13,983,330	2.00	587,775
Media	73.00	5,157,674	73.50	5,269,656	0.50	111,982
Other Secretaries	275.50	8,976,491	276.50	11,035,115	1.00	2,058,624
Principal's Secretary	116.00	5,745,210	116.00	5,730,632	0.00	(14,578)
Principal	116.00	12,768,486	114.00	12,693,216	-2.00	(75,270)
Ass't Principal	205.00	17,027,116	205.00	18,477,060	0.00	1,449,944
Discretionary/ISS/Deans	80.00	5,164,896	122.00	8,252,446	42.00	3,087,550
Psychologists	45.00	3,663,627	45.00	3,873,870	0.00	210,243
Social Worker	24.00	1,559,151	23.00	1,560,849	(1.00)	1,698
Custodian	543.25	17,943,517	556.00	19,607,251	12.75	1,663,734
Guardians	91.00	4,042,002	108.00	4,898,732	17.00	856,730
Substitutes Allocated to Schools		9,000,000		10,000,000	0.00	1,000,000
<b>Totals - School Personnel Allocations</b>	<b>8,819.13</b>	<b>\$ 515,894,064</b>	<b>8,919.66</b>	<b>\$ 538,012,282</b>	100.53	\$22,118,217
Extended Contracts		\$450,000		\$950,000		\$500,000
Supplements		3,750,000		3,750,000		0
Terminal Pay		4,300,000		4,300,000		0
Reserve for Substitutes		-		-		-
Subtotal-Terminal Pay/Supplements/Other		\$8,500,000		\$8,500,000		\$500,000
Cumulative Total - School Based Salaries & Benefits		\$524,394,064		\$546,512,282		\$22,618,217



School Board of Polk County  
 Personnel Allocations by School  
 2019 -2020 Fiscal Year

School Name	Projected Total Membership	Teachers	Paraprofessionals	Guidance Counselors	Media Specialists	Principals	Asst. Principals	Dean/ISS/Discretionary/ Test Coord	Principal Secretary	Other Secretaries	Social Workers/Nurses	Psy/Mental Health Counselors	Custodians	Total
Alta Vista Elementary	703.00	51.57	11.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	0.00	0.00	4.00	74.57
Alturas Elementary	350.00	25.50	7.00	1.00	0.50	1.00	1.00	0.00	1.00	1.00	0.00	0.00	2.00	40.00
Auburndale Central Elementary	365.00	28.00	8.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	0.00	2.25	43.25
Bartow Elementary Academy	464.00	35.54	4.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00	0.00	0.00	3.00	48.54
Ben Hill Griffin Elementary	441.00	33.54	11.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	0.00	2.50	52.04
Bethune Academy	464.00	31.04	6.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	0.00	3.00	45.04
Blake Academy	750.00	50.46	4.00	2.00	1.00	1.00	2.00	1.00	1.00	3.00	0.00	0.00	4.25	69.71
Boswell Elementary	566.00	40.53	12.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00	0.00	0.00	3.25	61.78
Brigham Academy Elementary	528.00	39.07	3.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00	0.00	0.00	3.50	51.57
Carlton Palmore Elementary	410.00	33.57	13.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	0.00	3.25	54.82
Chain Of Lakes Elementary	1099.00	77.08	20.00	1.00	1.00	1.00	2.00	1.00	1.00	2.00	0.00	0.00	6.00	112.08
Churchwell Elementary	701.00	45.03	11.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	0.00	0.00	3.75	67.78
Citrus Ridge	1849.00	127.00	26.00	2.00	1.00	1.00	4.00	3.00	1.00	5.00	0.00	0.00	10.50	180.50
Cleveland Court Elementary	371.00	29.55	9.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	0.00	2.25	45.80
Combee Elementary	602.00	49.11	10.00	1.00	1.00	1.00	1.00	0.00	1.00	2.00	0.00	0.00	4.00	70.11
Crystal Lake Elementary	397.00	32.97	11.00	1.00	0.50	1.00	1.00	0.00	1.00	1.00	0.00	0.00	3.00	52.47
Davenport School Of Arts	1151.00	80.00	12.00	2.00	0.00	1.00	2.00	1.00	1.00	3.00	0.00	0.00	8.75	110.75
Dixieland Elementary	425.00	32.55	9.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	0.00	2.50	49.05
Dr. N.E.Roberts Elementary	746.00	56.05	21.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	4.00	88.05
Dundee Elementary	652.00	44.54	13.00	1.00	0.00	1.00	1.00	0.00	1.00	2.00	0.00	0.00	3.50	67.04
Eagle Lake Elementary	547.00	39.64	10.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	0.00	3.75	58.39
Eastside Elementary	620.00	44.50	17.00	1.00	0.00	1.00	1.00	0.00	1.00	2.00	0.00	0.00	6.00	73.50
Edgar Padgett Elementary	560.00	41.61	9.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	0.00	3.50	59.11
Elbert Elementary	750.00	54.47	13.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	0.00	0.00	3.25	78.72
Floral Avenue Elementary	532.00	39.76	17.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00	0.00	0.00	2.75	65.51
Frostproof Elementary	368.00	29.50	8.00	1.00	0.50	1.00	1.00	0.00	1.00	1.00	0.00	0.00	3.00	46.00
Garden Grove Elementary	501.00	34.05	8.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00	0.00	0.00	3.50	51.55
Garner Elementary	642.00	50.40	18.00	1.00	1.00	1.00	1.00	0.00	1.00	2.00	0.00	0.00	4.25	79.65
Griffin Elementary	318.00	26.24	8.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	0.00	3.00	42.24
Highland City Elementary	418.00	33.53	9.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	0.00	3.00	50.53
Highlands Grove Elementary	795.00	53.07	12.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	0.00	0.00	4.00	77.07
Horizons Elementary School	1301.00	91.05	20.00	1.00	1.00	1.00	2.00	1.00	1.00	3.00	0.00	0.00	7.00	128.05
Inwood Elementary	378.00	26.40	8.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	0.00	2.50	41.90
James E Stephens Elementary	420.00	34.36	8.00	1.00	0.50	1.00	1.00	0.00	1.00	1.00	0.00	0.00	3.25	51.11
James W Sikes Elementary	825.00	58.45	14.00	1.00	0.00	1.00	1.00	1.00	1.00	2.00	0.00	0.00	4.75	84.20
Jesse Keen Elementary	599.00	44.04	12.00	1.00	1.00	1.00	1.00	0.00	1.00	2.00	0.00	0.00	3.50	66.54
Jewett School of the Arts	728.00	52.00	4.00	2.00	1.00	1.00	2.00	1.00	1.00	3.00	0.00	0.00	4.25	71.25
Kathleen Elementary	510.00	38.53	9.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00	0.00	0.00	3.75	57.28
Kingsford Elementary	610.00	41.44	10.00	1.00	1.00	1.00	1.00	0.00	1.00	2.00	0.00	0.00	3.00	61.44
Lake Alfred Elementary	661.00	43.05	11.00	1.00	1.00	1.00	1.00	0.00	1.00	2.00	0.00	0.00	3.00	64.05
Lake Shipp Elementary	507.00	33.48	8.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00	0.00	0.00	3.25	50.73





School Board of Polk County  
 Personnel Allocations by School  
 2019 -2020 Fiscal Year

School Name	Projected Total Membership	Teachers	Paraprofessionals	Guidance Counselors	Media Specialists	Principals	Asst. Principals	Dean/ISS/Discretionary/ Test Coord	Principal Secretary	Other Secretaries	Social Workers/Nurses	Psy/Mental Health Counselors	Custodians	Total
Laurel Elementary	797.00	55.40	16.00	1.00	0.00	1.00	1.00	1.00	1.00	2.00	0.00	0.00	4.25	82.65
Lena Vista Elementary	843.00	61.55	16.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	0.00	0.00	4.00	89.55
Lewis Anna Woodbury	237.00	14.43	5.00	0.50	0.50	0.50	1.00	0.00	1.00	1.00	0.00	0.00	1.25	25.18
Lewis Anna Woodbury PK-3	445.00	29.60	10.00	0.50	0.50	0.50	1.00	0.00	1.00	1.00	0.00	0.00	3.00	47.10
Lincoln Avenue Academy	536.00	41.11	6.00	0.50	0.00	1.00	1.00	0.00	1.00	1.50	0.00	0.00	2.75	54.86
Loughman Oaks Elementary	862.00	61.03	14.00	1.00	1.00	1.00	2.00	1.00	1.00	2.00	0.00	0.00	5.75	89.78
Medulla Elementary	640.00	47.07	18.00	1.00	1.00	1.00	1.00	0.00	1.00	2.00	0.00	0.00	3.75	75.82
North Lakeland Elementary	685.00	51.11	16.00	1.00	1.00	1.00	1.00	0.00	1.00	2.00	0.00	0.00	3.75	77.86
Oscar J Pope Elementary	421.00	40.24	32.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	0.00	3.50	80.74
Palmetto Elementary	601.00	42.97	15.00	1.00	0.00	1.00	1.00	0.00	1.00	2.00	0.00	0.00	4.00	67.97
Philip O'Brien Elementary	671.00	46.07	10.00	1.00	1.00	1.00	1.00	0.00	1.00	2.00	0.00	0.00	3.00	66.07
Pinewood Elementary	628.00	43.13	10.00	1.00	1.00	1.00	1.00	0.00	1.00	2.00	0.00	0.00	3.50	63.63
Polk City Elementary	499.00	34.47	8.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00	0.00	0.00	3.50	51.97
Purcell Elementary	481.00	37.62	11.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	0.00	3.25	56.87
R. Bruce Wagner Elementary	782.00	55.04	12.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	0.00	0.00	4.25	79.29
Rochelle School Of The Arts	826.00	58.17	5.00	2.00	0.00	1.00	2.00	1.00	1.00	3.00	0.00	0.00	5.50	78.67
Sandhill Elementary	945.00	66.48	13.00	1.00	0.00	1.00	1.00	1.00	1.00	2.00	0.00	0.00	4.50	90.98
Scott Lake Elementary	832.00	58.47	11.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	0.00	0.00	4.50	81.97
Sleepy Hill Elementary	690.00	48.05	15.00	1.00	1.00	1.00	1.00	0.00	1.00	2.00	0.00	0.00	4.25	74.30
Snively Elem School Of Choice	433.00	31.67	9.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	0.00	3.00	48.67
Socrum Elementary	473.00	35.55	9.00	1.00	0.50	1.00	1.00	0.00	1.00	1.00	0.00	0.00	4.00	54.05
Southwest Elementary	405.00	33.05	13.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	0.00	2.25	53.30
Spessard Holland Elementary	673.00	52.04	14.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	0.00	0.00	4.50	78.54
Spook Hill Elementary	572.00	44.58	14.00	1.00	1.00	1.00	1.00	0.00	1.00	2.00	0.00	0.00	3.00	68.58
Valleyview Elementary	750.00	50.03	8.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	0.00	0.00	4.50	70.53
Wahneta Elementary	414.00	33.23	6.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	0.00	3.00	47.23
Walter Caldwell Elementary	601.00	43.04	13.00	1.00	1.00	1.00	1.00	0.00	1.00	2.00	0.00	0.00	3.75	66.79
Wendell Watson Elementary	801.00	53.57	12.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	0.00	0.00	4.00	77.57
Winston Elementary	513.00	35.11	5.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00	0.00	0.00	3.00	49.11
<b>TOTALS ELEMENTARY</b>	<b>43680.00</b>	<b>3156.15</b>	<b>800.00</b>	<b>73.50</b>	<b>41.50</b>	<b>69.00</b>	<b>80.00</b>	<b>24.00</b>	<b>70.00</b>	<b>114.50</b>	<b>0.00</b>	<b>0.00</b>	<b>264.75</b>	<b>4693.40</b>



School Board of Polk County  
 Personnel Allocations by School  
 2019 -2020 Fiscal Year

School Name	Projected Total Membership	Teachers	Paraprofessionals	Guidance Counselors	Media Specialists	Principals	Asst. Principals	Dean/ISS/Discretionary/ Test Coord	Principal Secretary	Other Secretaries	Social Workers/Nurses	Psy/Mental Health Counselors	Custodians	Total
Bartow Middle School	876.00	58.35	9.00	2.00	0.00	1.00	3.00	2.00	1.00	3.00	0.00	0.00	5.50	84.85
Boone Middle School	1178.00	71.20	11.00	3.00	1.00	1.00	4.00	2.00	1.00	4.00	0.00	0.00	6.00	104.20
Crystal Lake Middle School	916.00	58.52	9.00	2.00	1.00	1.00	3.00	2.00	1.00	3.00	0.00	0.00	6.25	86.77
Daniel Jenkins Academy	510.00	33.49	2.00	1.00	1.00	1.00	1.00	2.00	1.00	2.00	0.00	0.00	3.25	47.74
Denison Middle School	766.00	53.99	10.00	2.00	1.00	1.00	3.00	2.00	1.00	3.00	0.00	0.00	5.50	82.49
Dundee Ridge Middle	770.00	50.00	3.00	2.00	1.00	1.00	2.00	2.00	1.00	3.00	0.00	0.00	6.00	71.00
Jewett Academy	620.00	36.42	2.00	2.00	1.00	1.00	1.00	2.00	1.00	3.00	0.00	0.00	3.50	52.92
Kathleen Middle School	660.00	44.50	9.00	2.00	0.00	1.00	2.00	2.00	1.00	3.00	0.00	0.00	5.25	69.75
Lake Alfred -Addair Middle School	562.00	45.00	6.00	2.00	1.00	1.00	3.00	2.00	1.00	3.00	0.00	0.00	4.25	68.25
Lake Gibson Middle School	1279.00	78.34	7.00	3.00	1.00	1.00	4.00	2.00	1.00	4.00	0.00	0.00	6.00	107.34
Lake Marion Creek Middle	675.00	49.69	7.00	2.00	1.00	1.00	3.00	2.00	1.00	3.00	0.00	0.00	6.50	76.19
Lakeland Highlands Middle School	1258.00	75.58	8.00	3.00	1.00	1.00	4.00	2.00	1.00	4.00	0.00	0.00	6.50	106.08
Lawton Chiles Middle Academy	660.00	41.20	3.00	2.00	1.00	1.00	1.00	2.00	1.00	2.00	0.00	0.00	5.00	59.20
McLaughlin Middle School	662.00	53.84	10.00	2.00	1.00	1.00	2.00	2.00	1.00	3.00	0.00	0.00	6.00	81.84
Mulberry Middle School	1178.00	73.00	8.00	2.00	1.00	1.00	3.00	3.00	1.00	4.00	0.00	0.00	6.00	102.00
Sleepy Hill Middle School	1057.00	65.00	7.00	2.00	1.00	1.00	4.00	2.00	1.00	3.00	0.00	0.00	6.25	92.25
Southwest Middle School	795.00	55.46	20.00	2.00	1.00	1.00	3.00	2.00	1.00	3.00	0.00	0.00	5.50	93.96
Jere L Stambaugh Middle	1083.00	62.50	12.00	2.00	1.00	1.00	3.00	2.00	1.00	3.00	0.00	0.00	5.75	93.25
Union Academy	396.00	31.50	2.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	0.00	0.00	2.75	44.25
Westwood Middle School	759.00	54.00	7.00	2.00	1.00	1.00	2.00	3.00	1.00	3.00	0.00	0.00	5.25	79.25
<b>TOTALS MIDDLE</b>	<b>16660.00</b>	<b>1091.58</b>	<b>152.00</b>	<b>41.00</b>	<b>18.00</b>	<b>20.00</b>	<b>52.00</b>	<b>41.00</b>	<b>20.00</b>	<b>61.00</b>	<b>0.00</b>	<b>0.00</b>	<b>107.00</b>	<b>1603.58</b>
Auburndale Senior High	1614.00	83.50	11.00	4.00	1.00	1.00	4.00	3.00	1.00	6.00	0.00	0.00	12.25	126.75
Bartow HS IB	266.00	18.87	0.00	1.00	0.00	1.00	0.50	0.00	1.00	1.00	0.00	0.00	0.00	23.37
Bartow Senior High	1958.00	111.60	15.00	5.00	1.00	1.00	5.50	5.00	2.00	6.00	0.00	0.00	14.75	166.85
Fort Meade Middle-Senior High	764.70	54.00	8.00	3.00	1.00	1.00	3.00	3.00	1.00	3.00	0.00	0.00	6.75	83.75
Frostproof Middle-Senior High	1137.00	71.25	9.00	3.00	1.00	1.00	3.00	3.00	1.00	4.00	0.00	0.00	8.75	105.00
George Jenkins Senior High	2307.00	119.42	13.00	6.00	1.00	1.00	4.00	5.00	1.00	7.00	0.00	0.00	13.50	170.92
Haines City HS IB	237.00	18.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	2.00	0.00	0.00	0.00	22.00
Haines City Senior High	2180.00	118.50	12.00	5.00	1.00	1.00	4.00	4.00	1.00	7.00	0.00	0.00	12.50	166.00
Harrison School for the Arts	600.00	17.00	1.00	2.00	0.00	1.00	1.00	0.00	1.00	2.00	0.00	0.00	4.00	29.00
Kathleen Senior High	2040.00	112.24	13.00	5.00	1.00	1.00	5.00	4.00	1.00	8.00	0.00	0.00	14.00	164.24
Lake Gibson Senior High	1808.00	96.24	14.00	5.00	1.00	1.00	4.00	3.00	1.00	7.00	0.00	0.00	11.00	143.24
Lake Region Senior High	1505.00	80.47	11.00	4.00	1.00	1.00	4.00	3.00	1.00	6.00	0.00	0.00	13.00	124.47
Lakeland Senior High	1521.00	102.20	15.00	4.00	1.00	1.00	4.00	3.00	1.00	6.00	0.00	0.00	11.25	148.45
Mulberry Senior High	1190.00	68.40	10.00	3.00	1.00	1.00	4.00	2.00	1.00	4.00	0.00	0.00	7.00	101.40
Ridge Community High School	2942.00	150.50	14.00	8.00	1.00	1.00	5.00	6.00	1.00	8.00	0.00	0.00	13.25	207.75
Tenoroc High School	1101.00	61.18	10.00	3.00	1.00	1.00	4.00	2.00	1.00	4.00	0.00	0.00	10.50	97.68
Winter Haven Senior High	2269.00	113.00	7.00	6.00	1.00	1.00	4.00	5.00	1.00	7.00	0.00	0.00	12.75	157.75
<b>TOTALS SENIOR</b>	<b>25439.70</b>	<b>1396.36</b>	<b>163.00</b>	<b>68.00</b>	<b>14.00</b>	<b>16.00</b>	<b>60.00</b>	<b>51.00</b>	<b>17.00</b>	<b>88.00</b>	<b>0.00</b>	<b>0.00</b>	<b>165.25</b>	<b>2038.61</b>



School Board of Polk County  
 Personnel Allocations by School  
 2019 -2020 Fiscal Year

School Name	Projected Total Membership	Teachers	Paraprofessionals	Guidance Counselors	Media Specialists	Principals	Asst. Principals	Dean/ISS/Discretionary/ Test Coord	Principal Secretary	Other Secretaries	Social Workers/Nurses	Psy/Mental Health Counselors	Custodians	Total
Gause Academy Of Leadership	200.00	20.20	5.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	0.00	2.50	32.70
Doris A Sanders Learning Ctr	115.00	19.30	41.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	0.70	1.75	67.75
Donald E. Woods Opportunity Center	113.00	15.20	5.00	1.00	0.00	1.00	1.00	2.00	0.00	2.00	1.00	2.00	1.25	31.45
Karen M. Siegel Academy	163.00	25.70	66.00	0.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	0.30	2.50	98.50
Jean O'Dell Learning Center	83.00	16.50	30.00	0.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	0.50	1.25	52.25
Roosevelt Academy	286.00	30.20	15.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	2.75	53.95
Bill Duncan Opportunity Center	150.00	17.40	2.00	1.00	0.00	1.00	1.00	2.00	0.00	2.00	1.00	1.00	1.75	30.15
B.E.S.T.	0.00	4.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.00
ESE Itinerants in Schools	0.00	154.00	33.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00	190.00
Student Services Itinerant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.00	43.00	0.00	64.00
DJJ Education Programs	268.00	17.00	8.00	1.00	0.00	0.00	2.00	0.00	0.00	1.00	0.00	3.00	0.00	32.00
Traviss Teen Parent	0.00	0.00	11.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.00
Ridge Teen Parent	44.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.00
Polk Virtual/DVIP	0.00	23.44	0.00	1.00	0.00	1.00	0.00	0.00	2.00	1.00	0.00	0.00	0.00	28.44
Kathleen Teen	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00
REAL Academy	314.00	28.20	3.00	1.00	0.00	1.00	3.00	1.00	1.00	1.00	0.00	1.00	3.00	43.20
Polk Acceleration Academy	100.00	5.33	0.00	1.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	8.33
Gibbons Street PreK	0.00	1.00	2.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	2.25	6.25
Hospital Homebound	130.00	17.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.00
<b>TOTAL OTHERS</b>	<b>1966.00</b>	<b>394.47</b>	<b>240.00</b>	<b>9.00</b>	<b>0.00</b>	<b>9.00</b>	<b>13.00</b>	<b>6.00</b>	<b>9.00</b>	<b>13.00</b>	<b>23.00</b>	<b>54.50</b>	<b>19.00</b>	<b>789.97</b>
Reserves / Class Size Reduction Units		30.00												30.00
Funded by Grant Sources		-102.40	-232.00									-9.50		-343.90
<b>Grand Total</b>	<b>87,746</b>	<b>5,966.16</b>	<b>1,123.00</b>	<b>191.50</b>	<b>73.50</b>	<b>114.00</b>	<b>205.00</b>	<b>122.00</b>	<b>116.00</b>	<b>276.50</b>	<b>23.00</b>	<b>45.00</b>	<b>556.00</b>	<b>8,811.66</b>



BUDGET ALLOCATIONS BY SCHOOL

School	Operating	Operating Facilities	Periodicals	Miscellaneous Allocations	Total
Alta Vista Elementary	\$ 46,959	\$ 4,677	\$ 500	-	\$ 52,136
Alturas Elementary	\$ 22,747	\$ 2,462	\$ 500	-	25,709
Lewis Anna Woodbury	\$ 14,510	\$ 1,608	\$ 500	-	16,618
Auburndale Central Elementary	\$ 24,145	\$ 2,793	\$ 500	-	27,438
Bartow Elementary Academy	\$ 31,745	\$ 3,920	\$ 500	-	36,165
Ben Hill Griffin Elementary	\$ 28,008	\$ 3,549	\$ 500	-	32,057
Bethune Academy	\$ 32,021	\$ 2,990	\$ 500	-	35,511
Blake Academy (K-8)	\$ 50,252	\$ 5,409	\$ 540	-	56,201
Boswell Elementary	\$ 36,785	\$ 4,000	\$ 500	-	41,285
Brigham Academy	\$ 36,306	\$ 4,006	\$ 500	-	40,812
Caldwell Elementary	\$ 39,176	\$ 4,519	\$ 500	-	44,195
Carlton Palmore Elementary	\$ 26,679	\$ 4,034	\$ 500	-	31,213
Chain of Lakes Elementary	\$ 71,739	\$ 6,229	\$ 500	-	78,468
Churchwell Elementary	\$ 45,473	\$ 5,084	\$ 500	-	51,057
Citrus Ridge Academy	\$ 117,951	\$ 11,252	\$ 700	-	129,903
Cleveland Court Elementary	\$ 23,967	\$ 2,643	\$ 500	-	27,110
Combee Elementary	\$ 41,964	\$ 4,800	\$ 500	-	47,264
Crystal Lake Elementary	\$ 25,935	\$ 3,705	\$ 500	-	30,140
Davenport School of the Arts (K-8)	\$ 76,787	\$ 11,612	\$ 600	-	88,999
Dixieland Elementary	\$ 27,604	\$ 2,578	\$ 500	-	30,682
Dundee Elementary Academy	\$ 45,408	\$ 4,433	\$ 500	-	50,341
Eagle Lake Elementary	\$ 35,567	\$ 4,797	\$ 500	-	40,864
Eastside Elementary	\$ 41,910	\$ 5,849	\$ 500	-	48,259
Elbert Elementary	\$ 48,870	\$ 3,717	\$ 500	-	53,087
Floral Avenue Elementary	\$ 32,462	\$ 3,320	\$ 500	-	36,282
Frostproof Elementary	\$ 25,229	\$ 4,067	\$ 500	-	29,796
Garden Grove Elementary	\$ 32,487	\$ 4,166	\$ 500	-	37,153
Garner Elementary	\$ 41,975	\$ 4,846	\$ 500	-	47,321
Griffin Elementary	\$ 20,639	\$ 3,157	\$ 500	-	24,296
Highland City Elementary	\$ 27,137	\$ 3,742	\$ 500	-	31,379
Highlands Grove Elementary	\$ 51,354	\$ 5,392	\$ 500	-	57,246
Horizons Elementary	\$ 85,452	\$ 7,459	\$ 500	-	93,411
Inwood Elementary	\$ 24,712	\$ 2,917	\$ 500	-	28,129
Jesse Keen Elementary	\$ 39,707	\$ 4,097	\$ 500	-	44,304
Jewett School of the Arts (K-8)	\$ 48,908	\$ 5,474	\$ 600	-	54,982
Kathleen Elementary	\$ 33,152	\$ 3,899	\$ 500	-	37,551
Kingsford Elementary	\$ 40,604	\$ 3,709	\$ 500	-	44,813
Lake Alfred Elementary	\$ 43,318	\$ 3,463	\$ 500	-	47,281
Lake Shipp Elementary	\$ 33,143	\$ 3,789	\$ 500	-	37,432
Laurel Avenue Elementary	\$ 51,990	\$ 5,705	\$ 500	-	58,195
Lena Vista Elementary	\$ 55,356	\$ 4,614	\$ 500	-	60,470



**BUDGET ALLOCATIONS BY SCHOOL**

School	Operating	Operating Facilities	Periodicals	Miscellaneous Allocations	Total
Lewis Elementary	\$ 30,078	\$ 3,825	\$ 500	-	34,403
Lincoln Avenue Academy	\$ 36,815	\$ 2,935	\$ 500	-	40,250
Loughman Oaks Elementary	\$ 56,344	\$ 5,714	\$ 500	-	62,558
Medulla Elementary	\$ 42,789	\$ 5,186	\$ 500	-	48,475
North Lakeland Elementary	\$ 44,454	\$ 3,779	\$ 500	-	48,733
Oscar J. Pope Elementary	\$ 29,448	\$ 4,571	\$ 500	-	34,519
Padgett Elementary	\$ 32,777	\$ 4,156	\$ 500	-	37,433
Palmetto Elementary	\$ 39,309	\$ 4,657	\$ 500	-	44,466
Philip O'Brien Elementary	\$ 43,638	\$ 3,772	\$ 500	-	47,910
Pinewood Elementary	\$ 40,758	\$ 4,832	\$ 500	-	46,090
Polk City Elementary	\$ 32,418	\$ 4,016	\$ 500	-	36,934
Purcell Elementary	\$ 31,342	\$ 4,024	\$ 500	-	35,866
Roberts Elementary	\$ 49,151	\$ 5,186	\$ 500	-	54,837
Rochelle School of the Arts (K-8)	\$ 55,147	\$ 6,990	\$ 600	-	62,737
Sandhill Elementary	\$ 61,786	\$ 5,286	\$ 500	-	67,572
Scott Lake Elementary	\$ 53,749	\$ 5,962	\$ 500	-	60,211
Sikes Elementary	\$ 53,549	\$ 5,072	\$ 500	-	59,121
Sleepy Hill Elementary	\$ 45,093	\$ 5,645	\$ 500	-	51,238
Snively Elementary	\$ 28,555	\$ 3,549	\$ 500	-	32,604
Socrum Elementary	\$ 30,682	\$ 5,178	\$ 500	-	36,360
Southwest Elementary	\$ 26,460	\$ 3,192	\$ 500	-	30,152
Spook Hill Elementary	\$ 37,265	\$ 4,029	\$ 500	-	41,794
Spessard Holland Elementary	\$ 42,600	\$ 5,417	\$ 500	-	48,517
Stephens Elementary	\$ 23,481	\$ 3,904	\$ 500	-	27,885
Valleyview Elementary	\$ 48,479	\$ 5,224	\$ 500	-	54,203
Wagner Elementary	\$ 50,814	\$ 5,224	\$ 500	-	56,538
Wahneta Elementary	\$ 27,669	\$ 3,429	\$ 500	-	31,598
Wendell Watson Elementary	\$ 51,857	\$ 5,004	\$ 500	-	57,361
Winston Academy of Engineering	\$ 35,524	\$ 3,708	\$ 500	-	39,732
<b>TOTALS ELEMENTARY</b>	<b>\$ 2,862,164</b>	<b>\$ 317,948</b>	<b>\$ 35,540</b>	<b>\$ -</b>	<b>\$ 3,215,652</b>



BUDGET ALLOCATIONS BY SCHOOL

School	Operating	Operating Facilities	Periodicals	Miscellaneous Allocations	Total
Bartow Middle	\$ 52,786	\$ 7,018	\$ 540	-	\$ 60,344
Boone Middle	\$ 71,818	\$ 7,837	\$ 540	-	80,195
Crystal Lake Middle	\$ 57,648	\$ 6,551	\$ 540	-	64,739
Daniel Jenkins Academy/MS	\$ 32,771	\$ 3,600	\$ 540	-	36,911
Denison Middle	\$ 46,773	\$ 7,000	\$ 540	-	54,313
Dundee Ridge Middle Academy	\$ 89,600	\$ 6,883	\$ 540	-	97,023
Jewett Middle Academy	\$ 79,736	\$ 4,247	\$ 540	-	84,523
Kathleen Middle	\$ 39,830	\$ 6,157	\$ 540	-	46,527
Lake Alfred-Addair Middle	\$ 41,522	\$ 5,837	\$ 540	-	47,899
Lake Gibson Middle	\$ 77,584	\$ 7,032	\$ 540	-	85,156
Lake Marion Creek Middle	\$ 41,059	\$ 8,571	\$ 540	-	50,170
Lakeland Highlands Middle	\$ 75,752	\$ 7,572	\$ 540	-	83,864
Lawton Chiles Middle Academy	\$ 82,569	\$ 5,287	\$ 540	-	88,396
McLaughlin Middle	\$ 55,708	\$ 7,746	\$ 540	-	63,994
Mulberry Middle	\$ 71,076	\$ 7,529	\$ 540	-	79,145
Sleepy Hill Middle	\$ 64,016	\$ 7,279	\$ 540	-	71,835
Southwest Middle	\$ 48,167	\$ 7,359	\$ 540	-	56,066
Stambaugh Middle	\$ 65,532	\$ 6,855	\$ 540	-	72,927
Union Academy	\$ 65,357	\$ 2,937	\$ 540	-	68,834
Westwood Middle	\$ 45,886	\$ 5,938	\$ 540	-	52,364
<b>TOTALS MIDDLE</b>	<b>\$ 1,205,190</b>	<b>\$ 129,235</b>	<b>\$ 10,800</b>	<b>\$ -</b>	<b>\$ 1,345,225</b>
Auburndale Senior High	\$ 101,069	\$ 17,417	\$ 700	-	\$ 119,186
Bartow Senior High	\$ 100,467	\$ 14,912	\$ 850	-	116,229
Fort Meade Junior-Senior	\$ 46,932	\$ 8,622	\$ 700	-	56,254
Frostproof Middle-Senior	\$ 70,269	\$ 11,797	\$ 700	-	82,766
George Jenkins Senior High	\$ 143,778	\$ 18,124	\$ 800	-	162,702
Haines City International Baccalaureate	\$ 86,301	\$ -	\$ -	-	86,301
Haines City Senior High	\$ 136,809	\$ 15,616	\$ 850	-	153,275
Harrison Arts Center	\$ 118,200	\$ 5,368	\$ -	-	123,568
International Baccalaureate	\$ 92,172	\$ -	\$ -	-	92,172
Kathleen Senior High	\$ 127,302	\$ 19,136	\$ 850	\$ 503,828	651,116
Lake Gibson Senior High	\$ 112,869	\$ 13,512	\$ 700	-	127,081
Lake Region Senior High	\$ 94,075	\$ 17,776	\$ 700	-	112,551
Lakeland Senior High	\$ 122,337	\$ 12,493	\$ 850	-	135,680
Mulberry Senior High	\$ 74,392	\$ 8,237	\$ 700	-	83,329
Ridge Community High	\$ 184,337	\$ 16,509	\$ 850	-	201,696
Summerlin Academy	\$ 140,958	\$ 2,464	\$ 150	-	143,572
Tenoroc High School	\$ 68,678	\$ 13,539	\$ 700	-	82,917
Winter Haven Senior High	\$ 181,691	\$ 16,171	\$ 800	-	198,662
<b>TOTALS SENIOR</b>	<b>\$ 2,002,636</b>	<b>\$ 211,693</b>	<b>\$ 10,900</b>	<b>\$ 503,828</b>	<b>\$ 2,729,057</b>

**BUDGET ALLOCATIONS BY SCHOOL**

School	Operating	Operating Facilities	Periodicals	Miscellaneous Allocations	Total
BEST Center	\$ 3,055	\$ -	\$ -	-	\$ 3,055
Bill Duncan Opportunity Center	\$ 17,237	\$ 1,767	\$ 150	-	19,154
District Virtual Instruction Program	\$ 480,000	\$ -	\$ -	-	480,000
DJJ Education Sites	\$ 15,149	\$ -	\$ -	-	15,149
Don Woods Opportunity Center	\$ 13,092	\$ 1,561	\$ 150	-	14,803
Doris A. Sanders Learning Ctr	\$ 26,725	\$ 1,527	\$ 150	-	28,402
Gibbons Street Pre-K	\$ 2,500	\$ -	\$ -	-	2,500
ESE Hospital Homebound	\$ 10,787	\$ -	\$ -	-	10,787
REAL Academy	\$ 36,147	\$ 2,568	\$ 150	-	38,865
Polk Full Time E School	\$ 150,000	\$ -	\$ -	-	150,000
Polk Virtual School	\$ 500,850	\$ -	\$ -	-	500,850
Gause Academy of Leadership	\$ 60,357	\$ 4,406	\$ 450	-	65,213
Karen Siegel Academy	\$ 43,182	\$ 2,264	\$ 150	-	45,596
Polk Life & Learning Center (Jean O'Dell)	\$ 23,681	\$ 1,551	\$ 150	-	25,382
Ridge Teen Parent	\$ 5,593	\$ -	\$ -	-	5,593
Roosevelt Academy (TECH)	\$ 32,819	\$ 3,376	\$ 450	-	36,645
Traviss Teen Parent	\$ 10,172	\$ -	\$ -	-	10,172
<b>TOTAL</b>	<b>\$ 1,431,346</b>	<b>\$ 19,020</b>	<b>\$ 1,800</b>	<b>\$ -</b>	<b>\$ 1,452,166</b>
Teacher Supply Assist. @ \$250 per teacher	\$ -	\$ -	\$ -	\$ 2,033,214	\$ 2,033,214
Instructional Materials	-	-	-	7,219,961	7,219,961
EERS for Schools	-	-	-	1,134,700	1,134,700
Custodial Supplies for Schools	-	649,900	-	-	649,900
Magazine Reserves (Countywide)	-	-	15,960	-	15,960
Technology used Countywide for schools	-	-	-	260,000	260,000
Advanced Placement	-	-	-	1,994,525	1,994,525
International Baccalaureate	-	-	-	828,811	828,811
AICE	-	-	-	334,745	334,745
Dual Enrollment Tuition	-	-	-	400,000	400,000
Band Travel & Instrument Repair	-	-	-	100,000	100,000
Extended Learning(ELP)	-	-	-	1,458,520	1,458,520
LPN Substitutes	-	-	-	360,000	360,000
CAPE (Career Academies)	-	-	-	1,963,267	1,963,267
JROTC Travel & Substitutes	-	-	-	45,000	45,000
Graduation Expenses	-	-	-	275,000	275,000
<b>TOTAL MISCELLANEOUS ALLOCATIONS</b>	<b>\$ -</b>	<b>\$ 649,900</b>	<b>\$ 15,960</b>	<b>\$ 18,407,743</b>	<b>\$ 19,073,603</b>
<b>GRAND TOTALS</b>	<b>\$ 7,501,336</b>	<b>\$ 1,327,796</b>	<b>\$ 75,000</b>	<b>\$ 18,911,571</b>	<b>\$ 27,815,703</b>



**SCHOOL CAREER ACADEMIES OVERVIEW**

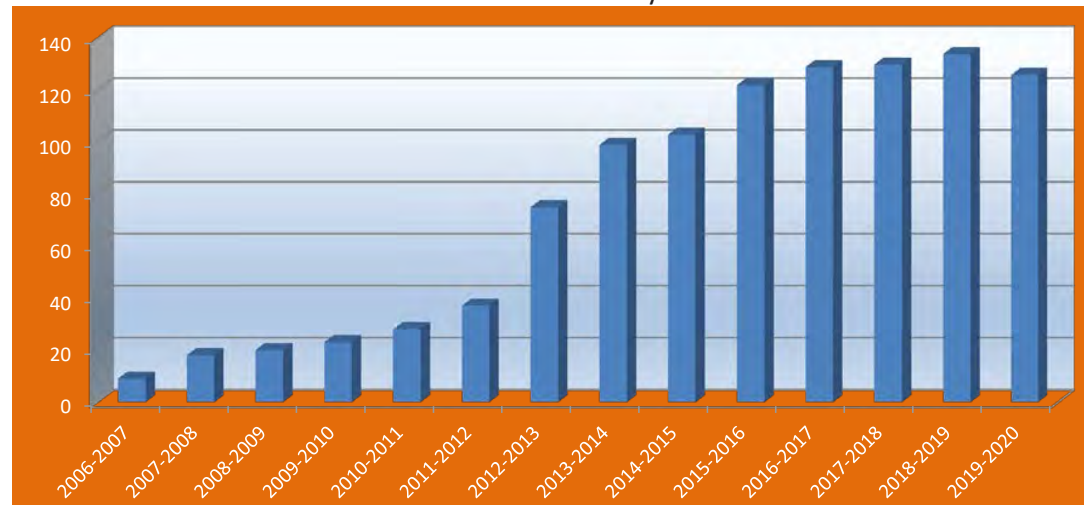
ACADEMIES BY CITY	
Auburndale	10
Bartow	9
Davenport	6
Dundee	0
Eagle Lake	7
Fort Meade	5
Frostproof	1
Haines City	3
Lake Wales	6
Lakeland	57
Mulberry	6
Winter Haven	16
	<b>126</b>

ACADEMIES	
Middle	36
Senior	75
Charter Schools	10
Career Ctrs	5
	<b>126</b>



SCHOOL YEAR CUMULATIVE	
2006-2007	9
2007-2008	18
2008-2009	20
2009-2010	23
2010-2011	28
2011-2012	37
2012-2013	75
2013-2014	99
2014-2015	103
2015-2016	122
2016-2017	129
2017-2018	130
2018-2019	134
2019-2020	126

**Total Number of Career Academies by School Year**



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





SCHOOL CAREER ACADEMIES

OVERVIEW

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

A career academy includes the following essential elements:

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

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

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

Find an Academy:

HIGH SCHOOL ACADEMIES

Auburndale High School - Agritechnologies Academy
Auburndale High School - Architectural Design & Engineering Academy
Auburndale High School - Auburndale High School Culinary Academy
Auburndale High School - Digital Graphix Academy
Auburndale High School - Early Childhood Education Academy
Auburndale High School - Medical Academy
<b>Bartow High School - Bartow Academy of Design</b>
Bartow High School - Bartow Criminal Justice Academy
Bartow High School - Bartow Medical and Fire Academy
Bartow High School - Bartow Culinary Academy
Bartow High School - Construction Academy
Bartow High School - Future Educators Academy
Bartow High School - iGrow
<b>Fort Meade Middle/Senior High School - Agrowtechnology Academy</b>
Fort Meade Middle/Senior High School - Academy of Leadership and Business
Fort Meade Middle/Senior High School - Academy of Pharmacy Technicians
Fort Meade Middle/Senior High School - Fort Meade Academy of Construction
Fort Meade Middle/Senior High School - Hospitality Academy
<b>Frostproof Middle/Senior High School - AG Dogs</b>
<b>George Jenkins High School - Academy of Design and Technology</b>
George Jenkins High School - Academy of Legal Studies
George Jenkins High School - Eagle Academy of Veterinary Science
George Jenkins High School - GEICO Academy of Adv Bus Management
George Jenkins High School - George Jenkins Academy of Culinary Arts
George Jenkins High School - George Jenkins Academy of Eng & Arch
George Jenkins High School - George Jenkins Medical Academy
<b>Haines City High School - Academy of Children's and Educational Studies</b>
Haines City High School - Academy of Media Production
Haines City High School - Environmental Agriculture and Technology Academy
<b>Kathleen High School - Academy of Automotive Technology</b>

MIDDLE SCHOOL PRE-ACADEMIES

<b>Bartow Middle School - Bartow Pre-Medical Academy</b>
Bartow Middle School - Pre-Agricultural Science Academy
<b>Denison Middle - Pathways to Success (8 tracks)</b>
Kathleen Middle School - Pre-Power Academy
<b>Kathleen Middle School - Pre-Academies of Agriscience</b>
Lake Gibson Middle School - SHARK Pre-Academies (5 Tracks)
Lakeland Highlands Middle School - LHMS Pre-Academies (7 Tracks)
Mulberry Middle School - Mulberry Pre-Academy of Agriscience
Sleepy Hill Middle School - Jaguar Pre-Academies (2 Tracks)
Southwest Middle - Seminole Pre Academies (5 Tracks)
Stambaugh Middle School - Stambaugh Pre-Academies (4 Tracks)
Westwood Middle School - W.E.S.T. (3 Tracks)

HIGH SCHOOL ACADEMIES

Kathleen High School - Academy of Natural Resources
Kathleen High School - Central Florida Aerospace Academy
Kathleen High School - Criminal Justice, Law and Career Academy
Kathleen High School - Sports Medicine Academy
Kathleen Middle School - Pre-Power Academy
<b>Lake Gibson High School - Academy of Finance</b>
Lake Gibson High School - Academy of Future Educators
Lake Gibson High School - Industrial Biotechnology Academy
Lake Gibson High School - Lake Gibson Academy of Agriscience
Lake Gibson High School - Lake Gibson Academy of Culinary Arts
Lake Gibson High School - Lake Gibson Academy of Health
Lake Gibson High School - Polk Academy of Business and Technology
<b>Lake Region High School - Academy of Law, Justice &amp; Governance</b>
Lake Region High School - Agriculture
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
<b>Lake Wales High School - Agriculture Academy</b>
Lake Wales High School - Culinary Academy
Lake Wales High School - Design Technology and Innovation Academy
Lake Wales High School - Early Childhood and Teacher Academy
Lake Wales High School - Film & Media Communications Academy
Lake Wales High School - Health Scienc Academy
<b>Lakeland High School - Lakeland Academy of Veterinary Science</b>
Lakeland High School - Multimedia Communications Academy
Lakeland High School - Style!
<b>Mckee Academy of Technology - Medical Academy</b>
Mckee Academy of Technology - Digital Imagery Academy

GOALS

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

HIGH SCHOOL ACADEMIES

Mckee Academy of Technology - Legal Studies
Mckee Academy of Technology - CREate
<b>Mulberry High School - Academy of Allied Health Sciences</b>
Mulberry High School - Agriculture
Mulberry High School - Mulberry Auto Garage
Mulberry High School - Mulberry Engineering & Technology
Mulberry High School - Mulberry Robotics Academy
<b>Ridge Career Centers - Automated Production Technology Academy</b>
<b>Ridge Community High School - Academy of Education</b>
Ridge Community High School - Construction Academy
Ridge Community High School - Culinary Academy at Ridge
Ridge Community High School - Engineering Technology Academy
Ridge Community High School - Ridge Community Medical Academy
Ridge Community High School - Ridge Community Veterinary Academy
<b>Teneroc High School - Diversified Agricultural Studies Academy</b>
Teneroc High School - Lakeland Electric Power Academy
Teneroc High School - Roc Com
Teneroc High School - Saddle Creek Logistics Academy
Teneroc High School - Teneroc Construction Academy
<b>Traviss Career Centers - Academy of Digital Productions</b>
Traviss Career Centers - Academy of Industrial Education and Manufacturing
Traviss Career Centers - Academy of Medical Science
Traviss Career Centers - Lakeland Electric Energy Academy
<b>Winter Haven High School - Agribusiness and Sciences Academy</b>
Winter Haven High School - Café Bleu
Winter Haven High School - Customer Service Academy
Winter Haven High School - Cybersecurity Academy
Winter Haven High School - Studio 21
Winter Haven High School - Technobotics Academy
Winter Haven High School - Winter Haven Medical Academy



## CHARTER SCHOOL OVERVIEW

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### STATEWIDE

Charter schools are tuition free public schools of choice. They are among the fastest growing segment of school choice options in Florida. Charter schools are allowed greater flexibility to meet the needs of diverse groups of students. 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 655 schools in 2018, with 189 of those being High-Performing. Charter school student enrollment for the school year 2017-18 reached more than 295,000 students. In addition, charter schools in the state have become increasingly diverse, and in 2017-18, 68.3% 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 30 charter schools serving more than 17,000 students. These students will comprise roughly 16% of the county’s entire unweighted full time equivalent population and it is projected they will generate more than \$ 118 million in FEFP revenue. The 2019-20 School Year will see an increase of about 2,000 students enrolling in Charter Schools from the previous School Year. The 2019-20 school year will see the addition of one new Charter School; Navigator Academy of Leadership. Of the 30 Charter Schools that will be operating next school year, nine are “conversion charters”, 20 are “startup charters”, and one is a “school within a school”.



**CHARTER SCHOOL INFORMATION**

SCHOOL NAME	2019-2020		CHARTER CATEGORY*	LOCATION	GRADE LEVEL	CONCENTRATION
	SCHOOL NUMBER	PROJECTED ENROLLMENT				
Achievement Academy	8031	157	SU	Bartow	PreK	Exceptional Students
Berkley Accelerated Middle Academy	8142	500	SU	Auburndale	6-8	Standard Based Instruction
Berkley Elementary Charter School	1951	696	C	Auburndale	K-5	Cooperative Learning
Compass Charter Middle School	0932	185	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	1421	473	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	850	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	400	SU	Lake Wales	6-8	Pre IB
Hartridge Academy	8121	242	SU	Winter Haven	K-5	Spanish Language Immersion Program
Hillcrest Elementary	1361	751	C	Lake Wales	K-5	Visual and Performing Arts
Janie Howard Wilson Elementary	1401	435	C	Lake Wales	K-5	Careers, Environmental Academics
Lake Wales High School	1721	1,650	C	Lake Wales	9-12	Technology
Lakeland Montessori Middle	8140	60	SU	Lakeland	6-8	Montessori Philosophy
Lakeland Montessori Schoolhouse	8141	190	SU	Lakeland	K-6	Montessori Philosophy
Language and Literacy Academy for Learning	8008	291	SU	Winter Haven	PreK-10	Exceptional Students
Magnolia Montessori Academy	8005	107	SU	Lakeland	K-6	Montessori Philosophy
McKeel Academy of Technology	1671	1,532	C	Lakeland	6-12	Technology, Math, Computers, Science
McKeel Central Academy	1682	590	SU	Lakeland	K-5	Technology, Math, Computers, Science
Navigator Academy of Leadership	8007	660	SU	Davenport	K-8	SMART (Science, Math, Art Reading and Technology)
New Beginnings High School	8004	1,100	SU	Winter Haven	6-12	At-Risk Students
Polk Avenue Elementary	1351	550	C	Lake Wales	K-5	Foreign Language Exposure
Polk Pre-Collegiate Academy	8002	144	SU	Auburndale	9-10	Pre-Collegiate
Polk State College Chain of Lakes Collegiate High School	8133	315	SU	Winter Haven	11-12	High School and Associates Degree Graduation
Polk State College Collegiate High School	8131	325	SU	Lakeland	11-12	High School and Associates Degree Graduation
Polk State Lakeland Gateway to College High School	8003	248	SU	Lakeland	11-12	High School and Associates Degree Graduation
Ridgeview Global Studies Academy	0441	1,380	C	Davenport	K-6	Global Studies
South McKeel Academy	1692	1,192	SU	Lakeland	K-7	Technology, Math, Computers, Science
Victory Ridge Academy	8143	275	SU	Lake Wales	PreK-10	Exceptional Students
	<b>TOTAL</b>	<b>17,173</b>				

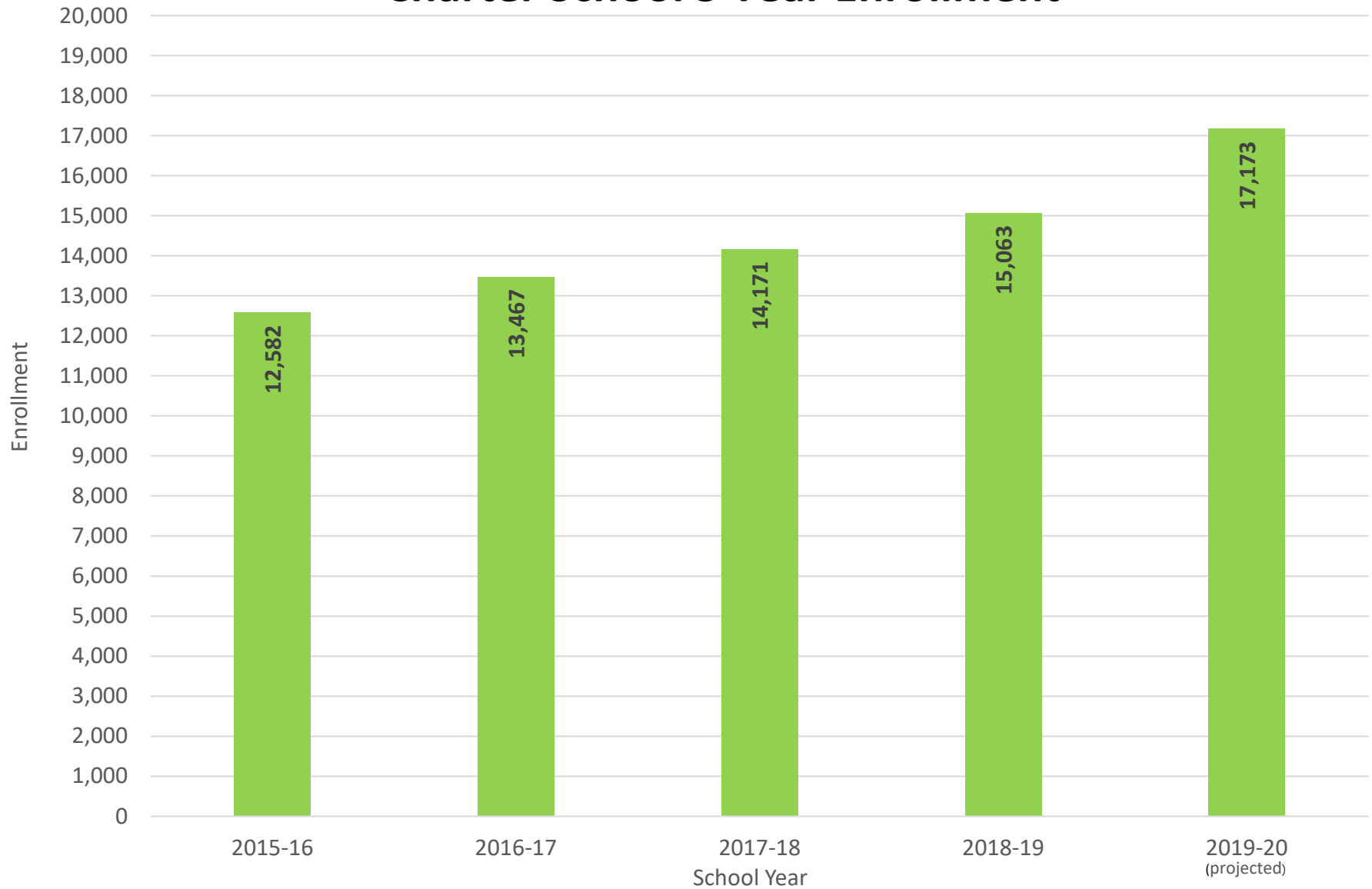


**CHARTER SCHOOL 5 YEAR ENROLLMENT HISTORY**

<b>SCHOOL</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Actual 2017-18</b>	<b>Actual 2018-19</b>	<b>Projected 2019-20</b>
Achievement Academy (8031)	157	157	157	152	157
Berkley Accelerated Middle Academy (8142)	462	464	474	472	500
Berkley Elementary Charter School (1951)	696	696	696	690	696
Compass Charter Middle School (0932)	148	133	143	119	185
Cypress Junction Montessori (8171)	-	135	156	180	200
Dale R. Fair Babson Park Elementary (1421)	458	463	471	481	473
Discovery Academy of Lake Alfred (1961)	1,039	948	954	948	975
Discovery High School (8181)	-	281	469	664	850
Edward W. Bok Academy (1601)	592	601	606	597	700
Edward W. Bok Academy North (1621)	-	-	-	198	400
Hartridge Academy (8121)	238	223	226	212	242
Hillcrest Elementary (1361)	674	691	678	663	751
Janie Howard Wilson Elementary (1401)	459	434	413	395	435
Lake Wales High School (1721)	1,459	1,247	1,556	1,558	1,650
Lakeland Montessori Middle (8140)	59	60	61	57	60
Lakeland Montessori Schoolhouse (8141)	80	85	100	114	190
Language and Literacy Academy for Learning (8008)	-	-	-	202	291
Magnolia Montessori Academy (8005)	92	89	98	100	107
McKeel Academy of Technology (1671)	1,266	1,344	1,452	1,503	1,532
McKeel Central Academy (1682)	570	566	587	572	590
Navigator Academy of Leadership (8007)	-	-	-	-	660
New Beginnings High School (8004)	450	931	756	1,033	1,100
Polk Avenue Elementary (1351)	489	514	520	524	550
Polk Pre-Collegiate Academy (8002)	109	120	122	120	144
Polk State College Chain of Lakes Collegiate High School (8133)	292	300	301	311	315
Polk State College Collegiate High School (8131)	268	283	289	324	325
Polk State Lakeland Gateway to College High School (8003)	141	187	210	227	248
Ridgeview Global Studies Academy (0441)	985	1,119	1,256	1,228	1,380
South McKeel Academy (1692)	1,164	1,165	1,192	1,181	1,192
Victory Ridge Academy (8143)	235	231	228	238	275
<b>TOTALS</b>	<b>12,582</b>	<b>13,467</b>	<b>14,171</b>	<b>15,063</b>	<b>17,173</b>



### Charter School 5 Year Enrollment

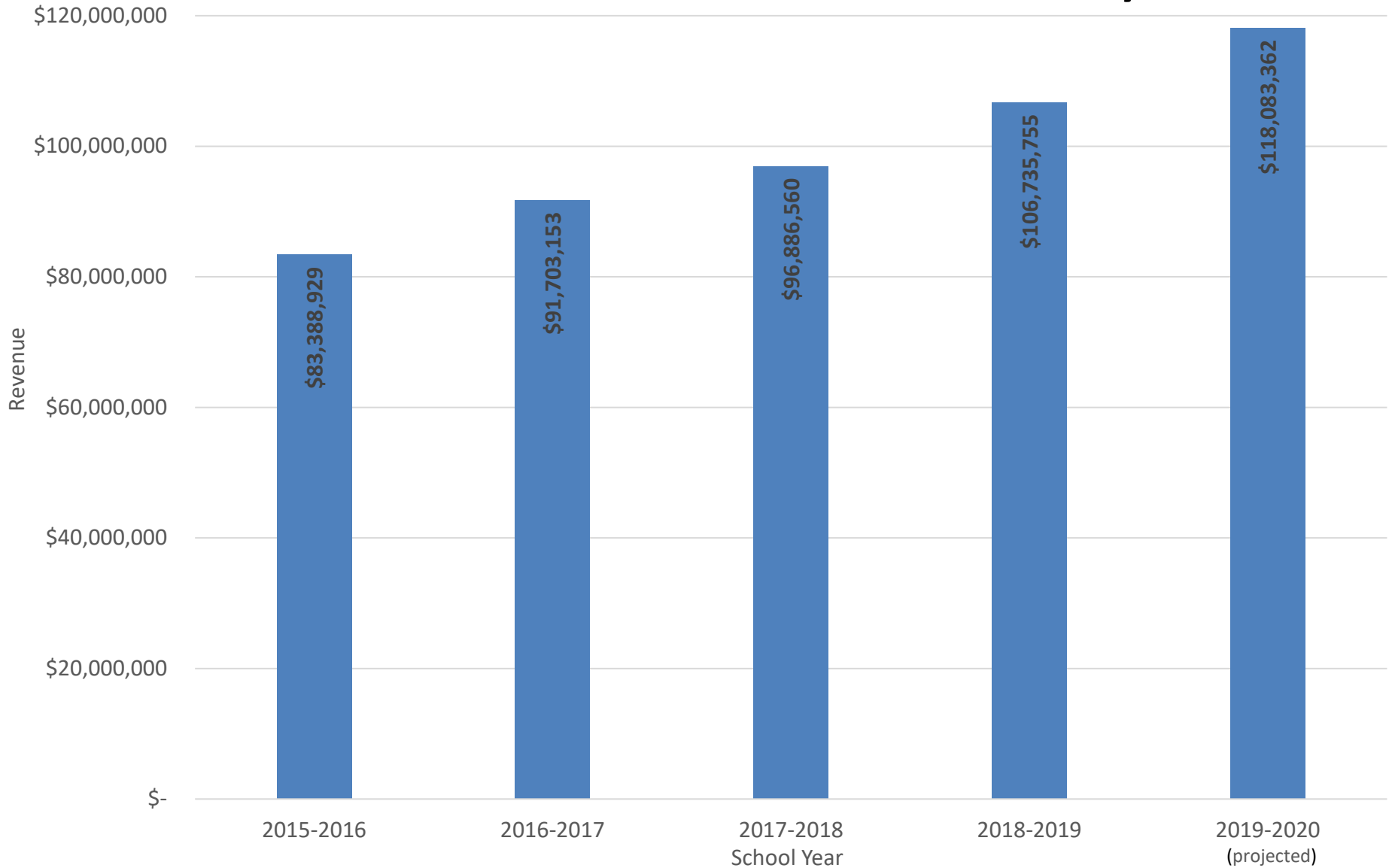


**Charter School 5 Year Revenue History**

<b>SCHOOL</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Actual 2017-18</b>	<b>Actual 2018-19</b>	<b>Projected 2019-20</b>
Achievement Academy (8031)	2,362,584	2,411,904	2,395,639	2,439,974	2,427,468
Berkley Accelerated Middle Academy (8142)	2,787,612	2,873,729	2,962,362	3,059,630	3,030,981
Berkley Elementary Charter School (1951)	4,555,625	4,651,297	4,723,579	4,873,057	4,908,445
Compass Charter Middle School (0932)	854,078	873,120	907,246	791,551	1,044,805
Cypress Junction Montessori (8171)	-	882,358	1,010,643	1,285,553	1,350,889
Dale R. Fair Babson Park Elementary (1421)	3,096,936	3,151,146	3,288,453	3,373,305	3,348,782
Discovery Academy of Lake Alfred (1961)	6,368,538	6,054,794	6,095,763	6,308,645	6,448,079
Discovery High School (8181)	-	1,754,105	2,961,153	4,305,293	6,089,160
Edward W. Bok Academy (1601)	3,715,308	3,826,885	3,896,787	4,009,778	4,041,076
Edward W. Bok Academy North (1621)	-	-	-	1,291,663	2,697,402
Hartridge Academy (8121)	1,667,701	1,523,398	1,574,169	1,542,891	1,739,007
Hillcrest Elementary (1361)	4,524,023	4,656,028	4,641,184	4,740,929	4,801,848
Janie Howard Wilson Elementary (1401)	3,196,815	3,037,551	2,982,188	3,033,306	3,030,190
Lake Wales High School (1721)	8,785,818	9,524,485	9,709,715	10,157,128	10,406,570
Lakeland Montessori Middle (8140)	343,399	356,110	368,014	376,881	362,715
Lakeland Montessori Schoolhouse (8141)	487,756	552,820	662,266	787,429	854,013
Language and Literacy Academy for Learning (8008)	-	-	-	2,793,815	3,103,502
Magnolia Montessori Academy (8005)	561,883	589,148	639,624	660,246	722,832
McKeel Academy of Technology (1671)	7,710,345	8,220,790	9,137,712	9,757,940	10,191,521
McKeel Central Academy (1682)	3,768,368	3,782,344	3,960,540	4,029,946	4,079,081
Navigator Academy of Leadership (8007)	-	-	-	-	4,522,083
New Beginnings High School (8004)	2,648,542	4,564,372	4,691,988	5,120,723	5,180,152
Polk Avenue Elementary (1351)	3,353,627	3,542,300	3,619,406	3,690,178	3,661,701
Polk Pre-Collegiate Academy (8002)	642,653	723,451	750,841	752,295	910,750
Polk State College Chain of Lakes Collegiate High School (8133)	1,701,940	1,902,475	1,913,252	1,999,066	2,084,239
Polk State College Collegiate High School (8131)	1,572,603	1,778,381	1,848,566	2,125,287	2,147,827
Polk State Lakeland Gateway to College High School (8003)	798,751	1,113,893	1,254,545	1,490,364	1,525,859
Ridgeview Global Studies Academy (0441)	6,815,061	7,774,118	8,708,629	8,930,241	9,772,740
South McKeel Academy (1692)	7,588,781	7,692,571	7,983,264	8,170,246	8,275,682
Victory Ridge Academy (8143)	3,480,182	3,889,580	4,199,032	4,838,395	5,323,963
<b>TOTALS</b>	<b>\$ 83,388,929</b>	<b>\$ 91,703,153</b>	<b>\$ 96,886,560</b>	<b>\$ 106,735,755</b>	<b>\$ 118,083,362</b>



## Charter School 5 Year Revenue History





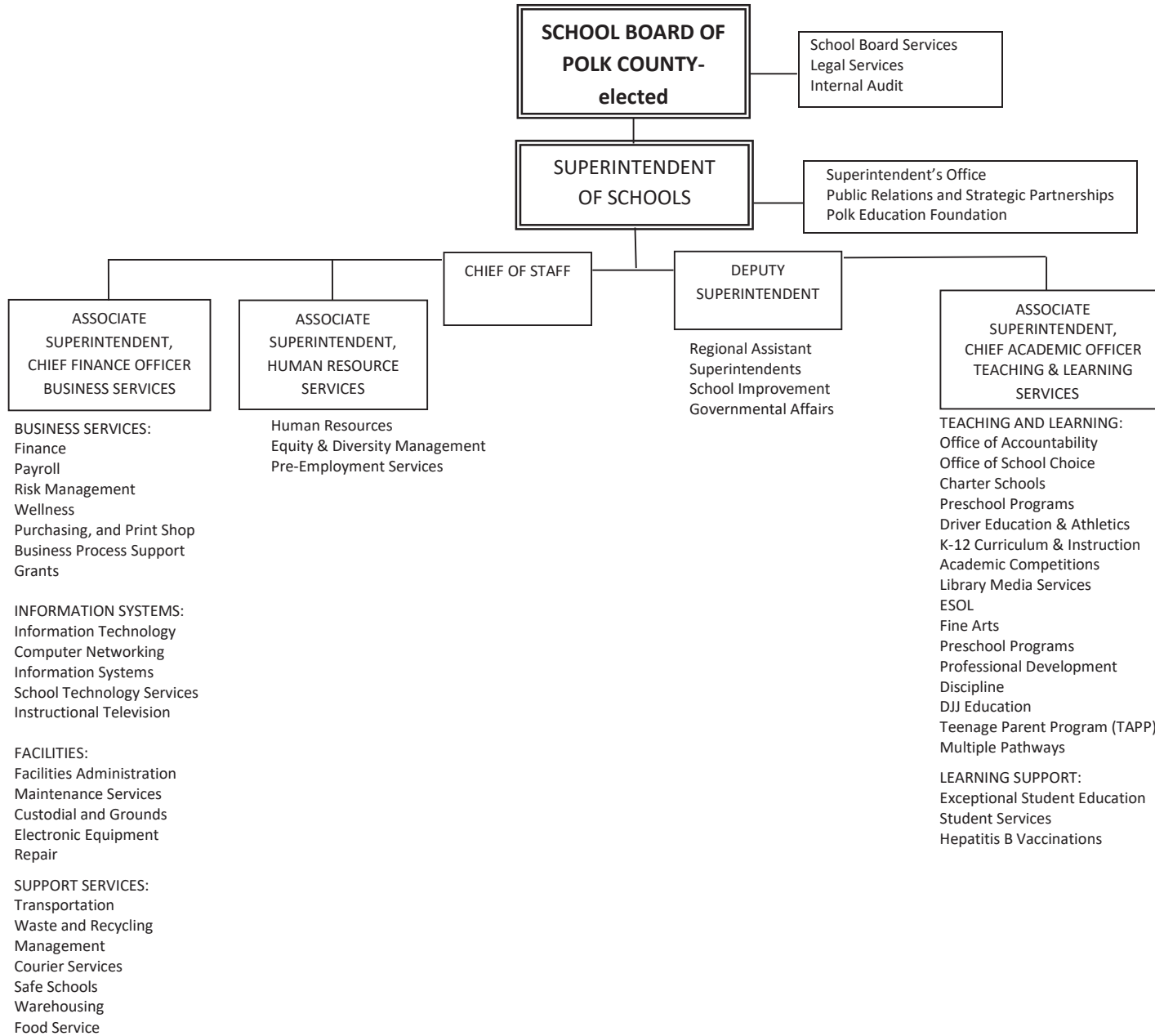
**POLK COUNTY**  
**PUBLIC SCHOOLS**

STUDENTS FIRST

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**DIVISION AND DEPARTMENTAL ORGANIZATIONAL CHART**



**DEPARTMENTAL BUDGET ALLOCATIONS OVERVIEW****BUDGET ALLOCATIONS****Departmental Operating Funds**

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

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

For 2019-2020, all department operating budgets were held to a \$0 increase, unless there was a contract or other expense that could not be reduced. As the state continues to hold funding levels flat, Polk County makes every effort to lessen the impact to the classroom. During the budgeting process, Finance staff normally meets with departments, making notes regarding each department's additional budget requests, and to gain an understanding of each department's individual needs. Because departments typically do not expend 100% of their budgets, we expect much of these appropriations will remain in fund balance at fiscal year-end.

**Capital Outlay**

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

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

**Transportation**

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



**DEPARTMENTAL BUDGET ALLOCATIONS OVERVIEW**

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**Security**

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

**Telephone**

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

**Utility Appropriations**

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

**Professional Development Funds**

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

**Carry-over Policy**

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

**PERFORMANCE MANAGEMENT**

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

**Note to the Reader:** In an effort to implement this recommended practice for this publication, the Finance staff has been making great strides towards attaining this objective over the past several years. The **DIVISION AND DEPARTMENT** section has been expanded to show specific accomplishments made within the last fiscal year; it is our desire to continue this practice until enough data is collected so it can be presented in a multi-year format. In addition, the specific departmental objectives to be met within the next fiscal year are provided, tied to quantifiable costs wherever possible.

**DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW**

**GENERAL ADMINISTRATION**

**Superintendent Office  
Operating Budget  
Dept 910000000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	2.00	2.00	1.00	1.00	1.00
<b>Total Positions</b>	3.00	3.00	2.00	2.00	2.00
<b>Personnel Costs</b>	\$414,589	\$431,187	\$406,954	\$407,535	\$412,280
<b>Operating Expenses</b>	71,172	66,257	36,039	66,542	66,542
<b>Total</b>	<b>\$485,761</b>	<b>\$497,444</b>	<b>\$442,993</b>	<b>\$474,077</b>	<b>\$478,822</b>

**Superintendent (9100)**

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

**Public Relations and Strategic Partnerships  
Operating Budget  
Dept 910800000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	13.00	13.00	13.00	13.00	13.00
<b>Total Positions</b>	14.00	14.00	14.00	14.00	14.00
<b>Personnel Costs</b>	\$890,300	\$795,317	\$884,220	\$983,231	\$989,569
<b>Operating Expenses</b>	320,327	238,214	40,857	85,120	65,120
<b>Total</b>	<b>\$1,210,627</b>	<b>\$1,033,531</b>	<b>\$925,078</b>	<b>\$1,068,351</b>	<b>\$1,054,689</b>

**Public Relations and Strategic Partnerships (9108)**

This department identifies priority issues, crafts communication strategies and executes communication campaigns to support the goals of Polk County Public Schools. We distribute 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 stake holders in public education) through the use of special recognition events, print, broadcast, social media and other electronic communication tools. Department staff serve as a strategic counselor during issues management times in order to protect/maintain or enhance organizational image. The department also handles public records requests, operates a 24-hour/7-day a week television channel on two local cable channels and one fiber optic channel and creates graphic visuals to support messaging.

We also coordinate and maintain an effective volunteer program to support our students. Rounding out the major responsibilities include fulfilling telephone calls to the district office, greeting all visitors, serving as the main liaison to Alignment Polk and coordinating the community involvement for the district-wide literacy movement.

**Polk Education Foundation  
Operating Budget  
Dept 911400000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	2.50	2.50	2.50	2.50	2.50
<b>Total Positions</b>	3.50	3.50	3.50	3.50	3.50
<b>Personnel Costs</b>	\$241,261	\$227,382	\$269,588	\$250,798	\$252,148
<b>Operating Expenses</b>	3,745	4,870	5,807	4,500	4,500
<b>Total</b>	<b>\$245,006</b>	<b>\$232,252</b>	<b>\$275,395</b>	<b>\$255,298</b>	<b>\$256,648</b>

**Polk Education Foundation (9114)**

The mission of the Polk Education Foundation (PEF) is to establish a proactive partnership between the community and the public school system to link community resources with the educational needs of its students through reading and mentoring programs, scholarships, school grants and other educational endeavors. The PEF provides many services including the administration of 350+ scholarships, a reading tutoring program for over 600 students, a scholarship/mentoring program for 135 students, our classroom and school grant program, and events such as Teacher of the Year and Superintendent's Partner awards. We also run the Free Teacher Market, which teachers may visit each year to pick up free classroom supplies.

**Operating Budget  
Dept 918000000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	7.00	7.00	7.00	7.00	7.00
Non-Admin Support	1.50	1.50	2.00	2.00	2.00
<b>Total Positions</b>	8.50	8.50	9.00	9.00	9.00
<b>Personnel Costs</b>	\$536,468	\$540,708	\$537,552	\$551,477	\$607,895
<b>Operating Expenses</b>	49,280	49,227	47,794	50,762	50,762
<b>Total</b>	<b>\$585,748</b>	<b>\$589,935</b>	<b>\$585,346</b>	<b>\$602,239</b>	<b>\$658,657</b>

**School Board Services (9180)**

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



**DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW**

**GENERAL ADMINISTRATION**

Legal Department  
Operating Budget  
Dept 9181000000

Internal Audit Services (Auditing)  
Operating Budget  
Dept 9182000000

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	2.00	2.00	2.00	2.00	2.00
<b>Total Positions</b>	3.00	3.00	3.00	3.00	3.00
<b>Personnel Costs</b>	\$292,449	\$298,746	\$307,096	\$307,218	\$312,588
<b>Operating Expenses</b>	151,838	226,633	207,873	204,379	204,300
<b>Total</b>	<b>\$444,287</b>	<b>\$525,379</b>	<b>\$514,970</b>	<b>\$511,597</b>	<b>\$516,888</b>

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	2.00	2.00	2.00	2.00	2.00
<b>Total Positions</b>	3.00	3.00	3.00	3.00	3.00
<b>Personnel Costs</b>	\$245,925	\$218,528	\$224,317	\$250,263	\$250,584
<b>Operating Expenses</b>	172,028	121,423	106,710	198,500	198,500
<b>Total</b>	<b>\$417,953</b>	<b>\$339,951</b>	<b>\$331,027</b>	<b>\$448,763</b>	<b>\$449,084</b>

**Legal Department (9181)**

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

**Internal Audit Services (9182)**

Internal Auditing is an independent and objective assurance and consulting activity that evaluates and makes recommendations to improve the district's operations and help manage risks. We accomplish this through a combination of in-house and contracted auditing services in various areas such as payroll, FTE, procurement card, construction, internal funds audits, fraud investigations, etc. Savings are realized by the district in avoidance of funding losses and potential liability.

**GENERAL ADMINISTRATION  
Operating Budget  
Division Summary**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	12.00	12.00	12.00	12.00	12.00
Non-Admin Support	23.00	23.00	22.50	22.50	22.50
<b>Total Positions</b>	35.00	35.00	34.50	34.50	34.50
<b>Personnel Costs</b>	\$2,620,992	\$2,511,868	\$2,629,727	\$2,750,522	\$2,825,064
<b>Operating Expenses</b>	768,390	706,624	445,081	609,803	589,724
<b>Total</b>	<b>\$3,389,382</b>	<b>\$3,218,492</b>	<b>\$3,074,808</b>	<b>\$3,360,325</b>	<b>\$3,414,788</b>

**Note:**

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

COUNTYWIDE 9000000000	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
Operating Budget*	\$5,985,672	\$5,282,586	\$7,141,489	\$6,163,665	\$8,019,400
Telephone (TELE)**	1,157,955	1,096,226	1,235,000	1,235,000	1,870,454
Utilities (UTIL)	13,079,404	13,001,049	13,978,900	13,978,900	14,092,994
<b>Total Expenses</b>	20,223,031	19,379,861	22,355,389	21,377,565	23,982,848
<b>Total</b>	<b>\$20,223,031</b>	<b>\$19,379,861</b>	<b>\$22,355,389</b>	<b>\$21,377,565</b>	<b>\$23,982,848</b>

\*Included on Summary page

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



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

DEPUTY SUPERINTENDENT OFFICE

Deputy Superintendent  
Operating Budget  
Dept 9101000000

Governmental Affairs  
Operating Budget  
Dept 9112000000

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative**	1.00	1.00	1.00	2.00	3.00
Non-Admin Support	1.00	1.00	1.00	2.00	2.00
<b>Total Positions</b>	2.00	2.00	2.00	4.00	5.00
<b>Personnel Costs</b>	\$204,878	\$203,439	\$214,140	\$209,420	\$565,084
<b>Operating Expenses</b>	3,845	9,118	420	86,944	8,245
<b>Total</b>	<b>\$208,723</b>	<b>\$212,557</b>	<b>\$214,560</b>	<b>\$296,364</b>	<b>\$573,329</b>

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	0.00	0.00	0.00	0.00	0.00
<b>Total Positions</b>	1.00	1.00	1.00	1.00	1.00
<b>Personnel Costs</b>	\$120,912	\$124,226	\$125,235	\$127,400	\$130,802
<b>Operating Expenses</b>	32,337	31,699	32,075	33,056	33,950
<b>Total</b>	<b>\$153,249</b>	<b>\$155,925</b>	<b>\$157,310</b>	<b>\$160,456</b>	<b>\$164,752</b>

Deputy Superintendent (9101)

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

Governmental Affairs (9112)

This department is the legislative liaison on behalf of the school district, including participation in local, state, and federal legislative and political activities. Acts as an advocate on behalf of the Board, Superintendent and the district with elected officials and other stakeholders in education.

DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

DEPUTY SUPERINTENDENT OFFICE

Regional Assistant Superintendents  
Operating Budget  
Departments 9391000000-9395000000

DEPUTY SUPERINTENDENT'S OFFICE  
Operating Budget  
Division Summary

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	4.00	4.00	5.00	5.00	6.00
Non-Admin Support	4.00	3.00	5.00	5.00	5.00
<b>Total Positions</b>	8.00	7.00	10.00	10.00	11.00
<b>Personnel Costs</b>	\$807,373	\$930,930	\$966,181	\$1,014,166	\$1,152,246
<b>Operating Expenses</b>	30,141	27,447	34,437	29,872	31,730
<b>Total</b>	<b>\$837,514</b>	<b>\$958,377</b>	<b>\$1,000,618</b>	<b>\$1,044,038</b>	<b>\$1,183,976</b>

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	8.00	8.00	9.80	10.00	10.00
Non-Admin Support	14.00	13.00	16.00	16.00	7.00
<b>Total Positions</b>	22.00	21.00	25.80	26.00	17.00
<b>Personnel Costs</b>	\$1,885,773	\$2,068,640	\$2,209,880	\$2,122,096	\$1,848,132
<b>Operating Expenses</b>	586,225	552,956	551,396	602,687	73,925
<b>Total</b>	<b>\$2,471,998</b>	<b>\$2,621,596</b>	<b>\$2,761,276</b>	<b>\$2,724,783</b>	<b>\$1,922,057</b>

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

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



**DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW**

**OPERATIONS-Facilities**

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

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	3.00	2.00	2.00	2.00	2.00
Non-Admin Support	21.75	20.00	19.00	20.00	17.00
<b>Total Positions</b>	24.75	22.00	21.00	22.00	19.00
<b>Personnel Costs</b>	\$1,584,418	\$1,547,333	\$1,279,430	\$1,343,866	\$1,415,330
<b>Operating Expenses</b>	119,628	95,671	155,483	187,985	171,108
<b>Total</b>	<b>\$1,704,046</b>	<b>\$1,643,004</b>	<b>\$1,434,913</b>	<b>\$1,531,851</b>	<b>\$1,586,438</b>

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

The Facilities Division includes: **Facilities and Construction Services, Maintenance Services, and Custodial Services.** We utilize every maintenance dollar in the most cost effective manner while keeping our facilities safe and efficient. The Facilities division is responsible for all facilities maintenance issues-including building service systems such as air conditioning, kitchen equipment, fire alarms, plumbing, carpentry, roofing, paving, flooring, custodial and grounds. We provide supervision, training and support to all area schools regarding facilities operations as needed. We also establish budgets for Countywide accounts, Capital and Local projects.

**Maintenance Services  
Operating Budget  
Dept 9605000000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	207.60	203.60	203.60	210.60	207.70
<b>Total Positions</b>	207.60	203.60	203.60	210.60	207.70
<b>Personnel Costs</b>	\$10,266,079	\$9,962,329	\$11,069,508	\$11,311,937	\$12,381,024
<b>Operating Expenses</b>	838,611	691,504	757,231	884,774	841,281
<b>Total</b>	<b>\$11,104,690</b>	<b>\$10,653,833</b>	<b>\$11,826,739</b>	<b>\$12,196,712</b>	<b>\$13,222,305</b>

**Custodial Services  
Operating Budget  
Dept 9608000000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	68.00	68.00	68.00	61.00	74.00
<b>Total Positions</b>	68.00	68.00	68.00	61.00	74.00
<b>Personnel Costs</b>	\$2,437,401	\$2,577,728	\$2,531,729	\$2,485,036	\$3,040,430
<b>Operating Expenses</b>	2,674,359	2,647,330	2,647,194	2,636,048	2,610,510
<b>Total</b>	<b>\$5,111,760</b>	<b>\$5,225,058</b>	<b>\$5,178,923</b>	<b>\$5,121,084</b>	<b>\$5,650,940</b>



**DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW**

<b>OPERATIONS-Facilities</b>						<b>OPER-Facilities</b>					
<b>EERS</b>						<b>Operating Budget</b>					
<b>Operating Budget</b>						<b>Operating Budget</b>					
<b>Dept 9802000000</b>						<b>Summary</b>					
<b>formerly in Information Systems</b>											
Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>						<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00	Administrative	3.00	2.00	2.00	2.00	2.00
Non-Admin Support	51.17	51.17	43.00	43.00	43.00	Non-Admin Support	348.52	342.77	333.60	334.60	341.70
<b>Total Positions</b>	51.17	51.17	43.00	43.00	43.00	<b>Total Positions</b>	351.52	344.77	335.60	336.60	343.70
<b>Personnel Costs</b>						<b>Personnel Costs</b>	\$17,268,877	\$16,604,624	\$17,405,052	\$17,762,657	\$19,491,101
<b>Operating Expenses</b>	\$2,980,979 196,319	\$2,517,234 247,008	\$2,524,385 197,803	\$2,621,818 186,104	\$2,654,317 232,121	<b>Operating Expenses</b>	\$3,828,917	\$3,681,513	\$3,757,711	\$3,894,911	\$3,855,020
<b>Total</b>	<b>\$3,177,298</b>	<b>\$2,764,242</b>	<b>\$2,722,188</b>	<b>\$2,807,922</b>	<b>\$2,886,438</b>	<b>Total</b>	<b>\$21,097,794</b>	<b>\$20,286,137</b>	<b>\$21,162,763</b>	<b>\$21,657,568</b>	<b>\$23,346,121</b>

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

This department services all district schools and departments for the repair, installation and maintenance of computers, audio visual, xerographic, telecommunication, security cameras, LAN server, and all digital classroom equipment.





**DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW**

**OPER-Information Systems and Technology**

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

**Computer Networking  
Operating Budget  
Dept 9803000000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	1.00	1.00	2.00	2.00	3.00
Non-Admin Support	40.75	40.75	34.00	35.00	34.00
<b>Total Positions</b>	41.75	41.75	36.00	37.00	37.00
<b>Personnel Costs</b>	\$2,773,941	\$2,460,937	\$2,296,490	\$1,939,301	\$2,745,310
<b>Operating Expenses</b>	1,026,150	1,351,178	845,453	1,027,100	1,211,447
<b>Total</b>	<b>\$3,800,091</b>	<b>\$3,812,115</b>	<b>\$3,141,943</b>	<b>\$2,966,402</b>	<b>\$3,956,757</b>

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	0.97	10.97	12.99	12.99	12.99
<b>Total Positions</b>	0.97	10.97	12.99	12.99	12.99
<b>Personnel Costs</b>	\$83,189	\$948,953	\$933,672	\$991,940	\$997,345
<b>Operating Expenses</b>	24,091	9,033	15,757	12,894	11,640
<b>Total</b>	<b>\$107,280</b>	<b>\$957,986</b>	<b>\$949,429</b>	<b>\$1,004,833</b>	<b>\$1,008,985</b>

**Information Technology (9801)**

This department consists of: Software Development, Help Desk/Computer Operations, and the Moodle team. 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 allows for the printing of Report Cards, Payrolls, etc., and monitors System Backups of critical Applications.

**Computer Networking (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 include SAP, Email (Exchange), Genesis, several shared instructional applications, Odyssey, 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.

**Information Services  
Operating Budget  
Dept 9811000000**

**School Technology Services  
Operating Budget  
Dept 9821000000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	16.00	15.00	15.00	15.00	15.00
<b>Total Positions</b>	17.00	16.00	16.00	16.00	16.00
<b>Personnel Costs</b>	\$791,280	\$860,051	\$907,831	\$719,130	\$913,244
<b>Operating Expenses</b>	50,191	45,843	46,155	46,447	87,300
<b>Total</b>	<b>841,471</b>	<b>905,894</b>	<b>953,986</b>	<b>765,577</b>	<b>1,000,544</b>

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	0.00	0.00	1.00	1.00	1.00
Non-Admin Support	8.00	10.00	13.00	14.00	13.00
<b>Total Positions</b>	8.00	10.00	14.00	15.00	14.00
<b>Personnel Costs</b>	\$603,019	\$787,951	\$928,642	\$915,726	\$993,448
<b>Operating Expenses</b>	154,083	159,348	705,650	559,875	706,203
<b>Total</b>	<b>\$757,102</b>	<b>\$947,299</b>	<b>\$1,634,292</b>	<b>\$1,475,601</b>	<b>\$1,699,651</b>

**Information Services (9811)**

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

**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 computers and online resources at local community centers throughout the district. 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 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	5.00	5.00	3.00	3.00	3.00
<b>Total Positions</b>	5.00	5.00	3.00	3.00	3.00
<b>Personnel Costs</b>	\$254,567	\$251,145	\$168,786	\$178,048	\$170,345
<b>Operating Expenses</b>	169,633	150,775	205,395	197,697	145,500
<b>Total</b>	<b>\$424,200</b>	<b>\$401,920</b>	<b>\$374,181</b>	<b>\$375,746</b>	<b>\$315,845</b>

**OPER-Information Systems and Technology  
Operating Budget  
Summary**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	2.00	2.00	4.00	4.00	5.00
Non-Admin Support	70.72	81.72	77.99	79.99	77.99
<b>Total Positions</b>	72.72	83.72	81.99	83.99	82.99
<b>Personnel Costs</b>	\$ 4,505,996	\$ 5,309,037	\$ 5,235,421	\$ 4,744,146	\$ 5,819,692
<b>Operating Expenses</b>	1,424,148	1,716,177	1,818,410	1,844,013	2,162,090
<b>Total</b>	<b>\$5,930,144</b>	<b>\$7,025,214</b>	<b>\$7,053,831</b>	<b>\$6,588,159</b>	<b>\$7,981,782</b>

**Instructional Television (9822)**

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

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



**DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW**

**OPER-Support Services**

**Transportation  
Operating Budget  
Dept 9501000000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>* includes CC 9505 Vehicle Services</b>					
<b>Positions</b>					
Administrative	3.00	3.00	3.00	3.00	3.00
Non-Admin Support	775.00	775.00	775.00	777.00	778.00
<b>Total Positions</b>	<b>778.00</b>	<b>778.00</b>	<b>778.00</b>	<b>780.00</b>	<b>781.00</b>
<b>Personnel Costs</b>	\$21,275,395	\$22,487,726	\$23,268,242	\$25,181,178	\$23,640,938
<b>Operating Expenses</b>	8,034,536	7,141,665	7,503,452	6,961,058	6,669,706
<b>Total</b>	<b>\$29,309,931</b>	<b>\$29,629,391</b>	<b>\$30,771,694</b>	<b>\$32,142,236</b>	<b>\$30,310,644</b>

**Transportation (9501)**

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

**Courier Services  
Operating Budget  
Dept 9503000000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	4.00	4.00	4.00	3.00	3.00
<b>Total Positions</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Personnel Costs</b>	\$155,217	\$171,056	\$149,501	\$154,277	\$160,765
<b>Operating Expenses</b>	68,021	123,114	106,190	93,018	133,000
<b>Total</b>	<b>\$223,238</b>	<b>\$294,170</b>	<b>\$255,691</b>	<b>\$247,295</b>	<b>\$293,765</b>

**Courier Services (9503)**

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

**Waste Recycling Management  
Operating Budget  
Dept 9502000000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	1.00	0.00	0.00	0.00	0.00
<b>Total Positions</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Personnel Costs</b>	\$36,177	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>	2,846	2,974	1,219	2,634	2,900
<b>Total</b>	<b>\$39,023</b>	<b>\$2,974</b>	<b>\$1,219</b>	<b>\$2,634</b>	<b>\$2,900</b>

**Waste Recycling Management (9502)**

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

**Safe Schools  
Operating Budget  
Dept 9504000000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
In 2014/15 these positions moved to Pre-Employment Services in HR					
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	0.00	0.00	0.00	0.00	0.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Personnel Costs</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>	2,767,022	3,204,061	3,546,126	3,368,204	3,602,786
<b>Total</b>	<b>\$2,767,022</b>	<b>\$3,204,061</b>	<b>\$3,546,126</b>	<b>\$3,368,204</b>	<b>\$3,602,786</b>

**Safe Schools (9504)**

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



**DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW**

**OPER-Support Services**

**Warehousing-formerly under OPER-Facilities  
Operating Budget  
Dept 9422000000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	21.60	21.60	21.60	22.60	22.60
<b>Total Positions</b>	21.60	21.60	21.60	22.60	22.60
<b>Personnel Costs</b>	\$1,101,575	\$1,119,326	\$1,147,734	\$1,180,458	\$1,258,660
<b>Operating Expenses</b>	139,695	135,937	128,451	131,577	165,385
<b>Total</b>	<b>\$1,241,270</b>	<b>\$1,255,263</b>	<b>\$1,276,185</b>	<b>\$1,312,034</b>	<b>\$1,424,045</b>

**OPER-Support Services  
Operating Budget  
Summary**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	3.00	3.00	3.00	3.00	3.00
Non-Admin Support	801.60	800.60	800.60	802.60	803.60
<b>Total Positions</b>	804.60	803.60	803.60	805.60	806.60
<b>Personnel Costs</b>	\$22,568,364	\$23,778,108	\$24,565,477	\$26,515,912	\$25,060,363
<b>Operating Expenses</b>	11,012,120	10,607,751	11,285,438	10,556,491	10,573,777
<b>Total</b>	<b>\$33,580,484</b>	<b>\$34,385,859</b>	<b>\$35,850,915</b>	<b>\$37,072,403</b>	<b>\$35,634,140</b>

**Warehousing (9422)**

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



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

TEACHING AND LEARNING

Office of Assessment, Accountability and Evaluation  
Operating Budget  
Dept 9106000000

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	1.00	1.80	2.00	2.00	1.00
Non-Admin Support	7.00	10.00	9.30	9.50	9.00
<b>Total Positions</b>	8.00	11.80	11.30	11.50	10.00
<b>Personnel Costs</b>	\$587,080	\$1,029,772	\$797,599	\$653,616	\$775,265
<b>Operating Expenses</b>	79,578	178,905	237,031	512,963	609,504
<b>Total</b>	<b>\$666,658</b>	<b>\$1,208,677</b>	<b>\$1,034,630</b>	<b>\$1,166,579</b>	<b>\$1,384,769</b>

Office of Accountability (9106)

The Assessment, Accountability & Evaluation Department provides services and support to the district and the schools in order to increase student academic achievement with regard to: assessment, accountability, testing/data analysis, evaluation, and research.

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

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	2.00	2.00	2.00	2.00	2.00
<b>Total Positions</b>	2.00	2.00	2.00	2.00	2.00
<b>Personnel Costs</b>	\$153,514	\$222,411	\$116,211	\$124,212	\$127,235
<b>Operating Expenses</b>	651,851	634,045	591,608	623,029	615,950
<b>Total</b>	<b>\$805,365</b>	<b>\$856,456</b>	<b>\$707,819</b>	<b>\$747,241</b>	<b>\$743,185</b>

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

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

ESOL  
Operating Budget  
Dept 9345000000

formerly in Learning Support

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	2.00	2.00	2.50	2.50	2.50
<b>Total Positions</b>	3.00	3.00	3.50	3.50	3.50
<b>Personnel Costs</b>	\$223,039	\$226,338	\$278,006	\$266,961	\$288,840
<b>Operating Expenses</b>	6,292	21,274	20,837	19,952	29,100
<b>Total</b>	<b>\$229,331</b>	<b>\$247,612</b>	<b>\$298,843</b>	<b>\$286,913</b>	<b>\$317,940</b>

English to Speakers of Other Languages - ESOL (9345)

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

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

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
Professional Development moved to Teaching and Learning from HR in 14/15.					
<b>Positions</b>					
Administrative	1.85	1.15	1.90	1.90	1.90
Non-Admin Support	3.00	5.00	5.00	5.00	4.00
<b>Total Positions</b>	4.85	6.15	6.90	6.90	5.90
<b>Personnel Costs</b>	\$293,579	\$609,084	\$459,168	\$378,970	\$545,442
<b>Operating Expenses</b>	173,693	206,555	251,381	175,597	206,093
<b>Total</b>	<b>\$467,272</b>	<b>\$815,639</b>	<b>\$710,549</b>	<b>\$554,567</b>	<b>\$751,535</b>

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

Professional Development exists for the purpose of providing quality-learning opportunities for all employees to enhance student learning. We do this by using web-based and technological capabilities, through more job-embedded professional learning opportunities, webinars, electronic forms, video conferences, Blackboard, 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.



**DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW**

**TEACHING AND LEARNING**

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

**Academic Competition  
Operating Budget  
Dept 9335100000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	3.50	3.50	4.00	4.00	4.00
Non-Admin Support	3.00	2.95	2.95	2.95	8.00
<b>Total Positions</b>	6.50	6.45	6.95	6.95	12.00
<b>Personnel Costs</b>	\$601,204	\$699,622	\$692,069	\$981,759	\$1,155,104
<b>Operating Expenses</b>	51,333	72,705	394,914	61,283	57,456
<b>Total</b>	<b>\$652,537</b>	<b>\$772,327</b>	<b>\$1,086,983</b>	<b>\$1,043,042</b>	<b>\$1,212,560</b>

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<i>*New in 2014/15-National Academic Competition</i>					
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	0.50	0.50	0.50	0.50	0.50
<b>Total Positions</b>	0.50	0.50	0.50	0.50	0.50
<b>Personnel Costs</b>	\$39,904	\$40,263	\$40,636	\$41,108	\$45,354
<b>Operating Expenses</b>	293,483	289,931	240,621	254,086	121,106
<b>Total</b>	<b>\$333,387</b>	<b>\$330,194</b>	<b>\$281,257</b>	<b>\$295,193</b>	<b>\$166,460</b>

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

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

**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 provides student recognition through collaborative ventures between the district, community and private entities.

**Library Media Services  
Operating Budget  
Dept 9340000000**

**Fine Arts  
Operating Budget  
Dept 9360000000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	3.00	3.00	3.00	3.00	3.00
<b>Total Positions</b>	3.00	3.00	3.00	3.00	3.00
<b>Personnel Costs</b>	\$201,562	\$209,898	\$180,301	\$175,171	\$182,046
<b>Operating Expenses</b>	188,209	188,436	216,955	212,787	214,467
<b>Total</b>	<b>\$389,771</b>	<b>\$398,334</b>	<b>\$397,256</b>	<b>\$387,958</b>	<b>\$396,513</b>

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<i>Admin position was previously paid from a Grant</i>					
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	1.00	1.00	1.00	1.00	1.00
<b>Total Positions</b>	2.00	2.00	2.00	2.00	2.00
<b>Personnel Costs</b>	\$149,948	\$156,558	\$158,310	\$163,451	\$173,996
<b>Operating Expenses</b>	344,542	169,765	166,720	163,225	177,000
<b>Total</b>	<b>\$494,490</b>	<b>\$326,323</b>	<b>\$325,030</b>	<b>\$326,676</b>	<b>\$350,996</b>

**Library Media Services (9340)**

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

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

**Fine Arts (9360)**

The Fine Arts Department coordinates the arts programs in the schools such as Band, Orchestra, Dance, Visual Arts, and Drama. We strive to prepare our students for 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**

Note: Beginning 2013/14 Operating Budget was split with Charter Schools Dept.

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	0.17	0.17	0.17	0.17	0.17
Non-Admin Support	2.65	2.65	2.65	2.32	2.32
<b>Total Positions</b>	2.82	2.82	2.82	2.49	2.49
<b>Personnel Costs</b>	\$169,261	\$173,571	\$173,078	\$174,485	\$166,768
<b>Operating Expenses</b>	3,575	5,125	4,432	3,211	5,742
<b>Total</b>	<b>\$172,836</b>	<b>\$178,696</b>	<b>\$177,510</b>	<b>\$177,696</b>	<b>\$172,510</b>

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

The Office of Magnet, Choice, and Federal Programs provides enrollment and program support for the 20 schools in this department. In addition, this office oversees the implementation of the \$11.7 million MSAP (Magnet Schools Assistance Program) Grant and works with Title One, PreK, and Grants Department.

**Charter Schools  
Operating Budget  
Dept 9385000000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	1.00	1.00	2.00	2.00	2.00
<b>Total Positions</b>	2.00	2.00	3.00	3.00	3.00
<b>Personnel Costs</b>	\$103,517	\$137,975	\$171,992	\$175,244	\$189,678
<b>Operating Expenses</b>	27,783	19,674	16,318	39,061	37,850
<b>Total</b>	<b>\$131,300</b>	<b>\$157,649</b>	<b>\$188,310</b>	<b>\$214,305</b>	<b>\$227,528</b>

**Office of Charter Schools (9385)**

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

**Teenage Parent Program**

**Operating Budget**

**Dept 9372000000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	2.00	2.00	2.00	2.00	2.00
<b>Total Positions</b>	2.00	2.00	2.00	2.00	2.00
<b>Personnel Costs</b>	\$104,581	\$109,861	\$106,640	\$113,015	\$121,682
<b>Operating Expenses</b>	58,377	87,891	59,903	78,228	113,121
<b>Total</b>	<b>\$162,958</b>	<b>\$197,752</b>	<b>\$166,543</b>	<b>\$191,243</b>	<b>\$234,803</b>

**Teenage Parent Program (9372)**

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

**DJJ Education  
Operating Budget  
Dept 9352000000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	1.00
Non-Admin Support	3.00	3.00	2.00	2.00	2.05
<b>Total Positions</b>	3.00	3.00	2.00	2.00	3.05
<b>Personnel Costs</b>	\$345,651	\$347,435	\$244,730	\$124,212	\$237,509
<b>Operating Expenses</b>	17,099	9,857	12,240	26,160	29,100
<b>Total</b>	<b>\$362,750</b>	<b>\$357,292</b>	<b>\$256,970</b>	<b>\$150,372</b>	<b>\$266,609</b>

**DJJ Education (9352)**

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



**DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW**

TL-Learning Support						Multiple Pathways Education (aka Workforce)					
Discipline Operating Budget Dept 9351000000						Multiple Pathways Education (aka Workforce) Operating Budget Dept 9380000000					
Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>						<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00	Administrative	1.00	1.00	1.80	1.00	2.00
Non-Admin Support	3.00	3.00	3.00	4.00	4.00	Non-Admin Support	8.00	8.00	8.00	7.00	6.00
<b>Total Positions</b>	4.00	4.00	4.00	5.00	5.00	<b>Total Positions</b>	9.00	9.00	9.80	8.00	8.00
<b>Personnel Costs</b>	\$306,847	\$257,065	\$258,159	\$269,372	\$372,409	<b>Personnel Costs</b>	\$649,093	\$672,070	\$732,332	\$595,866	\$692,761
<b>Operating Expenses</b>	69,278	57,101	48,829	38,336	89,714	<b>Operating Expenses</b>	492,119	465,018	468,146	413,755	471,084
<b>Total</b>	<b>\$376,125</b>	<b>\$314,166</b>	<b>\$306,988</b>	<b>\$307,708</b>	<b>\$462,123</b>	<b>Total</b>	<b>\$1,141,212</b>	<b>\$1,137,088</b>	<b>\$1,200,478</b>	<b>\$1,009,621</b>	<b>\$1,163,845</b>

**Discipline Department (9351)**

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

**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,

**TEACHING AND LEARNING (excluding Learning Support)  
Operating Budget  
Summary**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	11.72	12.77	15.02	14.87	14.07
Non-Admin Support	42.15	47.10	46.90	46.52	48.37
<b>Total Positions</b>	53.87	59.87	61.92	61.39	62.44
<b>Personnel Costs</b>	\$3,989,686	\$5,041,907	\$4,529,394	\$4,450,803	\$5,074,089
<b>Operating Expenses</b>	2,457,212	2,406,282	2,729,935	2,621,671	2,777,287
<b>Total</b>	<b>\$6,446,898</b>	<b>\$7,448,189</b>	<b>\$7,259,329</b>	<b>\$7,072,475</b>	<b>\$7,851,376</b>





**DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW**

**TL-Learning Support**

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

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	1.10	1.10	1.10	1.10	1.60
Non-Admin Support	3.60	3.50	4.30	10.90	6.60
<b>Total Positions</b>	4.70	4.60	5.40	12.00	8.20
<b>Personnel Costs</b>	\$522,087	\$512,753	\$975,144	\$619,594	\$698,711
<b>Operating Expenses</b>	2,553,396	2,139,492	2,921,896	2,664,139	3,009,988
<b>Total</b>	<b>\$3,075,483</b>	<b>\$2,652,245</b>	<b>\$3,897,040</b>	<b>\$3,283,733</b>	<b>\$3,708,699</b>

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

**Hepatitis B Vaccinations  
Operating Budget  
Dept 9390100000/9371000000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	0.00	0.00	0.00	0.00	0.00
<b>Total Positions</b>	0.00	0.00	0.00	0.00	0.00
<b>Personnel Costs</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>	712	754	1,053	902	3,395
<b>Total</b>	<b>\$712</b>	<b>\$754</b>	<b>\$1,053</b>	<b>\$902</b>	<b>\$3,395</b>

**Hepatitis B Vaccinations (9371)**  
Provides free HepB immunizations to PCSB Category I personnel. All other PCSB employees may

**Student Services  
Operating Budget  
Dept 9370000000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	31.50	31.50	31.50	29.50	30.00
<b>Total Positions</b>	32.50	32.50	32.50	30.50	31.00
<b>Personnel Costs</b>	\$2,024,506	\$1,937,761	\$1,843,443	\$1,746,765	\$1,944,556
<b>Operating Expenses</b>	258,976	244,092	237,725	232,253	245,045
<b>Total</b>	<b>\$2,283,482</b>	<b>\$2,181,853</b>	<b>\$2,081,168</b>	<b>\$1,979,018</b>	<b>\$2,189,601</b>

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

**Teaching and Learning- Learning Support  
Operating Budget  
Summary**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	2.10	2.10	2.10	2.10	2.60
Non-Admin Support	35.10	35.00	35.80	40.40	36.60
<b>Total Positions</b>	37.20	37.10	37.90	42.50	39.20
<b>Personnel Costs</b>	\$ 2,546,593	\$ 2,450,514	\$ 2,818,587	\$ 2,366,359	\$ 2,643,267
<b>Operating Expenses</b>	\$ 2,813,084	\$ 2,384,338	\$ 3,160,674	\$ 2,897,294	\$ 3,258,428
<b>Total</b>	<b>\$5,359,677</b>	<b>\$4,834,852</b>	<b>\$5,979,261</b>	<b>\$5,263,653</b>	<b>\$5,901,695</b>



**DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW**

**BUSINESS SERVICES**

**Finance  
Operating Budget  
Dept 9401000000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
includes CC 94011 Property Accounting and CC 94012 Auxilliary Accounting					
<b>Positions</b>					
Administrative	4.00	3.00	3.00	3.00	3.00
Non-Admin Support	27.15	27.15	27.15	27.65	32.65
<b>Total Positions</b>	31.15	30.15	30.15	30.65	35.65
<b>Personnel Costs</b>	\$1,783,603	\$1,666,760	\$1,602,308	\$1,764,121	\$2,219,427
<b>Operating Expenses</b>	56,509	75,226	54,575	85,133	72,000
<b>Total</b>	<b>\$1,840,112</b>	<b>\$1,741,986</b>	<b>\$1,656,883</b>	<b>\$1,849,254</b>	<b>\$2,291,427</b>

**Finance (9401)**

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

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

**Risk Management  
Operating Budget  
Dept 9410000000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	9.00	9.00	11.00	10.00	10.00
<b>Total Positions</b>	10.00	10.00	12.00	11.00	11.00
<b>Personnel Costs</b>	\$466,514	\$473,648	\$527,168	\$574,702	\$630,388
<b>Operating Expenses</b>	448,344	498,781	507,645	448,947	467,700
<b>Total</b>	<b>\$914,858</b>	<b>\$972,429</b>	<b>\$1,034,813</b>	<b>\$1,023,648</b>	<b>\$1,098,088</b>

**Risk Management (9410)**

The Risk Management/Insurance Department provides employee benefits and effective risk management programs to include self insured Group Health Insurance, employee group term life insurance, COBRA, Retiree health insurances, self-insured General and Auto Liability, self insured Workers' Compensation and related insurance products. This department also handles matters related to Retirement, Disability, and Leave of Absence.

**Payroll  
Operating Budget  
Dept 9403000000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	8.00	8.00	8.00	8.00	8.00
<b>Total Positions</b>	9.00	9.00	9.00	9.00	9.00
<b>Personnel Costs</b>	\$444,269	\$441,962	\$395,169	\$411,225	\$535,479
<b>Operating Expenses</b>	25,245	58,150	48,433	48,747	19,700
<b>Total</b>	<b>\$469,514</b>	<b>\$500,112</b>	<b>\$443,602</b>	<b>\$459,973</b>	<b>\$555,179</b>

**Payroll (9403)**

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

**Purchasing  
Operating Budget  
Dept 9420000000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	13.00	13.00	13.00	10.00	10.00
<b>Total Positions</b>	14.00	14.00	14.00	11.00	11.00
<b>Personnel Costs</b>	\$683,033	\$547,741	\$509,944	\$565,490	\$655,699
<b>Operating Expenses</b>	7,654	12,266	7,265	8,267	8,550
<b>Total</b>	<b>\$690,687</b>	<b>\$560,007</b>	<b>\$517,209</b>	<b>\$573,757</b>	<b>\$664,249</b>

**Purchasing (9420)**

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



**DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW**

**BUSINESS SERVICES**

**Print Shop  
Operating Budget  
Dept 94210000000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	5.00	5.00	5.00	5.00	5.00
<b>Total Positions</b>	5.00	5.00	5.00	5.00	5.00
<b>Personnel Costs</b>	\$233,646	\$256,240	\$280,373	\$289,176	\$292,601
<b>Operating Expenses</b>	231,123	233,679	275,150	266,840	300,000
<b>Total</b>	<b>\$464,769</b>	<b>\$489,919</b>	<b>\$555,523</b>	<b>\$556,015</b>	<b>\$592,601</b>

**Print Shop (9421)**

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

**Wellness  
Operating Budget  
Dept 93730000000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	5.00	4.00	6.00	6.00	5.00
<b>Total Positions</b>	5.00	4.00	6.00	6.00	5.00
<b>Personnel Costs</b>	\$250,617	\$297,924	\$318,762	\$233,643	\$305,104
<b>Operating Expenses</b>	33,913	37,643	23,928	17,419	44,093
<b>Total</b>	<b>\$284,530</b>	<b>\$335,567</b>	<b>\$342,690</b>	<b>\$251,063</b>	<b>\$349,197</b>

**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 91110000000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	5.00	5.00	5.00	5.00	5.00
<b>Total Positions</b>	6.00	6.00	6.00	6.00	6.00
<b>Personnel Costs</b>	\$395,786	\$478,405	\$515,377	\$530,017	\$544,563
<b>Operating Expenses</b>	21,183	194,913	173,170	107,463	111,560
<b>Total</b>	<b>\$416,969</b>	<b>\$673,318</b>	<b>\$688,547</b>	<b>\$637,479</b>	<b>\$656,123</b>

**Business Process Support (9111)**

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

**Grants and Federal Programs  
Operating Budget  
Depts 93490000000, 93900000000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	0.20	1.15	1.15	1.80	1.98
Non-Admin Support	1.00	1.00	1.00	0.75	0.60
<b>Total Positions</b>	1.20	2.15	2.15	2.55	2.58
<b>Personnel Costs</b>	\$60,906	\$149,984	\$120,163	\$213,361	\$270,173
<b>Operating Expenses</b>	7,994	8,610	9,234	5,779	9,506
<b>Total</b>	<b>\$68,900</b>	<b>\$158,594</b>	<b>\$129,397</b>	<b>\$219,140</b>	<b>\$279,679</b>

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

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



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

**BUSINESS SERVICES**

**BUSINESS SERVICES**  
**Operating Budget**  
**Division Summary**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	8.20	8.15	8.15	8.80	8.98
Non-Admin Support	73.15	72.15	76.15	72.40	76.25
<b>Total Positions</b>	81.35	80.30	84.30	81.20	85.23
<b>Personnel Costs</b>	\$4,318,374	\$4,312,664	\$4,269,264	\$4,581,735	\$5,453,434
<b>Operating Expenses</b>	831,965	1,119,268	1,099,400	988,595	1,033,109
<b>Total</b>	<b>\$5,150,339</b>	<b>\$5,431,932</b>	<b>\$5,368,664</b>	<b>\$5,570,329</b>	<b>\$6,486,543</b>



**DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW**

**HUMAN RESOURCE SERVICES**

**Human Resources  
Operating Budget  
Dept 9301000000**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	4.00	4.00	5.00	5.00	5.00
Non-Admin Support	25.00	28.00	29.00	29.00	32.00
<b>Total Positions</b>	29.00	32.00	34.00	34.00	37.00
<b>Personnel Costs</b>	\$1,542,059	\$1,705,902	\$1,933,766	\$2,034,299	\$1,993,337
<b>Operating Expenses</b>	594,986	583,033	723,386	558,441	814,850
<b>Total</b>	<b>\$2,137,045</b>	<b>\$2,288,935</b>	<b>\$2,657,152</b>	<b>\$2,592,740</b>	<b>\$2,808,187</b>

**Human Resources (9301)**

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

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

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Admin Support	6.00	6.00	6.00	5.00	5.00
<b>Total Positions</b>	6.00	6.00	6.00	5.00	5.00
<b>Personnel Costs</b>	\$200,525	\$140,976	\$206,864	\$228,670	\$235,751
<b>Operating Expenses</b>	499,661	639,596	518,831	543,058	509,900
<b>Total</b>	<b>\$700,186</b>	<b>\$780,572</b>	<b>\$725,695</b>	<b>\$771,727</b>	<b>\$745,651</b>

**Pre-Employment Services**

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

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

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Admin Support	1.50	1.50	1.50	2.00	1.00
<b>Total Positions</b>	2.50	2.50	2.50	3.00	2.00
<b>Personnel Costs</b>	\$225,710	\$228,984	\$257,377	\$268,454	\$180,620
<b>Operating Expenses</b>	5,843	8,106	5,590	2,553	9,506
<b>Total</b>	<b>\$231,553</b>	<b>\$237,090</b>	<b>\$262,967</b>	<b>\$271,007</b>	<b>\$190,126</b>

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

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

**Human Resource Services  
Operating Budget  
Division Summary**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget
<b>Positions</b>					
Administrative	5.00	5.00	6.00	6.00	6.00
Non-Admin Support	32.50	35.50	36.50	36.00	38.00
<b>Total Positions</b>	37.50	40.50	42.50	42.00	44.00
<b>Total Personnel Costs</b>	\$1,968,294	\$2,075,862	\$2,398,007	\$2,531,423	\$2,409,708
<b>Total Operating Expenses</b>	\$1,100,490	\$1,230,735	\$1,247,807	\$1,104,051	\$1,334,256
<b>Total</b>	<b>\$3,068,784</b>	<b>\$3,306,597</b>	<b>\$3,645,814</b>	<b>\$3,635,474</b>	<b>\$3,743,964</b>



DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW

TOTALS BY DIVISION (OVERVIEW)

Position Type Budget Type	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget
<b>GENERAL ADMINISTRATION</b>					
Administrative	12.00	12.00	12.00	12.00	12.00
Non-Administrative Support	23.00	23.00	22.50	22.50	22.50
Salaries Budget	\$ 2,620,992	\$ 2,511,868	\$ 2,629,727	\$ 2,750,522	\$ 2,825,064
Operating Budget	\$ 768,390	\$ 706,624	\$ 445,081	\$ 609,803	\$ 589,724
<b>DEPUTY SUPERINTENDENT</b>					
Administrative	8.00	8.00	9.80	10.00	10.00
Non-Administrative Support	14.00	13.00	16.00	16.00	7.00
Salaries Budget	\$ 1,885,773	\$ 2,068,640	\$ 2,209,880	\$ 2,122,096	\$ 1,848,132
Operating Budget	\$ 586,225	\$ 552,956	\$ 551,396	\$ 602,687	\$ 73,925
<b>OPERATIONS-Facilities</b>					
Administrative	3.00	2.00	2.00	2.00	2.00
Non-Administrative Support	348.52	342.77	333.60	334.60	341.70
Salaries Budget	\$ 17,268,877	\$ 16,604,624	\$ 17,405,052	\$ 17,762,657	\$ 19,491,101
Operating Budget	\$ 3,828,917	\$ 3,681,513	\$ 3,757,711	\$ 3,894,911	\$ 3,855,020
<b>OPS-Information Systems and Technology</b>					
Administrative	2.00	2.00	4.00	4.00	5.00
Non-Administrative Support	70.72	81.72	77.99	79.99	77.99
Salaries Budget	\$ 4,505,996	\$ 5,309,037	\$ 5,235,421	\$ 4,744,146	\$ 5,819,692
Operating Budget	\$ 1,424,148	\$ 1,716,177	\$ 1,818,410	\$ 1,844,013	\$ 2,162,090
<b>OPS-Support Services</b>					
Administrative	3.00	3.00	3.00	3.00	3.00
Non-Administrative Support	801.60	800.60	800.60	802.60	803.60
Salaries Budget	\$ 22,568,364	\$ 23,778,108	\$ 24,565,477	\$ 26,515,912	\$ 25,060,363
Operating Budget	\$ 11,012,120	\$ 10,607,751	\$ 11,285,438	\$ 10,556,491	\$ 10,573,777
<b>TEACHING AND LEARNING</b>					
Administrative	13.82	14.87	17.12	16.97	16.67
Non-Administrative Support	77.25	82.10	82.70	86.92	84.97
Salaries Budget	\$ 6,536,279	\$ 7,492,421	\$ 7,347,981	\$ 6,817,162	\$ 7,717,356
Operating Budget	\$ 5,270,296	\$ 4,790,620	\$ 5,890,609	\$ 5,518,965	\$ 6,035,715



**DIVISION AND DEPARTMENTAL ACTIVITIES AND FINANCIAL OVERVIEW**

**TOTALS BY DIVISION (OVERVIEW)**

Position Type Budget Type	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget
<b>BUSINESS SERVICES</b>					
Administrative	8.20	8.15	8.15	8.80	8.98
Non-Administrative Support	73.15	72.15	76.15	72.40	76.25
Salaries Budget	\$ 4,318,374	\$ 4,312,664	\$ 4,269,264	\$ 4,581,735	\$ 5,453,434
Operating Budget	\$ 831,965	\$ 1,119,268	\$ 1,099,400	\$ 988,595	\$ 1,033,109
<b>HUMAN RESOURCE SERVICES</b>					
Administrative	5.00	5.00	6.00	6.00	6.00
Non-Administrative Support	32.50	35.50	36.50	36.00	38.00
Salaries Budget	\$ 1,968,294	\$ 2,075,862	\$ 2,398,007	\$ 2,531,423	\$ 2,409,708
Operating Budget	\$ 1,100,490	\$ 1,230,735	\$ 1,247,807	\$ 1,104,051	\$ 1,334,256
<b>Countywide</b>					
Operating Budget (not incl. in Grand Totals)**	\$ 5,985,672	\$ 5,282,586	\$ 7,141,489	\$ 6,163,665	\$ 8,019,400
<b>GRAND TOTALS Departments</b>					
Administrative	55.02	55.02	62.07	62.77	63.65
Non-Administrative Support	1440.74	1450.84	1446.04	1451.01	1452.01
Salaries Budget	\$ 61,672,949	\$ 64,153,224	\$ 66,060,809	\$ 67,825,654	\$ 70,624,850
Operating Budget**	\$ 24,822,551	\$ 24,405,644	\$ 26,095,852	\$ 25,119,516	\$ 25,657,615

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





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

STUDENTS FIRST

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## CAPITAL PROJECTS – DISCUSSION OF IMPACTS

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

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

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

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

[https://polkschoolsfl.com/wp-content/uploads/mainsite/FY19-23-5-yr-Facilities-Master-Plan-9\\_5\\_18-revised-003.pdf](https://polkschoolsfl.com/wp-content/uploads/mainsite/FY19-23-5-yr-Facilities-Master-Plan-9_5_18-revised-003.pdf)

The Five-Year Capital Work Plan for 2019-2023 was approved by the School Board on September 4, 2018. This plan is the basis for the Five-Year Program of Work currently under development and takes into consideration the Sales Tax Initiative and Class-Size Reduction legislation. 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 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, 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?*

**NEW SCHOOLS AND NEW SPACE**

Continued growth within our county has led to the purchase of 30 modular portables that were delivered and setup for the 2019-2020 year.

**ONGOING PROJECTS**

The following projects were funded and in progress during the 2018-19 school year and construction work continues in 2019-2020. 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.

<b>Project Number</b>	<b>School Name</b>	<b>Project Description</b>	<b>Budget 2019-2020</b>
C-00306	Davenport EL "A"	Campus Renovation	\$ 26,965,000
C-00307	Mulberry Senior	Campus Renovation	\$ 50,265,000
C-00308	"AAA" High School NE Polk	New High School	\$ 90,000,000
C-00310	Westwood Middle	New Gymnasium	\$ 4,340,000
C-00311	Eastside Elementary	New Cafeteria	\$ 6,491,000
P-01897	District Wide	Security Single Point of Entry	\$ 3,000,000
P-01901	District Wide	Security Intercom Upgrades	\$ 7,000,000
P-01902	District Wide	Security Fire Alarm Upgrades	\$ 7,000,000

**COMPLETED PROJECTS**

The District serves students in 158 sites throughout our county. The following major projects were completed during the 2018-19 school year.

<b>Project Number</b>	<b>School Name</b>	<b>Project Description</b>	
C-00303	Bartow Senior	Master Plan – Phase I	\$ 17,500,000
C-00305	Loughman Oak Elementary	16 Classroom Addition	\$ 6,500,000
C-00309	Countywide	30 Modular Portables	\$ 2,948,010



**CAPITAL PROJECTS – DISCUSSION OF IMPACTS**

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

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

<b>NEW SCHOOLS SCHEDULE</b>				
<b>SCHOOL</b>	<b>OPEN/AVAIL</b>	<b>CONST START</b>	<b>DESIGN START</b>	<b>PROP ACQ</b>
Elementary (SW Lakeland)	TBD	TBD	TBD	Completed
Elementary 23 "B" (SE Winter Haven)	TBD	TBD	TBD	TBD
Elementary (Mulberry)	TBD	TBD	TBD	Completed
Elementary 20 "A" (NE Polk)	TBD	TBD	TBD	Completed
High School 19 "AAA" (Davenport)	TBD	TBD	TBD	Completed
Middle School (SW Lakeland)	TBD	TBD	TBD	Completed
High School 28 "BBB" (Davenport)	TBD	TBD	TBD	TBD

Our standard designs for new schools currently accommodate 825 student stations for an elementary school; 1,216 student stations for a middle school; and 1,927 student stations for a high school. It takes a significant amount of time to build a new school; site selection, property acquisition, and design must all be completed prior to selection of a building contractor and commencement of construction. Once construction begins, another eighteen to twenty-four months are typically required to complete a new school project and to have it ready for students and teachers.

**LAND ACQUISITION AND DEVELOPMENT**

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



## CAPITAL PROJECTS – DISCUSSION OF IMPACTS

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

### RELOCATABLES (PORTABLES)

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

Individual portable classrooms are allocated and/or relocated to schools to address immediate needs related to changes in student enrollment, ability of school sites to meet class size requirements, students temporarily displaced due to renovations or remodeling in process, or for use as administrative/office space. Currently, there are 802 portables in the county. These portable buildings provide approximately 14,834 student stations.

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

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

### MAINTENANCE

The District conducts an Annual Comprehensive Inspection of every fixed and portable building in the District, along with grounds. In addition, each location is inspected annually by the Fire Marshal. Maintenance, renovation and repair costs are primarily funded by capital outlay millage and staffing costs from the general fund. The following areas are addressed and often result in major capital projects being identified and placed in the Capital Outlay 15-Year Plan and/or 5-Year Program of Work:

#### **Health and Safety**

- The Americans with Disabilities Act prohibits public entities from denying people with disabilities equal opportunity to participate in District programs, services, and activities because facilities are inaccessible. Each school site is reviewed for accessibility issues and any remaining deficiencies are addressed as quickly as possible (e.g. additional elevators to second floors, stage improvements, sidewalks, and ramps).
- Joint fire safety inspections are conducted with the Fire Marshal and local fire departments.
- Funds are allocated to provide fire extinguishers at all schools, and provide complete fire sprinkler protection at all older schools constructed with interior corridors that have fire safety code rating and egress issues.
- Implementation of a fire alarm inspection and monitoring program.
- Continuation of bleacher inspection and replacement program.
- Continuation of stage rigging and repair program.



**CAPITAL PROJECTS – DISCUSSION OF IMPACTS**

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- ☑ 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 are 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).

***Preventative and Routine Maintenance***

Based upon the Annual Comprehensive Inspection, and requests from school administrators, the 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 work flow 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



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**CAPITAL PROJECTS – DISCUSSION OF IMPACTS**

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

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

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

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

**WHERE DO WE STAND?**

The District expects an increase of around 1,500 in student enrollment for 2019-20. PECO repair and maintenance funds for 2018-19 were \$3.38M, and were \$2.16M in 2017-18. Polk will receive \$0 in PECO maintenance funds for 2019-20. 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 \$18.5M in capital revenues for 2019-20. Another source of funds for maintenance projects is local capital improvement millage (1.5 mills), which will bring in over \$58M this fiscal year. Overall, a number of construction projects have been delayed to future years when and if capital outlay funding increases. Our focus will remain on maintaining campuses, campus renovations, and remodeling already underway.

**CAPITAL PROJECTS – DISCUSSION OF IMPACTS**

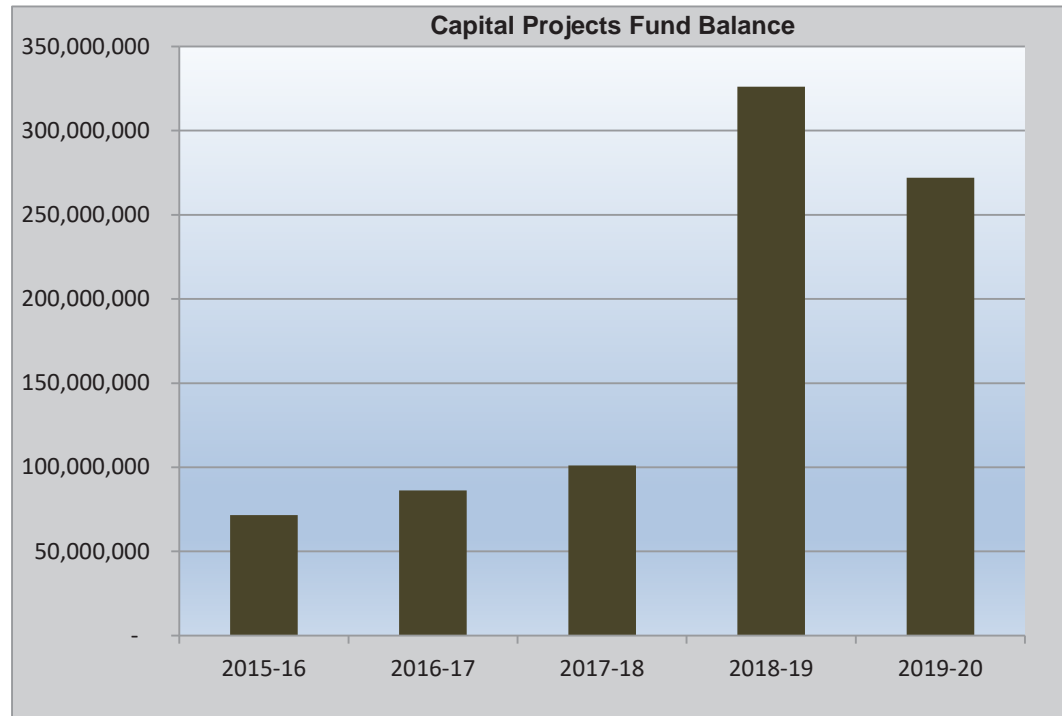
❖ *What is the significance of Capital Outlay Fund balance?*

**CAPITAL PROJECTS FUND BALANCE**

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

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

	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Actual 2017-18</b>	<b>Actual 2018-19</b>	<b>Budget 2019-20</b>
Beginning Fund Balance	\$83,679,425	\$71,582,617	\$86,328,567	\$101,044,838	\$326,053,277
Ending Fund Balance	\$71,582,617	\$86,328,567	\$101,044,838	\$326,053,277	\$272,020,312





CAPITAL OUTLAY APPROPRIATION AND PLANNED PROJECTS								
Location	Description	SBE	2019-2020		LCI	SALES TAX	Other	Total
			PECO	CODS				
Alta Vist Elem	Alta Vist Elem - Roof Upgrade/Replace			38,480				38,480
Bartow Middle	Bartow Middle - Roof Replace			370,000				370,000
Bartow Senior	Bartow Senior - Master Plan					3,643,152		3,643,152
Countywide	Countywide - 30 New Portables					3,401,550		3,401,550
Countywide	Countywide - District Office Roof Replace			109,654				109,654
Countywide	Countywide - Land Purchase						2,394,875	2,394,875
Davenport (A) Elem	Davenport Elem - Campus Renovation					25,904,746		25,904,746
Eastside Elem	Eastside Elem - New Cadeteria/Class Remodel					6,493,846		6,493,846
Frostprrof Mid-Senior	Frostprrof Mid-Senior - Roof Replace			26,000				26,000
Gibbons Street Pre-k	Gibbons Street Pre-k - Roof Replace			152,000				152,000
Griffin Elem	Griffin Elem - Roof Upgrade/Replace			18,150				18,150
Jewett Middle Academy	Jewett Middle Academy - Roof Upgrade/Replace			215,000				215,000
Kathleen Middle	Kathleen Middle - Roof Upgrade/Replace			79,035				79,035
Lake Gibson Senior	Lake Gibson Senior - Chiller Upgrade					69,479		69,479
Lake Wales Senior	Lake Wales Senior - Roof Upgrade/Replace			408,892				408,892
Lakeland Senior	Lakeland Senior - Roof Upgrade/Replace			415,000				415,000
Lewis Elem	Lewis Elem - Roof Upgrade			66,174				66,174
Maintenance Service	Maintenance Service - Roof Upgrade/Replace			45,450				45,450
Mulberry Senior	Mulberry Senior - Campus Renovation					50,028,833		50,028,833
Northeast Polk 19AAA	Northeast Polk 19AAA						5,737,856	5,737,856
Ridge Comm Senior	Ridge Comm Senior - Portable Site						180,500	180,500
Stambaugh Middle	Stambaugh Middle - Roof/Walkway Upgrade			152,000				152,000
Support Services	Support Services - Roof Upgrade			16,331				16,331
Westwood Middle	Westwood Middle - Gymnasium					4,340,000		4,340,000
<b>Total Appropriations</b>	Subtotal	-	-	2,112,166	-	93,881,605	8,313,231	104,307,003
<b>Transfers Out</b>			3,654,936		61,173,330	41,251,623	4,644,428	110,724,316
<b>Fund Balance</b>		17,677		6,738,325	14,770,428	159,202,993	61,838,938	242,568,361
<b>Total Appropriations, Transfers and Fund Balance</b>		17,677	3,654,936	8,850,491	75,943,758	294,336,221	74,796,597	457,599,680



**SALES TAX OVERSIGHT COMMITTEE**

As of July 1, 2019

**Appointed by William Townsend**

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

**Appointed by Lori Cunningham**

1. Deric C. Feacher
2. Vacant
3. Dr. Andrew Stamper

**Appointed by Sarah Fortney**

1. Al Dorsett
2. Robert O. Kinkart
3. Steve Githens

**Appointed by Sara Beth Reynolds**

1. Doug Lockwood
2. Katie Worbinton-Decker
3. Eddy Twyford

\* Chairperson

**Appointed by Kay Fields**

1. Fred Murphy
2. Jill Dorsett
3. Dillion Daniels \*

**Appointed by Lynn Wilson**

1. Howard Kay
2. Michael Carter
3. Nancy Simmons

**Appointed by Lisa Miller**

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



## POLK COUNTY AT A GLANCE

**History and geography**

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

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

Polk County is the ninth largest county in Florida with an area of 2012 square miles. It has 554 natural freshwater lakes which occupy approximately 135 square miles. It has the second largest amount of farmland in the state with an estimated 520,899 acres in 2017. 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 2012.

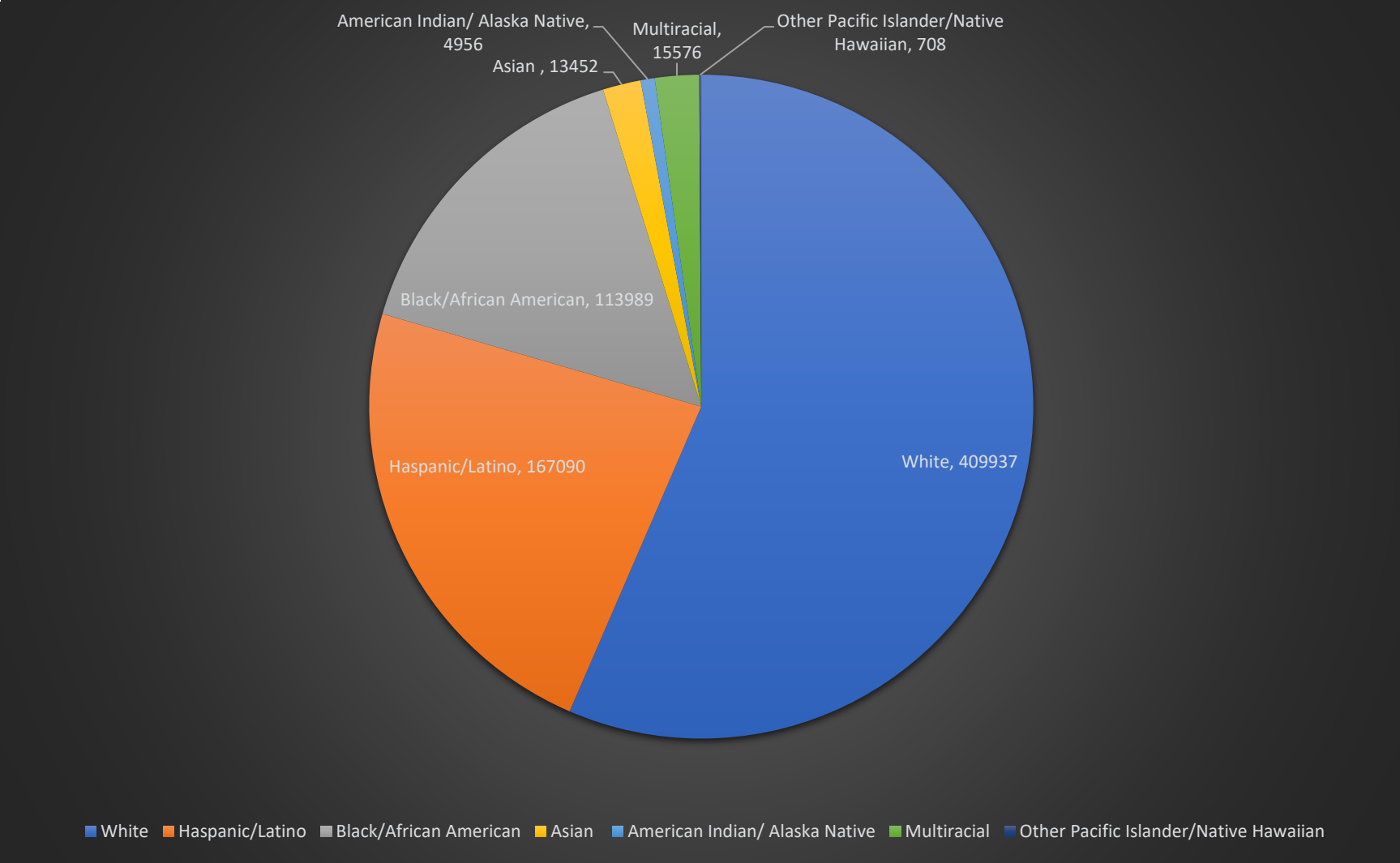
**Population**

The Bureau of Economic and Business Research reported as of 2018, Polk County had an estimated population of 708,009 with a demographic make-up spread evenly across ages of 15 – 74 years, which is consistent with Florida as a whole, but slightly older relative to the U.S. as a whole. Relative to the U.S., Polk County is underrepresented in the 25 to 54-year-old age groups, particularly in the latter, but it is beginning to look more like the state of Florida as a whole. These statistics suggest that while Polk County is attractive to retirees and maintains a fair share of families (as evidenced by the high representation of the population under 14 years old), it continues to struggle to maintain attractiveness for early- and mid-career workers.

From 2010 to 2017, Polk County grew at a rate (9.9%) that was faster than the nation (5.5%) and consistent with Florida (9.0%). A large portion of this growth occurred in the last three years as the previous estimate for Polk County from 2010 to 2014 was 2.8%.



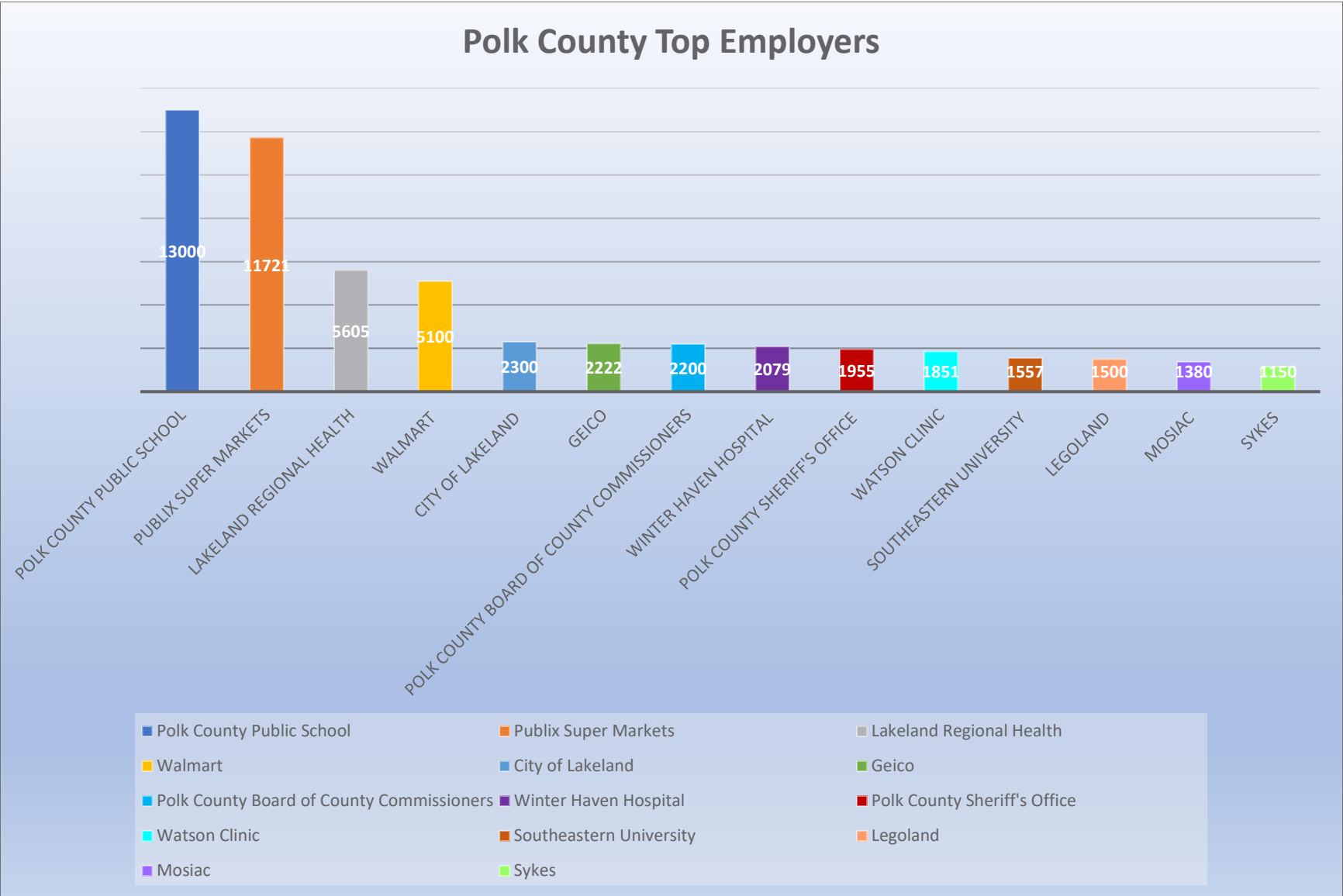
POLK COUNTY AT A GLANCE



Source: [United State Census Bureau](#)



POLK COUNTY AT A GLANCE



Source: [Central Florida Development Council](#)



POLK COUNTY AT A GLANCE

**Municipalities**

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



Municipality	1990	2000	2010	2017
City of Auburndale	8858	11032	13507	15973
City of Bartow	14716	15340	17298	19597
City of Davenport	1529	1924	2888	4544
Town of Dundee	2335	2912	3717	4497
City of Eagle Lake	1758	2496	2255	2570
City of Fort Meade	4993	5691	5626	6115
City of Frostproof	2875	2975	2992	3234
City of Haines City	11683	13174	20535	24304
Town of Highland Park	155	244	230	258
Town of Hillcrest Heights	221	266	254	284
City of Lake Alfred	3622	3890	5015	5941
Town of Lake Hamilton	1128	1304	1231	1393
City of Lakeland	70576	78452	97422	108054
City of Lake Wales	9670	10194	14225	16066
City of Mulberry	2988	3230	3817	4118
City of Polk City	1439	1516	1562	2141
City of Winter Haven	24725	26487	33874	41280



**HAINES CITY**  
THE HEART OF FLORIDA



## PUBLIC SCHOOLS IN POLK COUNTY

**Elementary (64)**

Alta Vista Elementary  
 Alturas Elementary  
 Auburndale Central Elementary\*  
 Bartow Elementary Academy  
 Ben Hill Griffin Elementary  
 Bethune Academy  
 Boswell Elementary  
 Brigham Academy  
 Caldwell Elementary  
 Carlton Palmore Elementary  
 Chain of Lakes Elementary  
 Churchwell Elementary  
 Cleveland Court Elementary  
 Combee Academy of Design & Engineering  
 Crystal Lake Elementary\*  
 Dixieland Elementary  
 Dr. N.E. Roberts Elementary  
 Dundee Elementary Academy  
 Eagle Lake Elementary\*  
 Eastside Elementary  
 Elbert Elementary  
 Floral Avenue Elementary  
 Frostproof Elementary\*  
 Garden Grove Elementary  
 Garner Elementary\*  
 Griffin Elementary  
 Highland City Elementary  
 Highlands Grove Elementary  
 Horizons Elementary  
 Inwood Elementary  
 Jesse Keen Elementary\*  
 Kathleen Elementary  
 Kingsford 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\*  
 Padgett Elementary  
 Palmetto Elementary  
 Phillip O'Brien Elementary  
 Pinewood Elementary  
 Polk City Elementary  
 Purcell Elementary  
 R. Bruce Wagner Elementary  
 Sandhill Elementary\*  
 Scott Lake Elementary  
 Sikes Elementary  
 Sleepy Hill Elementary\*  
 Snively Elementary\*  
 Socrum Elementary\*  
 Southwest Elementary  
 Spessard Holland Elementary  
 Spook Hill Elementary\*  
 Stephens Elementary  
 Valleyview Elementary  
 Wahneta Elementary\*  
 Wendell Watson Elementary  
 Winston Academy of Engineering

**Elementary/Middle (5)**

Blake Academy  
 Citrus Ridge Academy  
 Davenport School of Arts  
 Jewett School of Arts  
 Rochelle School of Arts

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

Doris Sanders Learning Center  
 Gause Academy of Leadership\*  
 Gibbons Street Preschool Center\*  
 Jean O'Dell Learning Center  
 Karen M. Siegel Academy  
 Polk Acceleration Academy  
 Polk Virtual School/DVIP  
 REAL Academy  
 Roosevelt Academy

**Middle (20)**

Bartow Middle School  
 Boone Middle School  
 Crystal Lake Middle School  
 Denison Middle School  
 Dundee Ridge Middle Academy  
 Jenkins Academy  
 Jewett Middle Academy  
 Kathleen Middle School  
 Lake Alfred-Addair Middle  
 Lake Gibson Middle School  
 Lake Marion Creek Middle  
 Lakeland Highlands Middle  
 Lawton Chiles Middle Academy  
 McLaughlin Middle School\*  
 Mulberry Middle School  
 Sleepy Hill Middle School  
 Southwest Middle School  
 Stambaugh Middle School  
 Union Academy  
 Westwood Middle School

**Middle/Secondary (2)**

Fort Meade Middle/Sr High  
 Frostproof Middle/Sr High

**Secondary (13)**

Auburndale High School  
 Bartow High School/ Bartow IB/ Summerlin  
 George Jenkins High School  
 Haines City High School/IB East  
 Kathleen High School  
 Lake Gibson High School  
 Lake Region High School  
 Lakeland High School/ Harrison Arts Center  
 Mulberry High School  
 Polk Virtual School  
 Ridge Community High School  
 Tenoroc High School  
 Winter Haven High School





## PUBLIC SCHOOLS IN POLK COUNTY

**Career Centers (3)**

Ridge Career Center  
Traviss Career Center  
Davenport Community

**Adult Schools (2)**

East Area Adult  
West Area Adult

**Alternative Education/DJJ - School Board (13)**

B.E.S.T.  
Bartow Youth Academy  
Bill Duncan Opportunity Center  
Donald E. Woods Opportunity Center  
Hospital Homebound  
Mark Wilcox Center  
New Beginnings Youth Center  
New Horizon  
PCSO Juvenile Center  
Polk Halfway House  
Ridge Teen Parent  
Traviss Teen Parent  
South County Center

**Alternative Education/DJJ-Private (2)**

Highlands Youth Academy  
PACE. for Girls, Inc.

**Conversion Charter (9)**

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

**Charter Schools (21)**

Achievement Academy (3 Sites)  
Berkley Accelerated Middle  
Edward W. Bok Academy North  
Compass Middle Charter School\*\*  
Cypress Junction Montessori  
Discovery High School  
Edward W. Bok Middle Academy  
Hartridge Academy  
Lakeland Montessori Middle  
Lakeland Montessori Schoolhouse  
Language and Literacy Academy for Learning  
Magnolia Montessori Academy  
McKeel Academy Central  
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.

**Head Start (2\*)**

Haines City Community Center Head Start  
Winter Haven Community Center Head Start

\*Schools above with an asterisk have a Head Start Center located on their campus. There are a total of 22 Head Start sites.





## PRIVATE SCHOOLS IN POLK COUNTY

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

Spirit Christian Academy                      K-12

**BARTOW**

First United Methodist School                      PreK-8

Word of Life Christian School                      K-12

**DAVENPORT**

Ridge Christian Academy                      PreK-12

Heart Transformation (All-boys)                      5-12

Poinciana Christian Preparatory School                      K-12

**Fort Meade**

Ft Meade Academy                      K-9

**HAINES CITY**

Landmark Christian School                      K-12

Lighthouse Christian School                      1-12

Love To Learn Inc.                      K-9

New Pact Christian Academy                      4-12

**LAKE WALES**

Canaan Academy                      K-5

Candlelight Christian Academy                      K-12

Lake Wales Lutheran School                      PK-5

The Vanguard School                      6-12

**LAKELAND**

Calvary Baptist Church Academy                      K-12

Christ Community                      K-5

Crossroads School                      K-12

Excel Christian Academy                      PreK-12

Families of Faith Academy                      K-12

Geneva Classical Academy                      PreK-12

Greater Faith Academy                      K-8

Greater St. Paul Academy                      PreK-9

**CITY/SCHOOL**                      **GRADES OFFERED****LAKELAND continued**

Heritage Christian Academy                      K-12

Lakeland Adventist Jr. Academy                      K-8

Lakeland Christian School                      PreK-12

Lakeland Grace Academy (All Girls)                      6-12

Lakeland Institute of Lakeland                      3-12

Parkway Christian Academy                      K-12

R School Lakeland                      PreK-8

Resurrection Catholic School                      PreK-8

Santa Fe Catholic School                      9-12

St. Anthony Catholic School                      PreK-8

St. Joseph Academy                      PreK-8

St. Luke's Christian Academy                      PreK-5

St. Paul Lutheran School                      PreK-8

The Monarch School                      K-12

The Roberts Academy                      2-6

Victory Christian Academy/Preschool                      PreK-12

Whitestone Academy                      PreK-12

**MULBERRY**

Mulberry Christian Academy/Preschool                      PreK-12

Old Paths Christian Academy                      4-12

**WINTER HAVEN**

All Saints Academy                      PreK-12

Grace Lutheran School                      PreK-8

Immanuel Lutheran                      PreK-8

Bethel Christian Academy                      PreK-9

Oasis Christian Academy                      PreK-12

R School Winter Haven                      K-3

St. Joseph Catholic School                      PreK-8

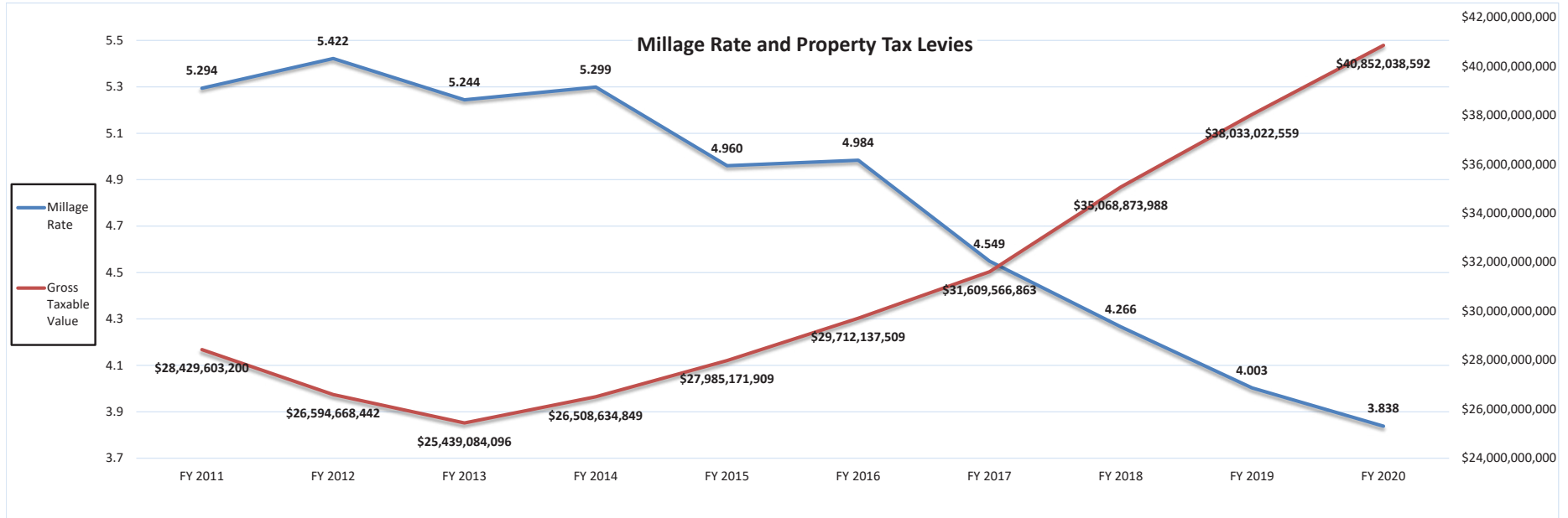
St. Paul's Episcopal School                      K-6

Winter Haven Adventist Academy                      K-6

Winter Haven Christian School                      PreK-12



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



**MILLAGE RATES**

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Required Local Effort	5.294	5.422	5.244	5.299	4.960	4.984	4.549	4.266	4.003	3.838
Discretionary Critical Needs Operating	0.998	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748
Local Capital Improvement/Capital Outlay	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
<b>Total Local Tax Rate</b>	<b>7.792</b>	<b>7.67</b>	<b>7.492</b>	<b>7.547</b>	<b>7.208</b>	<b>7.232</b>	<b>6.80</b>	<b>6.514</b>	<b>6.251</b>	<b>6.086</b>

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

**ESTIMATED PROPERTY TAX LEVIES AND COLLECTIONS**

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Total Polk County										
Gross Taxable Value *	\$28,429,603,200	\$26,594,668,442	\$25,439,084,096	\$26,508,634,849	\$27,985,171,909	\$29,712,137,509	\$31,609,566,863	\$35,068,873,988	\$38,033,022,559	\$40,852,038,592
Property Taxes Levied	\$212,994,587	\$199,247,256	\$191,988,768	\$191,074,240	\$202,388,763	\$201,953,399	\$205,904,718.55	\$219,215,531.30	\$237,744,424.02	\$255,366,093.24
Tax Collections **										
Required Local Effort	\$144,486,067	\$138,428,441	\$128,066,455	\$134,850,486	\$133,254,195	\$142,161,882	\$138,040,243	\$143,619,664	\$146,156,342	\$150,518,519
Discretionary Operating	27,237,834	19,097,100	18,267,298	19,035,321	20,095,592	21,335,692	22,698,198	25,182,257	27,310,753	29,335,032
Local Capital Improvement/Capital Outlay	40,938,629	38,296,323	36,632,281	38,172,434	40,298,648	42,785,478	45,517,776	50,499,179	54,767,552	58,826,936
<b>Total Collections</b>	<b>\$212,662,530</b>	<b>\$195,821,864</b>	<b>\$182,966,034</b>	<b>\$192,058,241</b>	<b>\$193,648,435</b>	<b>\$206,283,052</b>	<b>\$206,256,217</b>	<b>\$219,301,100</b>	<b>\$228,234,647</b>	<b>\$238,680,487</b>

\* 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:  $\$50,000 \times 3\% = \$1,500$  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.

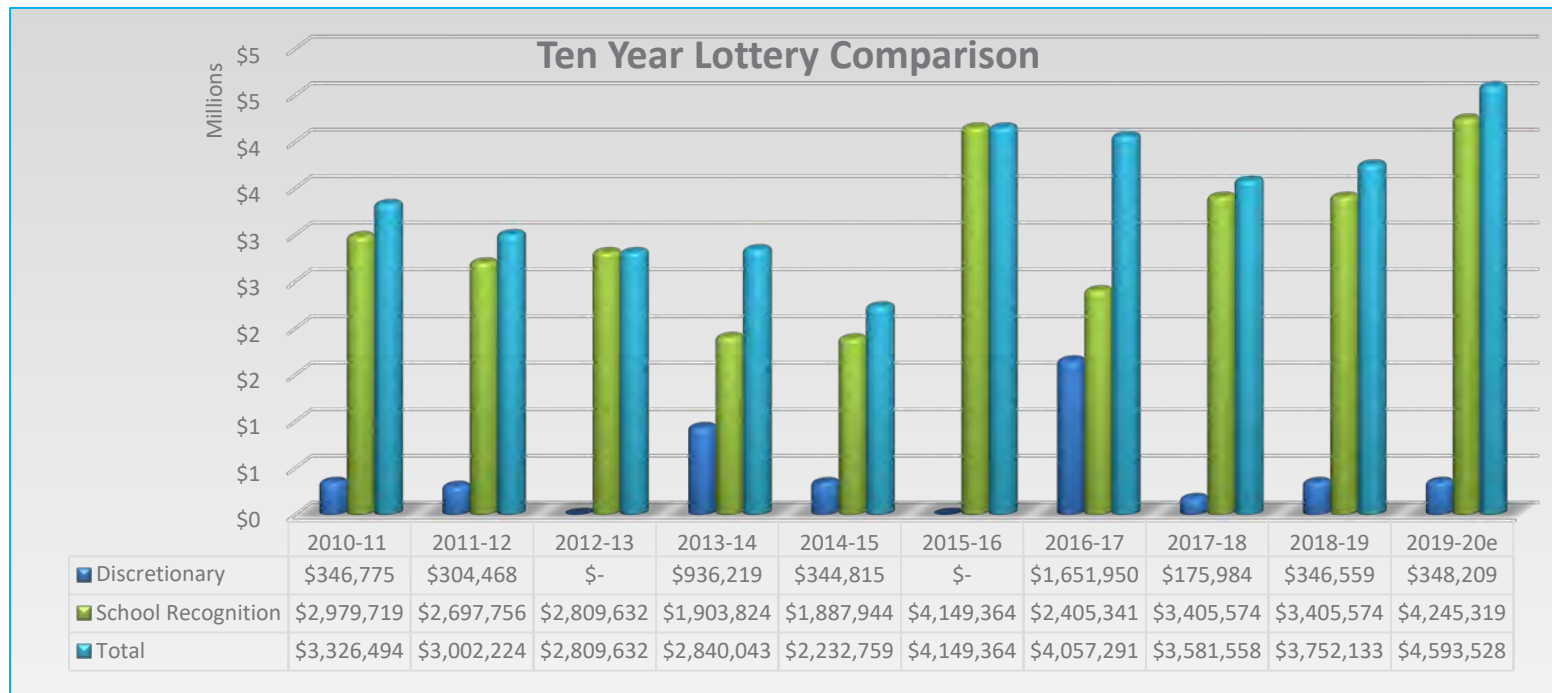




FLORIDA LOTTERY DOLLARS

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 2018-19, there were Discretionary Lottery Funds of \$346,559 awarded after school grades and School Recognition Dollars were finalized. Discretionary Lottery Funds are estimated to be \$348,209 for 2019-20.





DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

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



Sleepy Hill students Ryder Walters, Michelle Berrios and Madison Dolyac won third place at the National SkillsUSA Championship in KY, in the Team Engineering Challenge competition. The bridge-building assignment pitted them against 10 other teams from around the country. They are the first middle school team from Florida to ever receive a medal at the Championship.

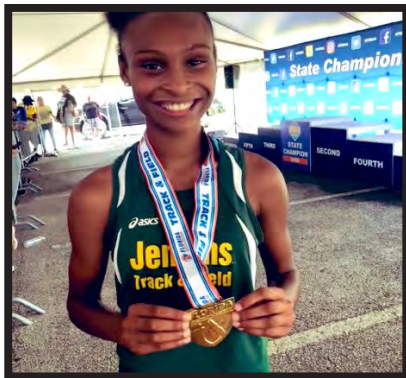
“It was definitely a surprise,” Ryder said in a telephone interview. “We put in a lot of work and we wanted to try our best and we were just surprised with the outcome.”

“They all had significant roles that they played, and they worked well together — they had a blast,” said their teacher Amy Hamilton. “As the advisor, I would go in once in a while and check on them, but I didn’t want them to feel my nervous energy.”

Denison Middle’s robotics team made history when they qualified for the 2019 SeaPerch Challenge, an international underwater robotics competition at the University of Maryland.

The team—which was created this year scored an invite despite facing many experienced competitors at the regional level. They were the first team from PCPS to ever make it to the event. They finished 38 out of 96 teams in the middle school category.

“There were others that had more experience, and our team made it through said Aymette Medina Jorge, Teacher and robotics coordinator. They are rookies and they made it.”



Congratulations to George Jenkins High Alicia Ruiz, who became the school’s first-ever girls track state champion.

She set team and county records with her time of 2:11.25 in the 800-meter final during the high school Track and Field State Championship at the University of North Florida.” Honestly, I can’t believe I did it, but I was training hard for this. Its like a dream”

Mulberry High’s Brenda Alvarez-Lagunas valedictorian for the Class of 2019 delivers one of the most memorable speeches in Polk County history.

Throughout her speech, Brenda used fruit as a metaphor for her young life. She quotes her parents came to the US where they spent hours in the sunbaked fields each day picking cucumbers, blueberries and strawberries.

Witnessing her parents’ hard work is what motivated Brenda to work hard in school and become the valedictorian and was accepted as an incoming freshman at Stanford University in California. “Oftentimes, students like me, they’re ashamed of their backgrounds. And, I wanted to change that. They shouldn’t. Their upbringing made them who they are.”



## DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

### 2019 Polk County Teacher and School Related Employee of the Year

#### Jenny Cyran — 2019 Polk County Teacher of the Year award winner profile:

Ms. Cyran believes successful teachers are those who take the time to build trust and cooperative relationships with students and their families. She considers the classroom to be a student's "second home," where they can be free of judgment and embrace their mistakes as great learning opportunities. She often visits students' homes, so she can offer parents resources to help their children. Even while battling cancer, she continues to put in extra effort and spends time on Saturdays tutoring students. Ms. Cyran enjoys mentoring new teachers, so they don't feel overwhelmed. She also mentors female students through the Girls of Integrity program, which aims to help girls be strong academically, socially and behaviorally. Along with her fellow teachers, Ms. Cyran established the National Elementary Honor Society at Horizons Elementary. She also volunteers as a Special Olympics coach, mentor and unified partner for several sports.



#### Cynthia Wimberley — 2019 Polk County School-Related Employee of the Year award winner profile:

As a cafeteria manager, Ms. Wimberley does more than keep a spotless kitchen and cafeteria and serve tasty food to Sandhill Elementary's students. Her desire to see all students succeed inspired her to create a new program. She meets with students who are struggling to develop behavior plans, and speaks with the children daily, reminding them to behave well. Ms. Wimberley explains that if they keep up their good behavior, they will earn a reward — which could be anything from a huge Star Wars ship, to a remote-controlled race car or a Lego set. Another one of her special projects is to give fruit baskets to students as a reminder to eat healthy. The students love to win the fruit baskets, and administrators are happy to see them take healthy snacks home to share with their families.



DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS



Polk County Public Schools' school grades data includes both traditional and charter schools. See the complete reports on Florida's latest school grades at <http://www.fldoe.org/accountability/accountability-reporting/school-grades/>.





**DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS**

**Polk County Principal a Finalist for Innovative Principal of the Year Award**

Christopher Miller of Bartow Middle School" is one of three statewide finalists for the Innovative Principal of the Year Award, an honor presented by the Florida Council of Instructional Technology Leaders (FCITL).

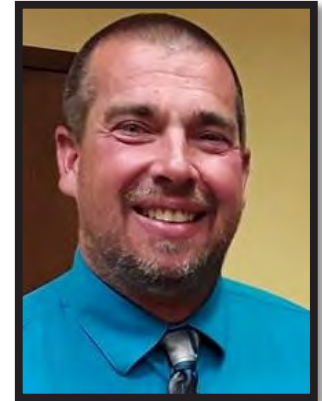
Mr. Miller is Polk County Public Schools' Innovative Principal of the Year for 2018-19.

Under his leadership, Bartow Middle school grade went was brought up to a "C" an created a culture in which teachers clamor to work and students know they are loved. He has ensured that all LCMA students have adequate digital access, and LCMA has served as a mentor school for tech innovation by providing peer support to other teachers in our district.

Mr. Andrews also has been noted for supporting his staff's technology ventures. This year, LCMA math teachers have embarked on an ambitious project to build Raspberry Pi-driven computers for students and schools in developing nations.

Being named Innovative Principal of the Year is a testament to the teachers and students at Lawton Chiles Middle Academy, Mr. Andrews said.

"It's something for all of us," he said. "I supply the platform and resources for them to be risk-takers. I want us to be creative and provide an engaging environment for the kids."



**Kelly Educational Staffing Florida Substitute Teacher of the Year**

Congratulations to Mary Harn, who was named Florida's Substitute Teacher of the Year by Kelly Educational Staffing!

Ms. Harn was one of 26 state honorees chosen this year from Kelly's 64,000-plus substitute teachers nationwide. Winners were recognized for their contributions to schools and student achievement.

## DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

Congratulations to our newest class of School Safety Guardians. Each Guardian underwent an extensive screening and training process with the Polk County Sheriff's Office. We appreciate PCSO's support for this vital endeavor, and their unwavering commitment to the safety of our campuses. We look forward to a safe and productive school year with our Guardians and law enforcement partners. Our Superintendent continues to stand strong in her commitment to not arm teachers, so that teachers can focus on their main priority to educate our students.





DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS



New A/C system in the kitchen at Ben Hill Griffin Jr. Elementary.



New ADA-compliant restrooms at Lake Alfred Elementary.



Bartow High School Renovation.

**WHAT ARE JUST SOME OF THE PROJECTS FUNDED THROUGH SALES TAX MONEY?**

15 FREEZER COOLERS    9 NEW SCHOOLS

11 MASTERPLANS FOR MODERNIZATION

43 CLASSROOM ADDITIONS

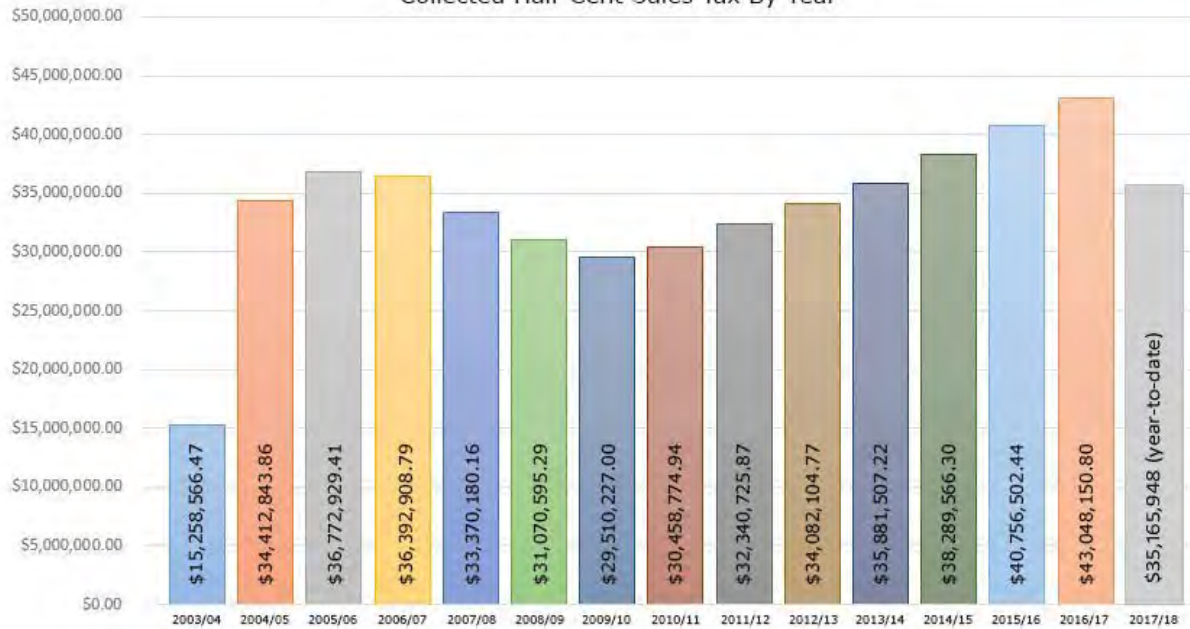
26 ROOFS    46 PLAYGROUNDS AND PLAYCOURTS



A/C upgrades at Haines City High School.

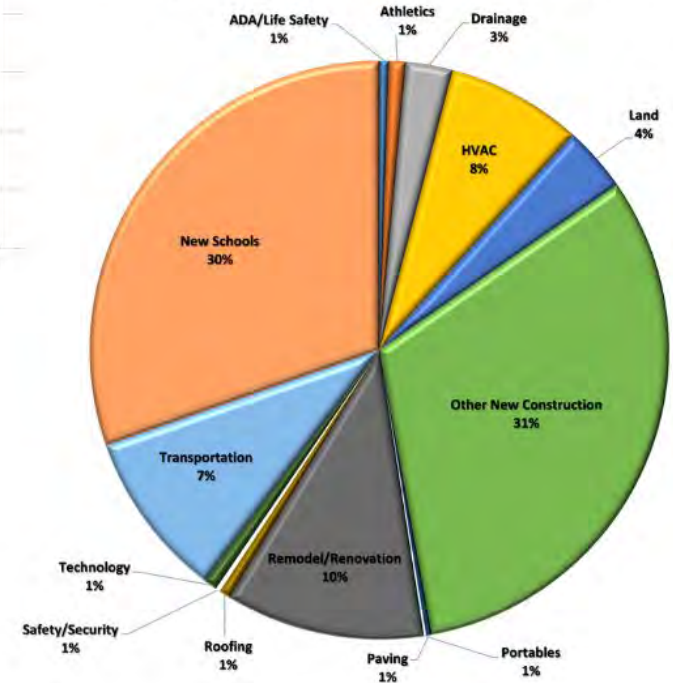
DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

Collected Half-Cent Sales Tax By Year



**THANK YOU,  
POLK COUNTY!**

1/2 PENNY SALES TAX TOTAL BY PROJECT TYPE



For more information on The Polk Promise 1/2 Cent Sales Tax Initiative, please visit us at <https://www.polkpromise.net/>.



## DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

## Florida Standards Assessments

ELA										
Grade	District Name	2017			2018			2019		
		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	228,104	303	58	221,791	302	57	216,823	302	58
	Polk	8,534	300	53	8,352	299	51	8,437	299	52
Grade 4	Statewide	207,646	312	56	215,757	312	56	211,342	313	58
	Polk	7,199	310	51	7,897	309	48	7,862	309	48
Grade 5	Statewide	211,492	321	53	211,019	322	55	218,818	322	56
	Polk	7,936	316	44	7,377	319	50	8,099	317	47
Grade 6	Statewide	200,787	325	52	211,076	325	52	211,371	326	54
	Polk	7,227	321	45	8,040	319	41	7,429	323	48
Grade 7	Statewide	198,530	332	52	201,077	331	51	212,177	332	52
	Polk	7,014	329	45	7,409	326	42	8,132	326	42
Grade 8	Statewide	198,216	338	55	201,907	339	58	205,229	338	56
	Polk	6,989	333	46	7,228	335	49	7,524	334	48
Grade 9	Statewide	199,159	342	52	199,391	342	53	203,549	343	55
	Polk	7,227	337	43	7,247	337	43	7,466	338	45
Grade 10	Statewide	197,881	348	50	194,223	349	53	196,275	349	53
	Polk	6,767	343	38	6,957	343	40	6,929	344	42



## DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

Math										
Grade	District Name	2017			2018			2019		
		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	228,683	302	62	222,815	301	62	216,371	302	62
	Polk	8,608	300	58	8,430	299	56	8,402	298	56
Grade 4	Statewide	210,058	316	64	217,354	315	62	210,377	316	64
	Polk	7,342	314	60	8,049	312	57	7,886	311	56
Grade 5	Statewide	213,943	323	57	213,417	324	61	219,218	324	60
	Polk	8,105	317	47	7,458	321	56	8,107	319	51
Grade 6	Statewide	196,625	323	51	202,926	324	52	201,868	325	55
	Polk	7,361	317	39	8,098	317	40	7,385	321	47
Grade 7	Statewide	178,652	329	53	180,509	330	54	182,837	330	54
	Polk	6,408	322	40	6,506	322	40	7,123	321	39
Grade 8	Statewide	132,360	333	46	130,496	332	45	130,632	333	46
	Polk	5,328	328	36	5,202	327	34	5,208	326	35





DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

Algebra 1										
Grade	District Name	2017			2018			2019		
		Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above	Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above	Number of Students	Mean Scale Score	Percentage in Achievement Levels 3 and Above
All Grades	Statewide	197,871	502	62	201,431	503	63	207,060	502	62
	Polk	6,713	493	49	5,437	502	65	7,072	494	51

Algebra 2										
Grade	District Name	2017			2018			2019		
		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	120,162	506	49	NA	NA	NA	NA	NA	NA
	Polk	3,626	496	32	NA	NA	NA	NA	NA	NA

NA: not accessed in 2017-18

Geometry										
Grade	District Name	2017			2018			2019		
		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	174,877	499	54	187,645	501	57	196,954	501	57
	Polk	6,781	487	35	6,556	491	41	5,968	498	54



DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

Next Generation Sunshine State Standards, Statewide Science Assessments

Science										
Grade	District Name	2017			2018			2019		
		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	212,952	200	51	211,927	202	55	218,715	200	53
	Polk	8,000	196	44	7,452	199	51	8,115	196	45
Grade 8	Statewide	190,652	200	48	193,801	201	50	195,621	201	48
	Polk	7,021	196	40	7,220	197	42	7,430	197	41

School Grades

School Grades Summary - Polk						
	2018		2019		Change	
	N	%	N	%	N	%
<b>A</b>	23	18%	26	20%	3	2%
<b>B</b>	27	21%	29	23%	2	2%
<b>C</b>	66	52%	48	38%	-18	-14%
<b>D</b>	7	6%	21	16%	14	10%
<b>F</b>	0	0%	0	0%	0	0%
<b>I</b>	4	3%	4	3%	0	0%
<b>TOTAL</b>	127		128			

Percentages may not add to 100 due to rounding  
 Data taken from FLDOE School Grades before 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%

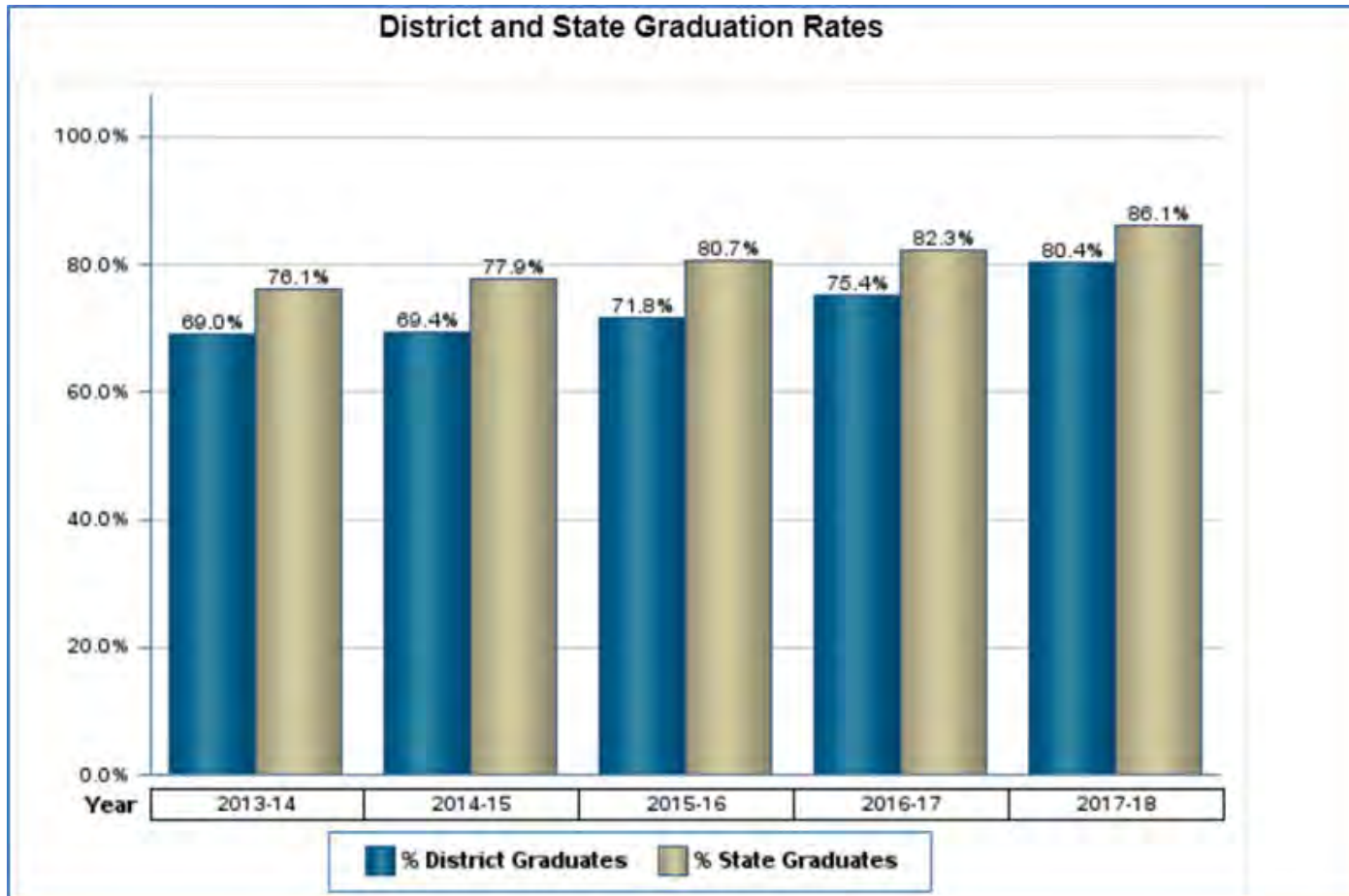
Source: College Board Advanced Placement Current Year Score Summary – Aggregated for Districts (2018)



DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

**Graduation Rates**

Graduation rate data, as specified by the state of Florida, is developed to provide accurate school-level data. Florida and Polk's rates are based on a universe of data and require tracking of all individuals over a four-year span instead of simply comparing aggregates of data. Drop-outs, out-of-county transfers, and students who take more than four years to graduate are not included in these figures.



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



## DISTRICTWIDE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS

**Polk**  
**Federal Graduation Rate by Race**  
**2016-17 and 2017-18**

School Name	2016-17				2017-18			
	White Grad Rate	Black Grad Rate	Hispanic Grad Rate	Total Percentage	White Grad Rate	Black Grad Rate	Hispanic Grad Rate	Total Percentage
Auburndale High	84.5%	84.1%	80.0%	83.4%	86.4%	89.3%	83.7%	86.0%
Bartow High	89.5%	80.0%	89.3%	88.2%	89.5%	86.3%	90.0%	88.9%
Frostproof Middle/Senior High	76.5%	70.0%	80.9%	78.6%	85.1%	94.7%	85.2%	87.2%
Ft. Meade Middle/Senior High	90.2%	85.0%	82.4%	86.3%	100.0%	100.0%	96.7%	98.8%
George W. Jenkins High	89.8%	81.9%	87.0%	87.9%	97.7%	97.3%	96.4%	97.0%
Haines City High	77.1%	68.2%	79.0%	76.6%	81.4%	81.3%	84.9%	83.8%
Kathleen High	77.0%	76.9%	70.9%	75.2%	74.9%	84.7%	79.9%	79.2%
Lake Gibson High	83.9%	82.4%	81.4%	82.6%	89.9%	91.1%	90.1%	89.6%
Lake Region High	77.7%	80.3%	74.6%	77.1%	79.9%	78.8%	80.6%	79.8%
Lake Wales High	89.5%	85.9%	83.5%	87.2%	92.9%	94.7%	87.9%	92.2%
Lakeland High	91.6%	81.5%	88.0%	88.1%	96.3%	90.8%	88.0%	93.5%
McKeel Academy of Tech.	100.0%	*	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Mulberry High	86.6%	84.0%	88.2%	87.3%	89.7%	91.2%	89.5%	90.4%
Ridge Community High	89.3%	89.3%	80.7%	84.7%	83.2%	89.7%	80.8%	82.7%
Tenoroc High	71.1%	70.0%	69.5%	70.7%	70.6%	81.3%	84.8%	76.2%
Winter Haven High	82.8%	76.9%	85.1%	81.7%	85.5%	91.1%	87.1%	87.2%
Polk District	77.7%	69.6%	75.1%	75.4%	82.4%	77.5%	79.5%	80.4%

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

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





**POLK COUNTY**  
**PUBLIC SCHOOLS**  
STUDENTS FIRST

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## GLOSSARY OF TERMS

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

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

**Accrual Basis of Accounting**

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

**Agency Funds**

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

**Appropriation**

Funds set aside for a specific purpose

**ARRA**

American Recovery and Reinvestment Act

**Assessed Valuation**

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

**Base Student Allocation (BSA)**

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

**Bonds –Sale of Local Bonds**

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

**Budget, Adopted**

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

**Budget, Balanced**

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



## GLOSSARY OF TERMS

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### **Budget, Tentative**

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

### **Budget, Tentative Adopted**

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

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

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

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

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

### **Capital Outlay Transfer**

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

### **Capital Projects Funds**

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

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

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

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



## GLOSSARY OF TERMS

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### **Charter School**

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

### **Charter School, Conversion**

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

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

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

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

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

### **Cost Center**

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

### **Cost Factors**

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

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

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

### **Debt Service Funds**

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



**GLOSSARY OF TERMS**

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

**Depreciation**

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

**Discretionary Operating Millage Levy**

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

**District Cost Differential (DCD)**

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

**Encumbrances**

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

**Exceptional Student Education (ESE)**

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

**Expenditure**

Actual payments made for goods or services.

**Fiscal Year**

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

**Florida Comprehensive Assessment Test (FCAT)**

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

**Florida Education Finance Program (FEFP)**

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





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**GLOSSARY OF TERMS**

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

**Florida Standards**

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

**Fringe Benefits**

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

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

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

**Full Time Equivalent (FTE)**

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

**Fund**

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

**Fund Balance**

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

**General Fund**

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



## GLOSSARY OF TERMS

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### **Governmental Funds**

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

### **Homestead Exemption**

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

### **Internal Service Funds**

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

### **Millage**

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

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

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

### **Modified Accrual**

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

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

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

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

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



**GLOSSARY OF TERMS**

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**QZAB**

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

**Required Local Effort (RLE)**

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

**Revenue**

The income of a government from taxation and other sources.

**SBE/ COBI Bonds**

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

**School Discretionary Funds**

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

**Special Revenue Funds**

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

**State Categoryals**

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

**Surplus**

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

**Tax Redemptions**

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

**Unweighted FTE**

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



## GLOSSARY OF TERMS

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### **Voluntary Pre-Kindergarten**

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

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

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

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

### **Weighted FTE**

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

### **Workload**

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

### **Workforce Development**

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



**LIST OF ACRONYMS**

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



**LIST OF ACRONYMS**

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



**LIST OF ACRONYMS**

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



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## ***2019 - 2020***

### **School Year**



### ***Polk County Public Schools***

*Jacqueline Byrd  
Superintendent*



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

Lynn Wilson  
Board Chairman  
District 6

Billy Townsend  
District 1

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**Philosophy of Developing a Staffing Plan**

The major portion of any school District budget supports personnel who provide services to students. The Staffing Plan is designed to provide an equitable distribution of available personnel services for the entire Polk County School District in accordance with the 2016-2021 District Strategic Plan.

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

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

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

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

**Class size compliance change**

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

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

1002.31 Public school parental choice:  
 (9) For a school or program that is a public school of choice under this section, the calculation for compliance with maximum class size pursuant to s. 1003.03 is the average number of students at the school level.





**Polk's Personnel Staffing Unit**

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

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

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

<b>Equivalency Factors</b>			
	2018-2019	2019-2020	2019-2020
Teacher			1.000000
Entry Level Teacher	63,284.7723	64,730.08	0.894250
Para 01 (Basic, ESOL)	58,563.	57,884.90	0.464386
Para 02 (ESE, Media I, PE, CLM)	27,652.55	29,412.43	0.462423
Para 03 (ESE SC/SS, Media II)	27,845.93	29,932.69	0.473398
Para 03-8	28,638.69	30,643.10	0.639968
Para 04 (Voc, ESE Specialized)	37,009.53	41,425.17	0.485743
Para 05 (Cosmetol, Massage)	29,108.79	31,442.20	0.424662
Para 05-8	24,715.92	27,488.38	0.517163
Para 06 (Adj Yth)	34,013.72	33,476.01	0.643376
Para 07 (Virtual EF)	40,475.56	41,645.79	0.579175
Para 07-8 (CDAT)	34,677.63	37,490.04	0.662760
Para 08 (NW Mgr Para)	40,742.82	42,900.48	0.596730
Para 09 (LPN)	36,518.99	38,626.37	0.664576
Para 10 (OTA, PTA)	40,611.01	43,045.00	0.900815
Para SI 00	55,439.16	58,309.83	0.429344
Para SI 01	28,493.53	27,830.33	0.467373
Para SI 02	29,422.96	30,253.07	0.595299
Para SI 03	39,536.92	38,533.75	0.657033
Para SI 04	38,788.99	42,529.79	0.767007
Para SI 05	46,069.48	49,648.42	0.933007
1/2 Para (Basic)	54,607.18	60,393.64	0.297232
12-Mo. Sec'y	17,399.87	19,239.82	0.584606
11-Mo. 8 Hr. Sec'y	35,516.10	37,647.39	0.535294
11-Mo. 4 Hr. Sec'y	33,574.00	34,649.65	0.337686
10-Mo. 8 Hr. Sec'y	20,360.60	21,858.43	0.498710
10-Mo. 4 Hr. Sec'y	29,870.22	32,281.52	0.319393
Asst Principal - El	18,508.71	20,677.35	1.328656
Asst Principal - Mid (11-mo)	83,072.20	88,104.01	1.387001
Asst Principal - Mid (12-mo)	87,792.15	89,780.67	1.484193
Asst Principal II - Mid (10-mo)	92,634.60	96,071.94	1.138049
Asst Principal II - Mid (11-mo)	70,357.02	73,666.00	1.267759
Asst Principal - Sr (11-mo)	77,147.28	81,414.83	1.524998
Asst Principal - Sr (12-mo)	95,770.88	98,713.20	1.605726
Asst Principal II - Sr (10-mo)	101,093.35	103,938.77	1.229564
Asst Principal II - Sr (11-mo)	75,882.08	79,589.76	1.322274
Dean	83,378.70	85,590.72	1.042530
Guidance - Elem	65,418.16	67,483.05	1.042870
Guidance - Mid	66,34	67,505.06	1.165013
Guidance - Sr	72,694.34	75,411.36	1.171423
Media	73,390.	75,826.29	1.111848
School Psych	70,653.07	71,969.99	1.329647
Social Worker	81,413.9362	86,068.14	1.045162
Sp/lan g Pathologist	64,964.	67,653.40	1.087782
Custodian	69,030.13	70,412.21	0.544798
Principal - El	33,029.9419	35,264.84	1.701877
Principal - Mid	106,908.	110,162.60	1.802658
Principal - Sr	112,610.63	116,686.20	1.885905
Director - Virtual School	118,776.71	122,074.80	1.7695.11
Principal Secretaries - 12 month	110,684.37	114,540.60	0.798161
	49,527.67	51,664.99	



The Instructional units, as designated in the Staffing Plan and approved by the Board, are allocated directly to the individual schools. The decentralization of the resources to the school level allows for increased flexibility by the schools in making resource allocation decisions most appropriate for each individual school. Appeal and reserve units are recommended by the Technical Assistance Team and approved by the Associate Superintendent, Human Resource Services; Associate Superintendent, Chief Financial Officer; and Associate Superintendent, Chief Academic Officer.

The District holds a group of units in reserve to help schools when their enrollment exceeds the PTM, or in other emergency situations. Units are reserved for regular education and for Exceptional Student Education to meet growth and periodic needs of the schools. Because our student population is changing so rapidly it is critical to be able to assist the schools in these types of situations.

This Staffing Plan is reviewed and updated annually.

**Staffing Formula**

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

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

**Step 2** Project next grade and center membership for 2019-2020.

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

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

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

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

As the projected student population increases, those positions that are generated by formula will also increase. The cost of this Staffing Plan has been compared to School Year 2019.

**Teacher Sharing**

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

**Example A - Teacher Sharing:** A Teacher is paid for by Triviss Technical College, but teaches at the campus of a particular high school. When this occurs the school is expected to return the allocation for the section taught by this Teacher to the District. In this situation the District has already allocated and funded a Teacher for those students. Therefore, two teachers are essentially assigned to those students, one from the District and one from Triviss. The school in this case is no longer entitled to the allocation of this Teacher unit. If a school has 4 teachers from Triviss teaching a full load on their campus the school will be responsible for returning 4 teaching units to the District. If it involves a partial teaching unit or sections, the school will return the partial unit or sections to the District. The FTE generated by these students will go to the school providing the teachers.

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

**Comparability**

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



**General Information**

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

**Technical Assistance Team**

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

**Network Manager**

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

**Testing Coordinator**

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

**School Security**

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

**Permanent Sub Teachers**

Schools may hire Permanent Substitutes which are funded by each individual school's Substitute Teachers Fund (10019900). To be cost effective, a school should be able to keep the Permanent Substitute in the classroom substituting 100% of the time. No advertisement required.

**Pilot Sub Teachers**

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

**All Day Instructional Assignment**

All-day instructional assignments for secondary schools may be used to assign a Teacher classes all-day. It will be necessary to appeal through the School's Regional Assistant Superintendent and Senior Manager, Staffing to assign an all-day teaching assignment. The value of the all-day instructional assignment will be determined by what is negotiated through the collective bargaining process and must be included as a part of the current allocated amount. An all-day instructional assignment may only be used for a teaching position. An all-day instructional assignment may not be added for Network Manager Teachers, Guidance Counselors, LEA Support Facilitators, Administrative Assistants (Deans), Testing Coordinators, or other like positions. An all-day instructional assignment may only be used for a Teacher who is teaching a full load of classes and approved through the appeal process regardless of funding source.

**Substitute Teacher All Day Instructional Assignment**

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

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

In order to meet the diverse needs of exceptional education students, Principals may find it necessary for some Elementary ESE teachers to work the entire student contact day with no planning period. When this is necessary, Principals must make every effort to adjust staff schedules to allow for planning periods. If schedules cannot accommodate planning periods, Principals should request that the Senior Manager, ESE Area review the schedules. When schedules cannot be resolved, the Principal and the Senior Manager, ESE Area may appeal for a supplement through the Senior Manager, Staffing to assign an all-day teaching assignment. All scheduling options must have been exhausted before an administrator will receive permission for this variance. If the appeal is granted the allocation blue sheets will be adjusted.

**Lead Teacher Stipend**

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

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



**Designated Change**

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

**Appeals & Conversions**

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

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

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

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

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

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

**Class Size**

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

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

**Scheduling Models**

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

**Allocation Audit**

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

**ESOL Program**

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

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

**Recommended Formula for ESOL Unit Allocations**

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



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

**Itinerant Fine Arts**

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

Considerations to include:

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

**New Schools**

Recommended Staffing for new schools:

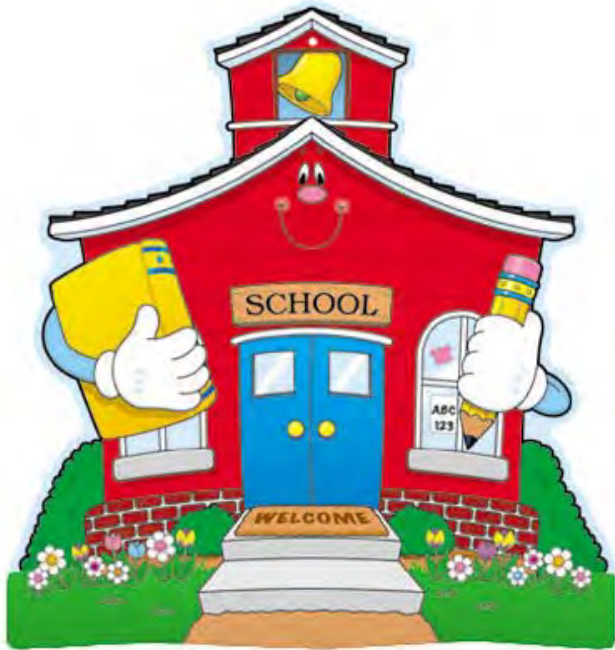
Startup staff:

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



**Polk County Schools**

# Elementary School Staffing



**Elementary School Staffing**

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

1. Art, Music & Physical Education units are calculated using the student enrollment and number of teaching units along with the number of DOE required weekly minutes per discipline.
2. When appealing for an additional secretary a school may use the Pre-K enrollment as part of the total enrollment.
3. Current Clinic Paraeducators will attrition to LPN's
4. Instructional Paraeducators must work in a direct instructional capacity only and include these job titles:
  - Basic
  - Computer Lab Manager
  - Physical Education
5. Increased enrollment must be stable for 10 working days before the Principal can submit appeal.
6. Appeals & Conversions are only for one (1) school year and must be d for the following school year.

appealed for again if neede

8th Day Enrollment	Add'l PE Para	Discretionary	Add'l Assistant Principal	Add'l 10-mo Secretary
600	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
700		<input checked="" type="checkbox"/>		
1,000			<input checked="" type="checkbox"/>	
1,100				<input checked="" type="checkbox"/>
1,200	<input checked="" type="checkbox"/>			

**No Paraeducator may be used in a clerical capacity.**





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

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

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

**Appeal Guidelines**

**Appeal for additional Teaching Units**

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

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

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

**Federal and Categorical Program Units**

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

**Class Size**

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

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

**Eighth Day Review**

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

**Elementary Eighth (8<sup>th</sup>) Day Review Procedure / Appeal Criteria**

After the Eighth (8<sup>th</sup>) 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.

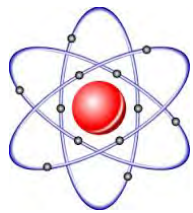
If a unit is approved as a result of an appeal, it must be noted that the appealed unit terminates at the end of the school year unless the unit is officially added through the next Staffing Plan.

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



**Polk County Schools**

# Acceleration & Innovation



**S**cience

**T**echnology



**E**ngineering



**M**ath

## Magnet/Choice Schools Staffing

The Magnet and Choice schools in Polk County serve as a tool to voluntarily diversify schools in targeted communities. Through controlled admission procedures, pre-determined capacities are maintained. The result is a site-specific educational program that enhances the educational experiences of children while providing a multicultural environment and a special focus. These schools provide the standard required curriculum of general education to students while using special learning themes, such as science, technology, engineering, arts and mathematics to attract students to the schools.

All magnet and choice school seats are filled only by application and have specific enrollment targets. The Unitary Status Agreement of 2000 commits the District to maintaining magnet and choice components.

Magnet Schools in Polk County include:

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

<b>Choice Schools</b>			
<b>School</b>	<b>Location</b>	<b>Grade Level</b>	
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 2019-2020 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 2019-2020 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 2019-2020 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 2019-2020 school year. Changes to the staffing of magnet or choice schools will be determined by program staffing. Program staffing is conducted by the following representatives: the Associate Superintendent, Human Resource Services; the Associate Superintendent, Chief Academic Officer; the Director, Personnel; the supervising Regional Assistant Superintendent; the Senior Director, Office of Acceleration and Innovation or designee; and the Associate Superintendent, Chief Financial Officer or designee.

If a magnet or choice middle school’s October FTE count drops below 21 on a 22 to 1 ratio and it does not exceed a ratio of 21 to 1 by the end of the first semester, the school will lose units. Additional increments will also result in the loss of units. New choice or magnet schools will have a one-year grace period to reach and maintain their projected enrollment. Magnet or choice schools adding a new grade level will have a one-year grace period for that grade level to reach and maintain that enrollment level.

**Class Size**

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

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

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

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



**Magnet Schools**

**Bartow Elementary Academy (K-5)**

(Science, Technology, Engineering and Math)

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

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

- Basic
- Computer Lab Manager
- Physical Education

PTM for FY20: 464

**Bethune Academy (K-5)**

(Science, Technology, Engineering and Math)

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

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

- Basic
- Computer Lab Manager
- Physical Education

PTM for FY20: 464



**Brigham Academy (K-5)**

(Science, Technology, Engineering and Math)

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

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

- Basic
- Computer Lab Manager
- Physical Education

PTM for FY20: 528

**Combee Academy of Design and Engineering (K-5)**

(Design and Engineering)

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

\*Physical Education Paraeducator earned at enrollment of 600 plus  
Instructional Paraeducators must work in a direct instructional capacity only and include these job titles:

- Basic
- Computer Lab Manager
- Physical Education

PTM for FY20: 656



**Dundee Elementary Academy (K-5)**

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

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

- Basic
- Computer Lab Manager
- Physical Education

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

PTM for FY20: 529  
Enrollment Cap: 564

**Dundee Ridge Middle Academy (6 -8)**

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

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

\*\*Not subject to Class Size Law.

PTM for FY20: 795

Enrollment Cap: 880



**Jewett School of the Arts (K-8)**

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

PTM for FY20: Elementary 464 & Middle 264 for a total PTM of 728

**Jewett Middle Academy (6-8)**

(Middle Years Programme)

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

\*\* Not Subject to Class Size Law.

PTM for FY20: 620



**Lawton Chiles Middle Academy (6-8)**

(Middle Years Programme)

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

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

\*\*Not subject to Class Size Law.

PTM for FY20: 660

**Lincoln Academy (K-5)**

(Science, Technology, Engineering and Math)

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

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

- Basic
- Computer Lab Manager
- Physical Education

PTM for FY20: 567



**Rochelle School of the Arts (K-8)**

(Visual and Performing Arts)

<b>Administration:</b>	Principal	(1)	
	Assistant Principal 12-month	(1)	
	Assistant Principal 11-month	(1)	
<b>Basic Support Units:</b>	Teacher, Basic Units	(37)	
	Teacher, Attractor Units		6)*
	(2 Visual Arts, 2 Dance, 4 Music, & 2 Drama/Theater)		
	Teacher, Class Size Units	(1)	
	Teacher, Reading	(1)	
	Teacher, Art	(1)	
	Teacher, Music (10.16)	(1)	
	Teacher, Physical Education	(2)	
	Guidance Counselors	(2)	
	Teacher, Network Mgr (10-mo)	(1)	
	Teacher, Testing Coordinator	(1)	
	Paraeducator – Instructional	(2)	
	Paraeducator - Clinic LPN	(1)	
	Paraeducator – Media II	(1)	
	Secretary, 12-month, Principal	(1)	
	Secretary, 12-month, School (T.O)	(1)	
	Secretary, 10-month, School	(2)	

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

- Basic
- Computer Lab Manager
- Physical Education

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

PTM for FY20: Elementary 496 & Middle 330 for a total PTM of 826

**Union Academy (6-8)**

(Middle Years Programme)

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

\*Opted to maintain 11-month Secretary  
PTM for FY20: 396



**Winston Academy of Engineering (K- 5)**

(STEM with focus on Engineering)

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

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

- Basic
- Computer Lab Manager
- Physical Education

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

PTM for FY20: 504  
Enrollment Cap: 535

**Choice Schools**

**Daniel Jenkins Middle Academy (6-8)**

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

\*\*Not subject to Class Size Law.

PTM for FY20: 510





**Davenport School of the Arts (K-8)**

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

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

- Basic
- Computer Lab Manager
- Physical Education

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

PTM for FY20: Elementary–638 & Middle 513 for a total PTM of 1151

**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 6<sup>th</sup> grade has the same teachers through 8<sup>th</sup> grade, thus eliminating the instructional loss of time getting to know the new students each year. KG & 1<sup>st</sup> loop, 2<sup>nd</sup> & 3<sup>rd</sup> loop, and 4<sup>th</sup> & 5<sup>th</sup> loop.

<b>Administration:</b>	Principal	(1)
	Assistant Principal, Elem 11-month	(1)
	Assistant Principal, Middle 12-month	(1)

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

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

- Basic
- Computer Lab Manager
- Physical Education

PTM for FY20: Elementary 418 & Middle 291 for a total of 709

**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.

<b>Administration</b>	Principal	(1)
	Assistant Principal 12-mo	(1)
	Assistant Principal 11-mo	(1)

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

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

**Additional units earned at increased enrollments based on 8<sup>th</sup> day count:**

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

No Paraeducator may be used in a clerical capacity.

**Instructional Allocation:**

**Traditional Middle School**

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

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

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

**Conversions**

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

**Appeal Guidelines**

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

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

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

**Eighth Day Review**

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

**Class Size**

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

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

**Special Configuration**

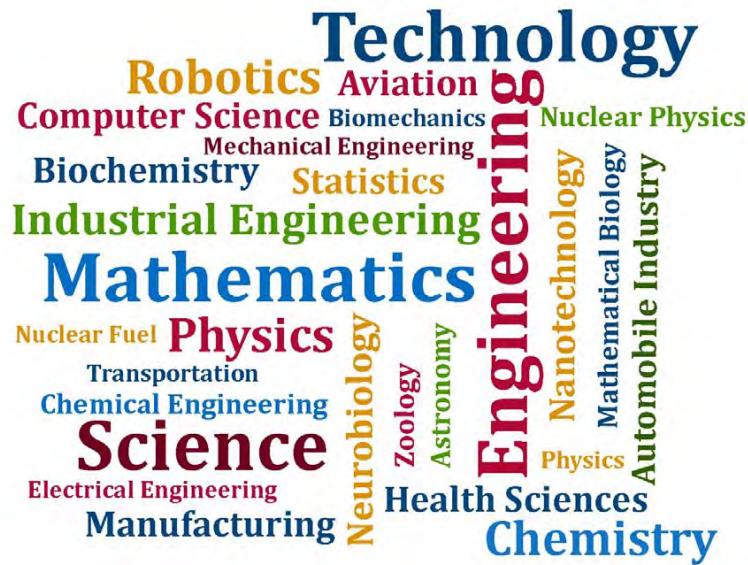
McLaughlin Fine Arts Academy receives 6 Fine Arts Teachers in addition to the other non-core unit allocation.

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



Polk County Schools

# High School Staffing



## Senior High School Staffing

### Senior High School

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

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

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

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

a. JROTC instructors will be allocated as follows:

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

This will be done in consultation with the military.

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

JROTC Summer Camp

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

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



- c. Schools that are participating in shared time enrollment with Ridge and/or Triviss Technical Colleges will not receive additional allocations for courses in which Triviss or Ridge are providing teachers. This needs to be taken into consideration at all times.
- d. When schools share students, the school where the instruction occurs will receive an adjustment to its Teacher allocation based on the number of periods the students receive instruction. Enrollment should be shown only at the school where the student is actually enrolled. FTE will be earned by the school providing the teachers.
- e. Core classes are program staffed using 1:25 and Non-Core classes are program staffed using 1:30.

**Conversions**

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

**Special Configurations**

A small school addition of 4 units is given to Mulberry Senior. Additional units are granted for Frostproof Middle/Senior (13 units) and Fort Meade Middle/Senior (12 units) because of their middle/senior configuration. Bartow Senior, Lakeland Senior and Haines City Senior are granted additional staffing based on enrollment/staffing formula to serve the additional classes they teach to the students of Bartow IB, Harrison, and Haines City IB. These allocations bring those schools into compliance with the student/teacher ratio of other schools. Both Fort Meade Middle/Senior and Frostproof Middle/Senior will earn one extra Guidance Counselor for Middle School.

**School Laboratories**

Because safety is the responsibility of many people, School Board, administration, teachers and parents, it is of high importance to provide an environment that has special equipment, adequately maintained power equipment, safe facilities, and a reasonable number of students, per period, who occupy the laboratory. Efforts should be made to limit the number of students assigned to a laboratory to the number of stations in the laboratory. If there is concern about this, the Technical Assistance Team will be consulted along with the Principal, Assistant Superintendent, Multiple Pathways Education, and the Regional Assistant Superintendent.

**Senior High Staffing**

<b>Administration</b>	Principal	(1)
	Assistant Principal 12-month	(1)
	Assistant Principal 11-month	(1)

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

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

**Additional School Staff**

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

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



**Cooperative Education**

**On-the-Job (OJT) Training**

According to the state’s Program Courses Standards that for every twenty students (or portion thereof) enrolled in the program, the Teacher-coordinator be given a minimum of one hour of OJT Coordination release time per day so that he/she can visit students on the job to manage the cooperative method of instruction effectively. Recommendation for instructor release periods for students enrolled in cooperative education courses in the following occupational areas:

- Agriscience and Natural Resources Education
- Business Technology Education
- Diversified Education
- Family and Consumer Sciences Education
- Health Science Education
- Industrial Education
- Marketing Education
- Public Service Education
- Technology Education

INSTRUCTOR Release Periods	ENROLLMENT	
	Minimum	Maximum
1	10	20
2	20	40

Any release period after two, will be negotiated by the Teacher and Principal, in concert with the Assistant Superintendent, Multiple Pathways Education, according to the number of student enrolled in OJT courses.

**Specialized Programs**

The level of administrative leadership required at Specialized Programs including Bartow IB, Haines City IB, Summerlin Academy, Harrison School for the Arts, and Central Florida Aerospace Academy will be determined by the Superintendent and Cabinet.

**Harrison School for the Arts**

Will be staffed as:

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

PTM for FY20: 600

**Haines City Senior High School International Baccalaureate Program**

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

PTM for FY20: 237

**Bartow Senior High School International Baccalaureate Program**

Will be staffed as follows:

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

PTM for FY20: 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)

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

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

PTM for SY20: 509

**Kathleen Aero-Space Academy**

<b>Administration</b>	Assistant Principal, 12-month	(1)
	Secretary, 11-month, School	(1)

PTM for SY20: 345

**Winter Haven High School Cambridge Program**

Teacher, Resource	(1)
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PTM for FY20: 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 (8<sup>th</sup>) day of school by the Senior Manager of Staffing, the Regional Assistant Superintendent and the Technical Assistance Team. Unit adjustments will be made at this time to the appropriate staffing levels. Additional reviews may occur during the school year as needed.

**Class Size**

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



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

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

## **Polk County Schools**

# **Learning Support Staffing**





**Learning Support Staffing**

**ESE Philosophy**

**Exceptional Student Education (ESE)** supports federal and state legislation emphasizing practices for students with disabilities and gifted learners to receive access to the general curriculum in the least restrictive environment.

**Staffing Specialists**

Allocations are based on one Staffing Specialist for every 5000 students based upon available funding.

**ESE Unit Guidelines**

Prior to making any staffing appeal schools will request a review of the school’s units by the Senior Manager, ESE Area. For classrooms only slightly over capacity a Paraeducator unit will be the first consideration. For classrooms significantly over capacity an additional Teacher may be considered. Self-contained Paraeducators should be used for classroom student contact as per the allocation, not other duty assignments. Schools will hire substitute Paraeducators when existing staff is absent or when positions are open. Classroom appeals for assistance should not be initiated until Paraeducator usage in the designated classroom has been maximized and verified.

Exceptional students in grades 10-12 often are involved in Career Education training programs offered off campus, such as Career Experiences Program or Career Placement Program. In appeals, these students are excluded from the secondary ESE teachers’ class lists for time they are on the job site. ESE instructional units allocated to schools **may not** be converted to office or non-student contact positions.

**ESE Units**

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

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

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

**Related Services**

The District allocates related services; e.g. Physical Therapy, Occupational Therapy, Speech Therapy, Language Therapy, and Adaptive P. E. that are shared among schools. The Senior Manager, ESE Area will coordinate services.

**Career Experiences**

At the high school level, paraeducators are used as vocational trainers at the job training sites in the community. As additional Paraeducators (vocational trainers) are needed, the Unit Appeal Form should be completed, including a list of students at each site in the area as well as those on the waiting list.

Broad guidelines are:  
**Exceptionality VE**

**Number of Students (8)**  
 One (1) ESE Paraeducator (vocational trainer) (4 hours on the job site and the remaining time is spent on school sites).

**Extra Adult Assistance**  
 Paraeducator

In those rare cases when an additional Paraeducator is needed, the school should forward documentation to the Senior Manager, ESE Area. This documentation substantiates the need for consideration of such personnel. The information must include:

1. Documentation of consistent and persistent behavior over time as described in the FBA and implementation of the BIP; and/or
2. Medical documentation where the child has a health need.

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



**Assistance for Schools  
With Exceptional Students**

One LEA Facilitator unit will be assigned on an annual basis to the 13 elementary schools with the largest number of ESE units and to each of the regular middle and middle/senior schools. The units are to be used to facilitate ESE processes at the school and not as a discretionary unit. The LEA Facilitator may have “caseload” students assigned but may not-function as a Dean of Discipline or Guidance Counselor. LEA Facilitators are required to attend regularly scheduled training meetings with District Office staff. LEA Facilitators must be currently certified in ESE and agree to participate and implement state and district initiatives and required trainings.

<b>Learning Centers</b>	Units for the Learning Centers are calculated on the basis of the total school population, rather than by individual classes.	
<b>Karen S. Siegel Learning Center</b>	Elementary Principal	(1)
	Secretary, 12-month, Principal	(1)
	Secretary, 12-month, School T.O.	(1)
	Elementary Assistant Principal (11-mo)	(1)
	Guidance Counselor/Resource Teacher	(1)
	Paraeducator – Network Mgr (11-mo)	(1)
<b>Jean O’Dell Learning Center</b>	Elementary Principal	(1)
	Elementary Assistant Principal I (11-mo)	(1)
	Secretary, 12-Month, Principal	(1)
	Secretary, 12-month, School T.O.	(1)
	Guidance Counselor/Resource Teacher	(1)
	Paraeducator – Network Mgr (11-mo)	(1)
<b>Doris A. Sanders Learning Center</b>	Elementary Principal	(1)
	Elementary Assistant Principal- I (11-mo)	(1)
	Secretary, 12-Month, Principal	(1)
	Secretary, 12-month, School T.O.	(1)
	Guidance Counselor/Resource Teacher	(1)
	Paraeducator - Network Mgr (11-mo)	(1)
<b>Roosevelt Academy</b>	Middle Principal	(1)
	Middle Assistant Principal (11-mo)	(1)
	Secretary, 12-Month, Principal	(1)
	Secretary, 12-month, School T.O.	(1)
	Guidance Counselor	(1)
	Teacher, Network Mgr (10-mo)	(1)

**Interpreters**

To maximize use of interpreters for the Hearing-Impaired Program, students taking the same classes should be scheduled together in the same period. Interpreters are program staffed. All appeals should be accompanied by the schedules of the school’s existing interpreters and their assigned students.

**Student Services Staffing**

**School Psychologists**

Allocations are based on one School Psychologist for every 2,600 students based upon available funding.

**Social Workers**

Allocations are based on one Social Worker for every 5,000 students based upon available funding.

**Social Workers, Bullying Prevention**

Allocations are 4 positions, one assigned to each area.

**Parentally Placed Private School Student Services**

As required by IDEA, the district must meet with representatives from the private schools annually to determine services/positions. These positions may include Staffing Specialist, Speech-Language Pathologist, Occupational Therapist, Physical Therapist, and/or School Psychologist.



Polk County Schools

# Preschool Programs Staffing



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

Preschool Programs Philosophy

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

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

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



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

- Family Service Advocate - Head Start: 2 classrooms
- Para - Outreach Facilitators - Head Start: more than 2 classrooms or assigned to geographic area as family - community services monitor
- Resource Teachers - Head Start  
Based on support for up to six classrooms and one district wide as community center manager.
- Teacher -Head Start: School Readiness Act of 2007  
As mandated a change of the staffing credentialing requirements: no later than September 2013 at least 50% of the nation's Head Start teachers will have baccalaureate degrees. Anticipated staffing for SY2019-20 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 SY2019-20 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 SY2019-20.
- Senior Technician – Florida First Start – 1 for SY2019-20.

**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.**



**Davenport Community Campus / Fresh Start (Secondary)**

Assistant Director Vo Tec 12-month	(2)
Teacher, Basic Unit Secondary	(5)
Teacher, Basic Non-Core Units	(6)
Guidance Counselor, Secondary	(1)
Teacher, Network Mgr (10-mo)	(.33)
Secretary, School, 12-month	(1)
Secretary, School 10-month	(1)

PTM for FY20: 290

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

Principal	(1)
Assistant Principal	(1)
Teacher, Basic Unit	(16)
Teacher, Business Ed	(1)
Teacher, ESE*	(1)
Teacher, Network Mgr (10 mo)	(1)
Guidance Counselor	(1)
Paraeducator - Instructional	(1)
Paraeducator – Comp Lab	(2)
Paraeducator – Media II	(1)
Paraeducator – LPN	(1)
Secretary, Principal, 12-month	(1)
Secretary, School 11-month	(1)

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

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

PTM for FY20: 200



**Hospital Homebound**

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

**Polk Acceleration**

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

**Polk Virtual School**

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

Director, Polk Virtual School	(1)
Secretary, Principal 12-month	(1)
Secretary, T.O. 12-month	(1)
Teacher Resource Specialist 11-month	(1)
Teacher, Network Mgr (10-mo)	(.34)

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

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

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

Principal	(1)
Assistant Principal 12-month	(1)
Assistant Principal II 11-month	(2)
Teacher, Basic Unit Elementary	(9)
Teacher, Basic Unit Secondary	(12)
Teacher, Basic Non-Core Units	(4)
Teacher, ESE	(1)
Guidance Counselor, Elementary	(1)
Guidance Counselor, Secondary	(1)
School Psychologist	(1)
Teacher, Network Mgr (10 mo)	(1)
Teacher, Testing Coordinator	(1)
Secretary, Principal, 12-month	(1)
Secretary, School, 11-month	(1)

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

PTM for FY20: 314





**DJJ Education Programs**

The following indicates the personnel assigned to DJJ Educational Programs. These employees are housed at the Bartow Youth Academy, New Horizons, Polk County Sheriff's Central Center, Polk County Sheriff's Regional Detention Center, Polk Half-Way House and not included are Highlands Youth Academy and PACE Center for Girls, which receive instruction via contractual arrangements with provider agencies.

**Blue Sheet Allocations:**

Assistant Principal 12-month	(2)
Teacher, Alt Ed*	(13)
Teacher, ESE*	(1)
Transition Specialists	(4)
Paraeducator - Adjudicated Youth Assistants	(8)
Guidance Counselor	(1)
Secretary, 12-month, Terminal Operator	(1)
Teacher Resource Specialist 11-month	(1)

\*Units are staffed using guidelines for allocations. Teachers are allocated but not capped at 1:15, as circumstances require and permit. Due to extreme fluctuations in student populations within DJJ programs, it may be necessary to appeal for instructional units during the academic year to meet the requirements of unpredicted growth. It may also be necessary to shift instructional personnel between sites as student population shifts.

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

**Polk County Schools**

**Alternative Education Programs**



**Alternative Education Programs**

**Bill Duncan Opportunity Center**

Principal M/J	1
Assistant Principal	1
Secretary, School 12-month	1
Secretary, School 11-month	1
*Discretionary Unit	2
Guidance Counselor	1
Social Worker (SAI funded)	1
Mental Health Counselor	1
Teacher, Basic Units	
Teacher, ESE	12
Paraeducator – Media II	4 1
Paraeducator - Network Mgr (11-mo)	1
Paraeducator – ESE	3
Paraeducator – Clinic LPN	1

**Don Woods Opportunity Center**

Principal M/J	1
Assistant Principal	1
Secretary, School 12-month	1
Secretary, School 11-month	1
*Discretionary Unit	2
Guidance Counselor	1
Social Worker (SAI funded)	1
School Psychologist	1
Mental Health Counselor	1
Teacher, Basic Units	
Teacher, ESE	11 4
Paraeducator – Media II	1
Paraeducator - Network Mgr (10-mo)	1
Paraeducator -ESE	4
Paraeducator – Clinic LPN	1

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

**Charter Schools**

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

**Charter Class Size**

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

**Annual Enrollment**

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

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

Final Enrollment Projection: No later than June 1 of each year, the School shall provide to the Sponsor the School’s final enrollment projection for the upcoming school year. For purposes of this contract, final enrollment projection is not annual capacity, but is the School’s projection for how many students will be enrolled when the school year begins as will serve as the basis for initial FEP 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.

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

**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 2018-2019 school year up through the end of the 2019-2020 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 2019-2020 school year. School Board personnel may also work extended summer days which, when added to their normal schedules, may equal up to 250 days. Consideration for employment for extended days will be based primarily on department certification needs and secondarily on seniority in the department. Extended days slots are only available at DJJ education programs, not at neglected sites, and are based on the number of teachers, adjudicated youth assistants, secretaries and terminal operators working at the program over the regular teacher contract year and approved by the Assistant Superintendent, Multiple Pathways Education. Slots available may decrease based

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

**Grant Programs**

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

**JROTC Summer Camp**

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

**Media Specialists**

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

**Psychology Interns**

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

**Social Workers/School Psychologists**

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



**Secondary School Network Manager Teachers**

All secondary Network Manager Teachers (10 month) are eligible for up to five days as recommended by the Principal and approved by the Assistant Superintendent, Information Systems & Technology. Additional Extended Contract Days may be requested according to the following schedule:

**Senior High School Network Managers (10 month)**

Schools with 75 Teachers = 3 additional days

Schools with 100 Teachers = 7 additional days

Schools with 125 Teachers = 10 additional days

**Middle School Network Managers (10 month)**

Schools with 50 Teachers = 3 additional days

Schools with 75 Teachers = 7 additional days

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



## **NOTICE OF BUDGET HEARING**

The School Board of Polk County, Florida will soon consider a budget for 2019 – 2020.

A public hearing to make a DECISION on the budget AND TAXES will be held on:

**Tuesday, July 30, 2019**

**5:01 P.M.**

**at**

**School Board Auditorium**

**1915 South Floral Avenue**

**Bartow, Florida 33830**



BUDGET SUMMARY

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF POLK COUNTY ARE 2.2 PERCENT MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

FISCAL YEAR 2019 - 2020

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort (including Prior Period Funding Adjustment Millage of 0.000)  
Local Capital Improvement (Capital Outlay)  
Discretionary Operating  
Discretionary Capital Improvement

3.838  
1.500  
0.748  
0.000

Discretionary Critical Needs (Operating or Capital)  
Additional Millage Not to Exceed 4 Years (Operating)

0.000  
  
0.000

PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:

Operating or Capital  
Not to Exceed 2 Years  
Debt Service

0.000  
0.000

**TOTAL MILLAGE 6.086**

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TRUST & AGENCY FUNDS	TOTAL ALL FUNDS
Federal Sources	\$ 3,410,000	\$ 165,185,052	\$ 1,141,797				\$ 169,736,849
State Sources	\$ 619,704,086	720,000	639,345	\$ 6,125,286			\$ 627,188,717
Local Sources	\$ 190,976,604	1,179,317		125,425,234	\$ 137,105,002	\$ 24,573	\$ 454,686,157
<b>TOTAL SOURCES</b>	<b>\$ 814,090,690</b>	<b>\$ 167,084,369</b>	<b>\$ 1,781,142</b>	<b>\$ 131,550,520</b>	<b>\$ 137,105,002</b>	<b>\$ 24,573</b>	<b>\$ 1,251,611,723</b>
Transfers In	\$ 60,553,571		61,854,002		650,000		\$ 123,057,573
Fund Balances/Reserves/Net Assets - July 1, 2019	\$ 47,145,485	3,875,095	24,836,782	308,290,479	11,124,992	206,979	\$ 395,272,833
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$ 921,789,746</b>	<b>\$ 170,959,464</b>	<b>\$ 88,471,927</b>	<b>\$ 439,840,999</b>	<b>\$ 148,879,994</b>	<b>\$ 231,551</b>	<b>\$ 1,769,942,129</b>
<b>EXPENDITURES</b>							
Instruction	\$ 588,993,075	\$ 47,669,041					\$ 636,662,116
Pupil Personnel Services	\$ 33,228,470	8,979,119					\$ 42,207,589
Instructional Media Services	\$ 8,135,455	702,965					\$ 8,838,420
Instructional & Curriculum Developmt.Srvs.	\$ 5,323,835	11,471,368					\$ 16,795,203
Instructional Staff Training	\$ 1,412,631	26,097,862					\$ 27,510,493
Instructional Technology Support	\$ 11,598,185	83,770					\$ 11,681,955
Board of Education	\$ 2,584,494						\$ 2,584,494
General Administration	\$ 3,440,487	2,823,332					\$ 6,263,819
School Administration	\$ 49,454,691	187,434					\$ 49,642,125
Facilities Acquisition Construction	\$ 22,413,531	299,775		\$ 26,425,830			\$ 49,139,136
Fiscal Services	\$ 3,257,355	37,835					\$ 3,295,189
Food Services	\$ -	58,786,846					\$ 58,786,846
Central Services	\$ 13,178,712	1,289,813			130,287,400		\$ 144,755,925
Pupil Transportation Services	\$ 45,807,333	369,602					\$ 46,176,935
Operation of Plant	\$ 51,940,389	3,498,704			127,460		\$ 55,566,553
Maintenance of Plant	\$ 32,088,526	1,669,524			19,200		\$ 33,777,250
Administrative Technology Support	\$ 8,327,053						\$ 8,327,053
Community Services	\$ 343,369	84,475				\$ 194,210	\$ 427,844
Debt Service	\$ -		\$ 37,298,480				\$ 37,298,480
<b>TOTAL EXPENDITURES</b>	<b>\$ 881,527,591</b>	<b>\$ 164,051,464</b>	<b>\$ 37,298,480</b>	<b>\$ 26,425,830</b>	<b>\$ 130,434,060</b>	<b>\$ 194,210</b>	<b>\$ 1,239,737,426</b>
Transfers Out				141,245,157	1,762,500		\$ 143,007,657
Fund Balances/Reserves/Net Assets - June 30, 2020	\$ 40,262,155	6,908,000	51,173,447	272,170,012	16,683,434	37,341	\$ 387,197,047
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b>	<b>\$ 921,789,746</b>	<b>\$ 170,959,464</b>	<b>\$ 88,471,927</b>	<b>\$ 439,840,999</b>	<b>\$ 148,879,994</b>	<b>\$ 231,551</b>	<b>\$ 1,769,942,129</b>

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





## **NOTICE OF 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 4.586 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 \$58,826,936 to be used for the following projects:

### 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 from hurricane damage  
Roof repairs and replacement, fencing and facility security renovations

### MOTOR VEHICLE PURCHASES

Purchase of 50 school buses and ancillary equipment, lease-purchase of 200 buses and ancillary equipment, and the purchase of maintenance, service, driver's education, and security vehicles

### NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE.

Purchase furniture and equipment for new and existing facilities  
Purchase, or lease-purchase, of computers, projectors, networking and wiring  
Lease-purchase of replacement enterprise SAN storage  
Purchase of replacement switches and enterprise SAN storage-related infrastructure  
Purchase student portable electronic devices (EReaders/Tablets)  
Purchase district-wide Student Information System  
Enterprise resource software acquired via license/maintenance fees or lease agreements  
Safety/Specialty Equipment

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT

Technology improvements in schools under Qualified Zone Academy Bond program

Twelve (12) Elementary Schools, Four (4) Elementary School Additions

Four (4) Middle Schools (one formerly a Career Development Academy)

One (1) Middle School Reconstruction under Qualified School Construction Bond program

Four (4) Senior High Schools

One (1) Senior High School Master Plan/Addition (2 buildings) under Qualified School Construction Bond program

Two (2) Senior High School Freshman Academy Additions under Qualified School Construction Bond program

Two (2) Cafeterias – Bartow Senior/Haines City Senior

Auditoriums – Auburndale Senior/Mulberry Senior/Lake Gibson Senior

Agriculture Science Center/Gym – Auburndale Senior

Administration/Media Building(s) – Kathleen Elementary, Haines City Senior

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Leasing of educational and ancillary facilities and plants

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES, AND REGULATIONS

Removal of hazardous waste

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE  
EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

Insurance premiums on district facilities

PAYMENTS OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Purchase and/or leasing of portable classrooms

All concerned citizens are invited to a public hearing to be held on Tuesday, July 30, 2019, at 5:01 p.m., at the Polk County School Board Auditorium located at 1915 South Floral Avenue, Bartow, Florida.

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



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

STUDENTS FIRST



**7<sup>TH</sup>**  
Largest  
district in FL.

Among the  
**30** Largest districts  
in the U.S.

## MISSION:

*Our mission is to provide a high-quality education for all students.*

MORE THAN SCHOOLS **150** MORE THAN STUDENTS **104,000**



# POLK COUNTY PUBLIC SCHOOLS

STUDENTS FIRST

