



POLK COUNTY
PUBLIC SCHOOLS
STUDENTS FIRST

PCPS Budget Overview & 2026 School Ballot Initiative

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Purpose of Presentation

Polk County Public Schools is asking voters to consider approving a 1.0 ad valorem millage rate increase on the upcoming general election ballot.

Polk County's voters will ultimately decide whether to approve the school ballot initiative in November.

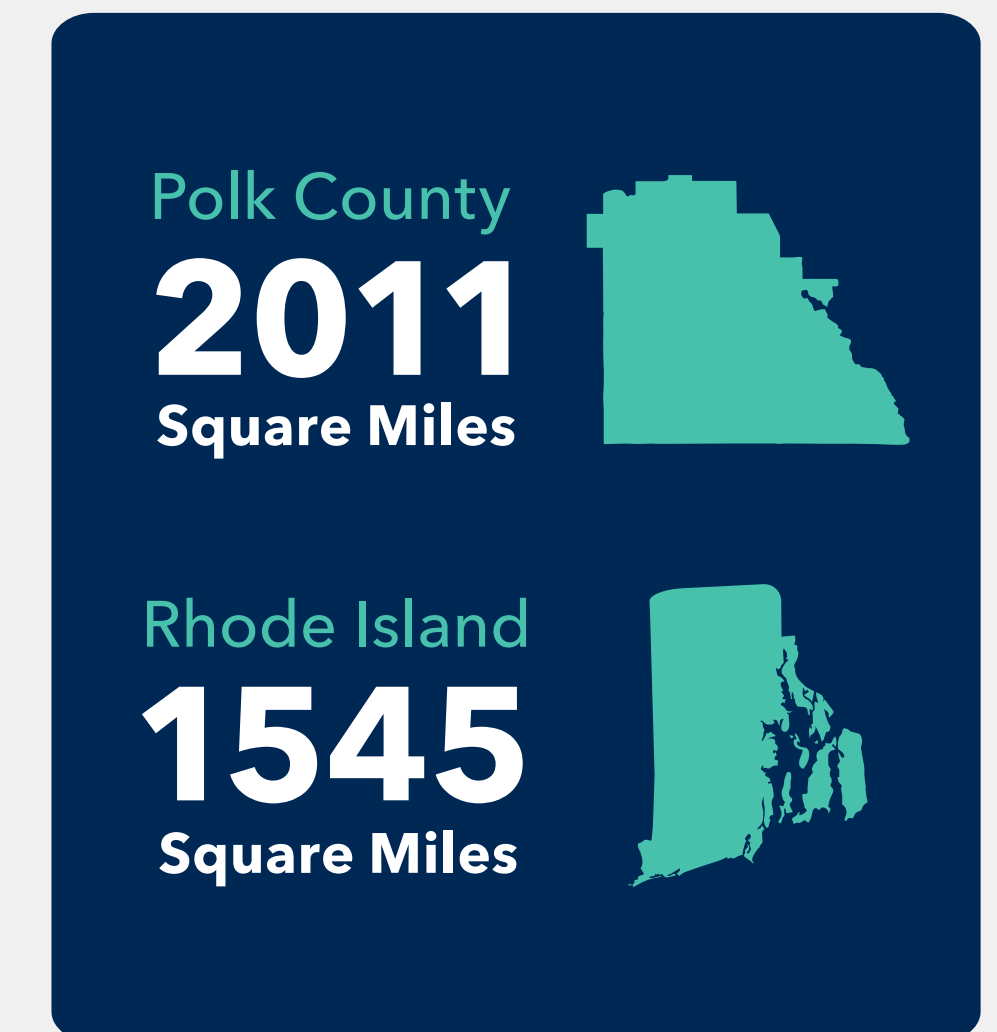
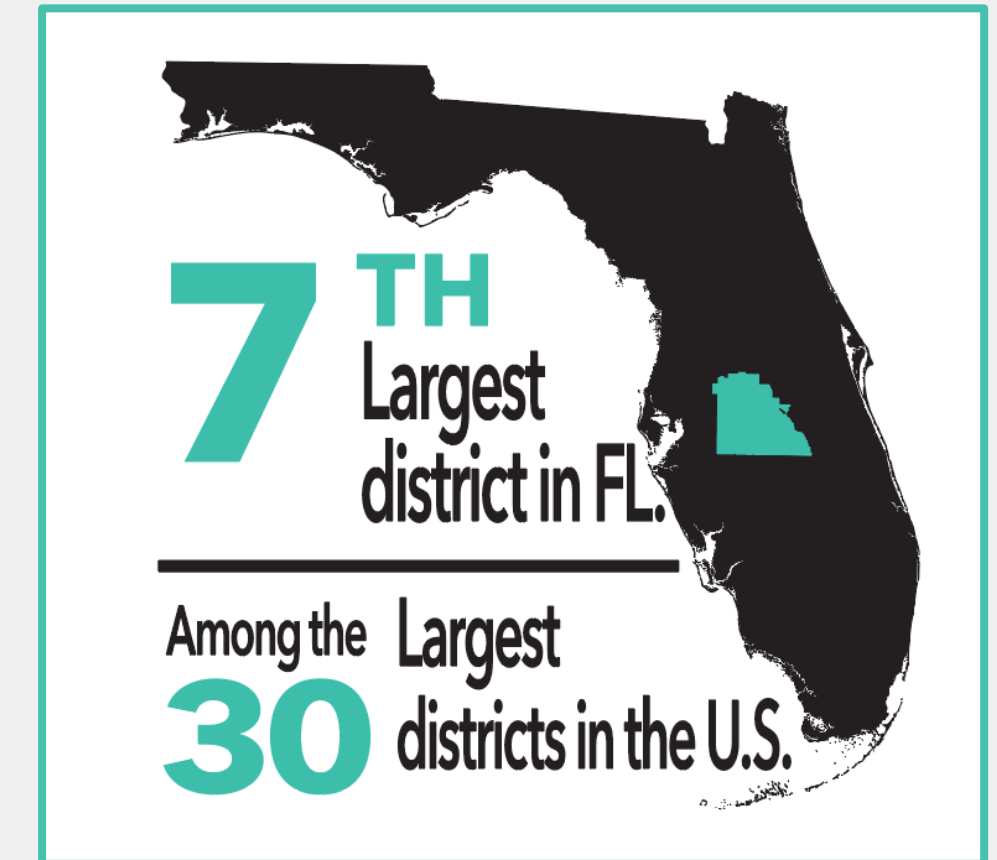
This presentation is solely meant to help the public better understand the school district's budget as well as inform the public about the 2026 school ballot initiative.

Did You Know?

Polk County is one of the 30 largest school districts in the nation and seventh largest in Florida, serving more than 114,000 students!

Our community covers a huge geographic area larger than the state of Rhode Island!

It may be hard to believe, but, despite our size, PCPS is also among the lowest funded districts in the state.



PCPS operates more than 110 school sites, including:

68

**ELEMENTARY
SCHOOLS**

5

**MIDDLE/HIGH
SCHOOLS**

20

MIDDLE SCHOOLS

2

**TECHNICAL
COLLEGES**

13

HIGH SCHOOLS

3

**EXCEPTIONAL
STUDENT EDUCATION
(ESE) CENTERS**

5

**ELEMENTARY/
MIDDLE SCHOOLS**



Polk County's Charter Schools

10

**ELEMENTARY
SCHOOLS**

6

HIGH SCHOOLS

4

MIDDLE SCHOOLS

17

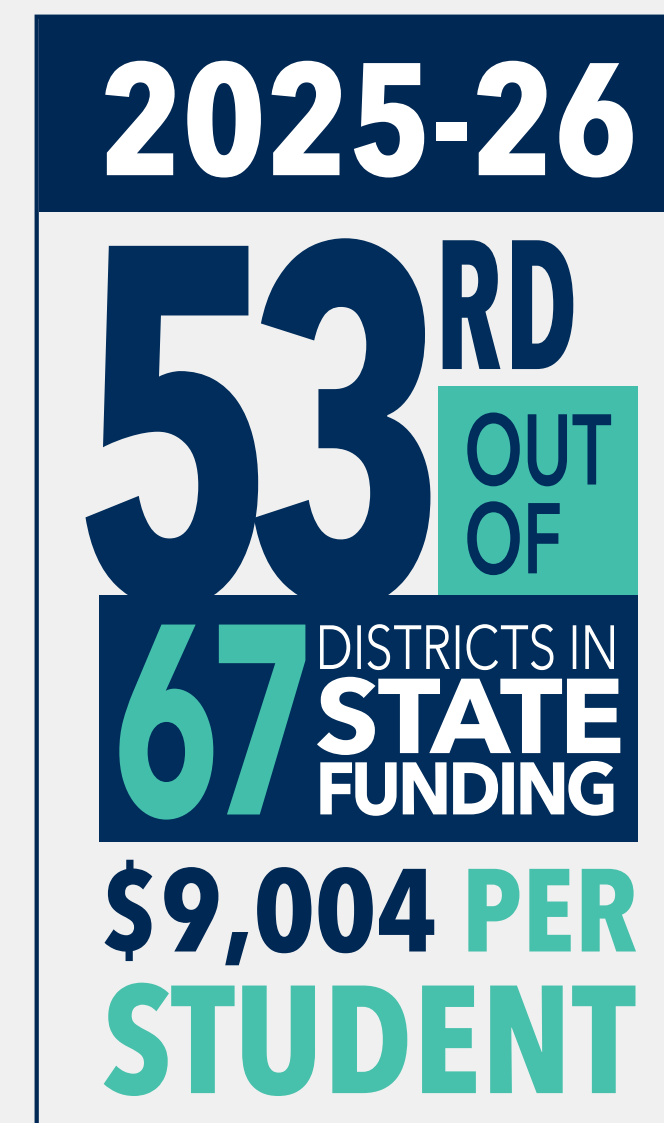
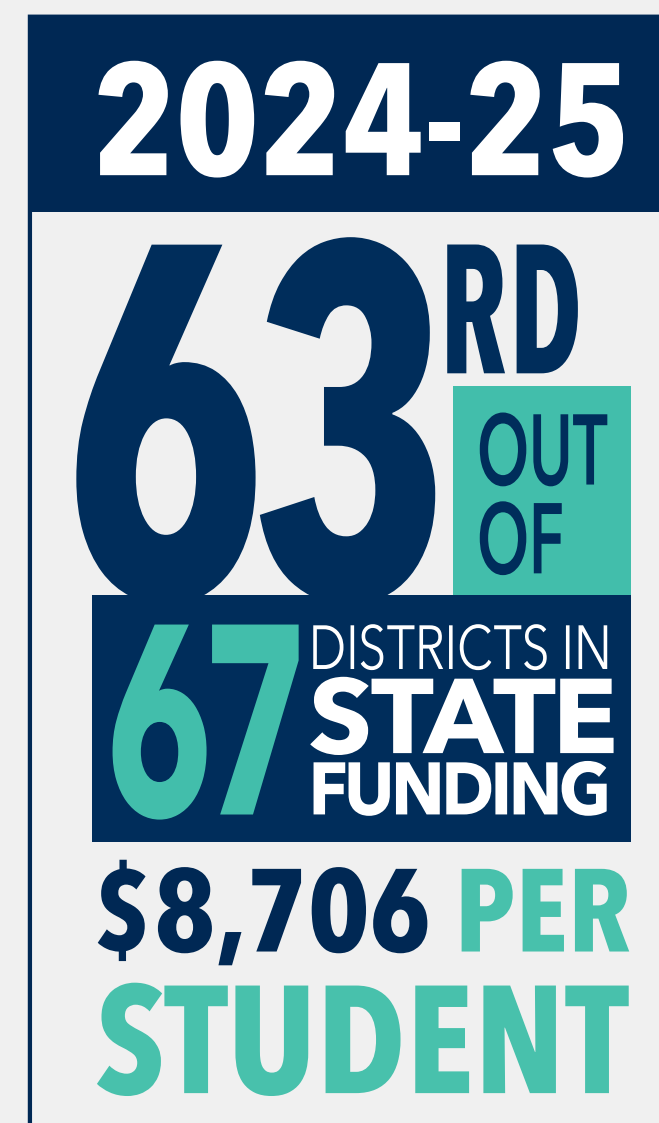
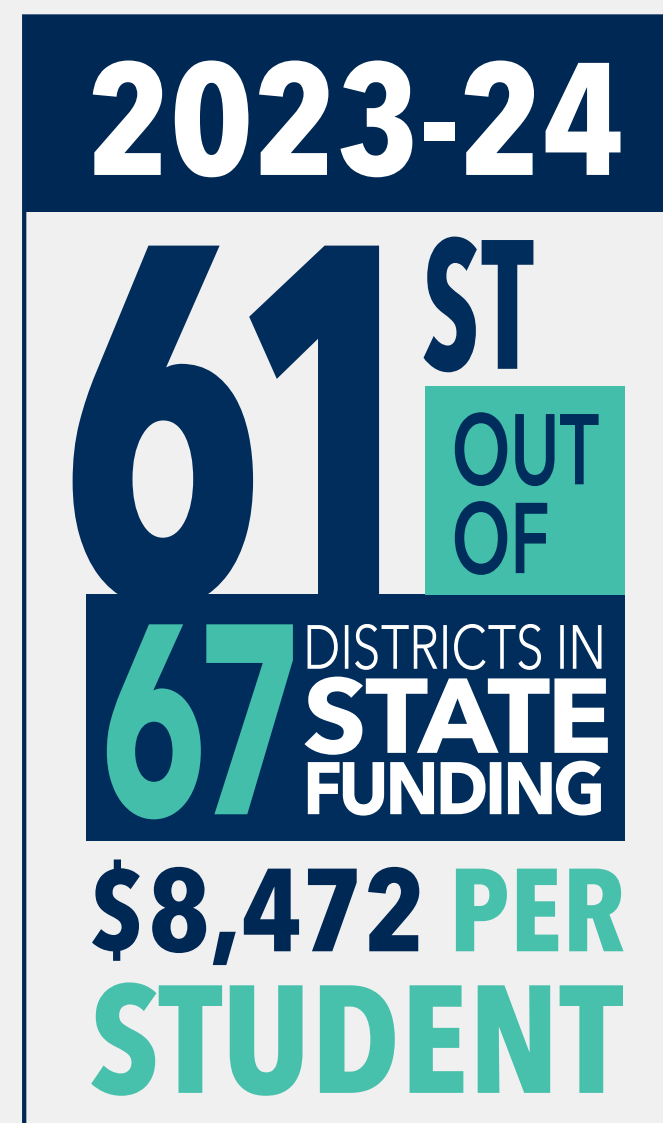
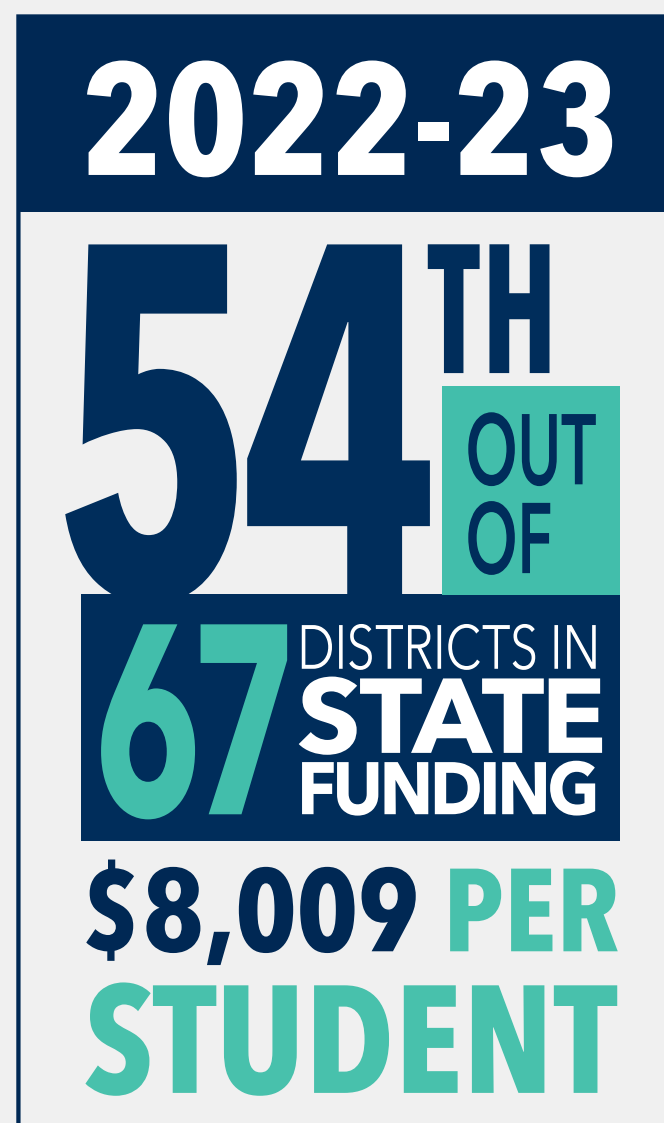
COMBO SCHOOLS*

*Combo schools are schools that serve multiple educational levels within a single institution, such as K-8, etc.



How Does PCPS Compare to Other Districts?

Even as dollars per student have increased in recent years, PCPS continues to rank in the bottom quarter or lower in terms of funding. Meanwhile, other districts have seen larger per-student financial gains, and PCPS continues to lag behind them. Polk's most recent per-student funding and ranking are:



Big District Challenges But Lower Funding

Let's look at what negatively impacts Polk's funding compared to other large districts.

Polk County's average property value and household income are lower than other large — but more affluent — metro areas.

So despite our size and population, our average funding per student remains much lower than other large districts in Florida.

But Polk County still has all the challenges of a larger district: booming growth, staffing shortages, and increasing student needs.

Our Budget: What Does It Cost to Support Students' Needs?



- The district's overall budget is more than \$2 billion.
- While this sounds like a lot of money, this includes every possible funding source — federal, state and local — including money passed along to charter schools.
- In addition, some money must be used for specific expenses like construction projects or school nutrition programs.

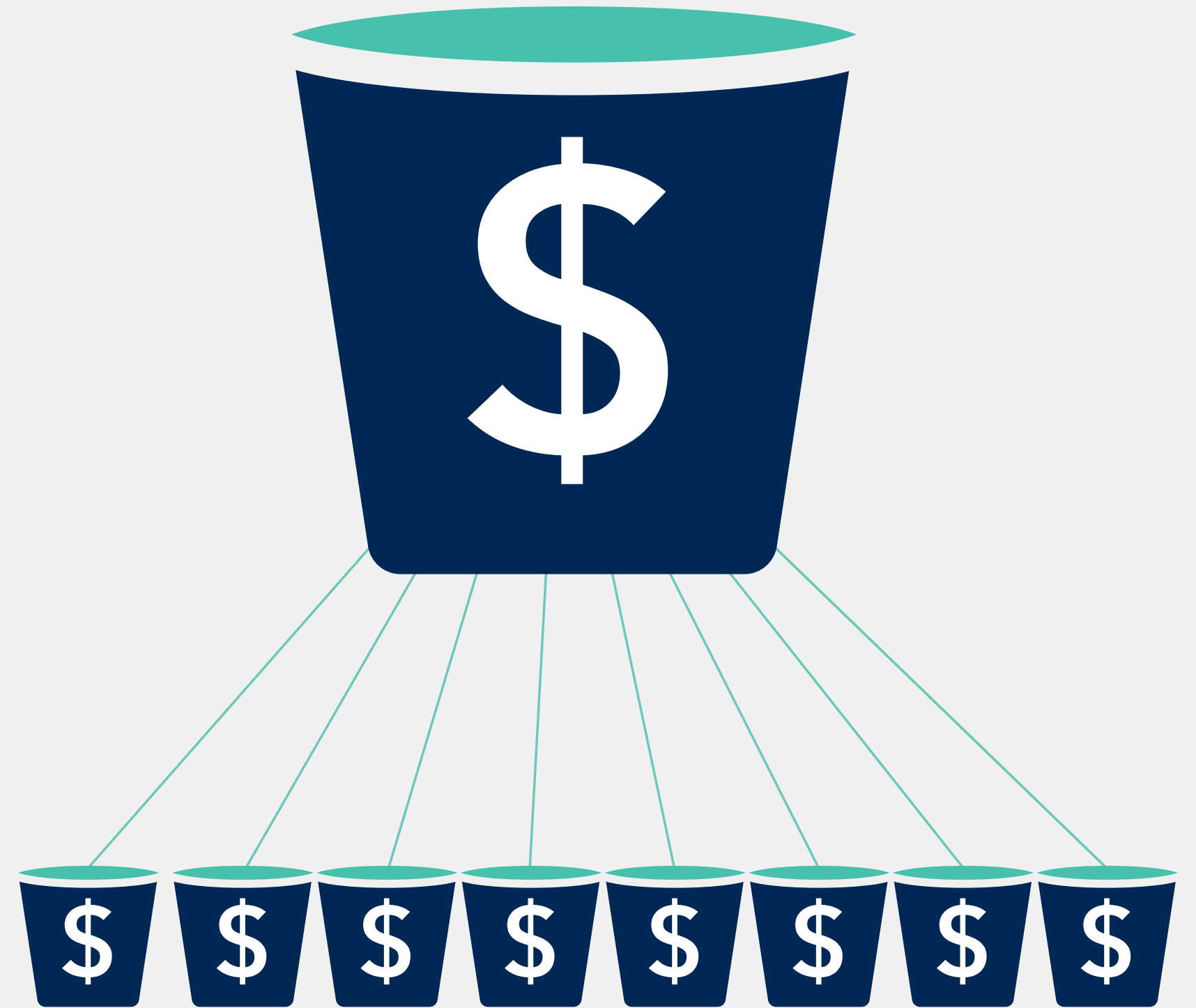
General Fund

- Our largest budget category
- More than \$1.3 billion
- Covers daily expenses, including salaries for employees
- Some funding — known as Categorical Funding — is restricted in how it can be spent.
- Any unrestricted funding must be invested wisely to cover critical needs/expenses.



Funding Buckets - Where Does the Money Go?

- Just like a household budget, the district must set aside and use money for specific purposes.
- School district budgets are often complex, but it helps to imagine a series of buckets filled with funding.
- Categorical funding must go into “restricted” buckets and cannot legally be spent on anything other than the intended purpose.



Funding Challenges

- What happens when the government-provided allocation for categorical expenses isn't enough to cover all costs?
- For instance, students need safe transportation and secure campuses, but what if the allocation doesn't meet all expenses?
- The district must operate lean, effectively managing whatever unrestricted funding exists to cover allocation shortfalls.

Fiscal Responsibility, Budget Transparency

Our district's fiscal practices focus on maximizing available resources.

For instance, the vast majority of available salary funding is invested in school-based employees who directly serve students.

PCPS has some of the lowest administrative costs per student in Florida and is NOT “top heavy” with many administrative positions.

In fact, out of the 10 largest districts in Florida, PCPS is the second lowest in administrative cost. **

**Florida Department of Education, Office of Funding and Financial Reporting

Staff Composition

Teacher Union – 7,544 (57.8%)



Bus Drivers & Attendants – 737 (5.6%)



Education Support Personnel (ESP) – 566 (4.3%)



School Admin – 389 (3.0%)



District Admin – 140 (1.1%)



Paraeducators – 1,791 (13.7%)



School Nutrition – 1,121 (8.6%)



Non Union – 772 (5.9%)



Results of PCPS Efficiency Audit

In 2023, a special committee of community leaders was called upon to review results of a comprehensive PCPS efficiency audit.

The conclusion: PCPS is operating fiscally responsible and maintaining a focus on instructional services and operational efficiency.

Since then, we continue to rely upon sound fiscal practices and strategies to manage our available budget while searching for ways to create and maintain innovative learning options for students.

Maximizing Available Resources

We continue to implement new ways to stretch every dollar, including:

- Site-Based Budgeting - Schools have greater flexibility to manage their own funding to best serve their unique student population rather than rely entirely upon district office mandates.
- No “Legacy Contracts” - All contracts are reviewed to ensure we are getting the best deal for services.
- Grants - We continue to apply for new grant opportunities to find new revenue sources.
- We invest all available funds towards salary enhancements to support retention and recruitment of staff.

Despite Our Budget Challenges, PCPS is Proud Keeping ‘Students First’ is Paying Off ...

- Overall “B” District Grade, Back-to-Back Years (2024-2025 & 2025-2026)
- Widespread Student Achievement Gains Math, Science & English Language Arts
- Twenty-Nine PCPS Schools Improved Their Own School Grades in 2025-26; More Than Double the Number From Prior Year
- Graduation Rate Climbing to Historic 87.7%
- The grad rate for traditional PCPS high schools (excluding charter and alternative schools) was even better, rising to 92.7%.



Straight Talk About 2026 School Ballot Initiative ...

Polk County Public Schools is asking voters to consider a ballot initiative on the upcoming ballot to support safe schools, competitive staffing and well-rounded educational opportunities.

Ballot Language Approved by The Polk County School Board

Title: Millage for School Safety, Teachers, and Career Education

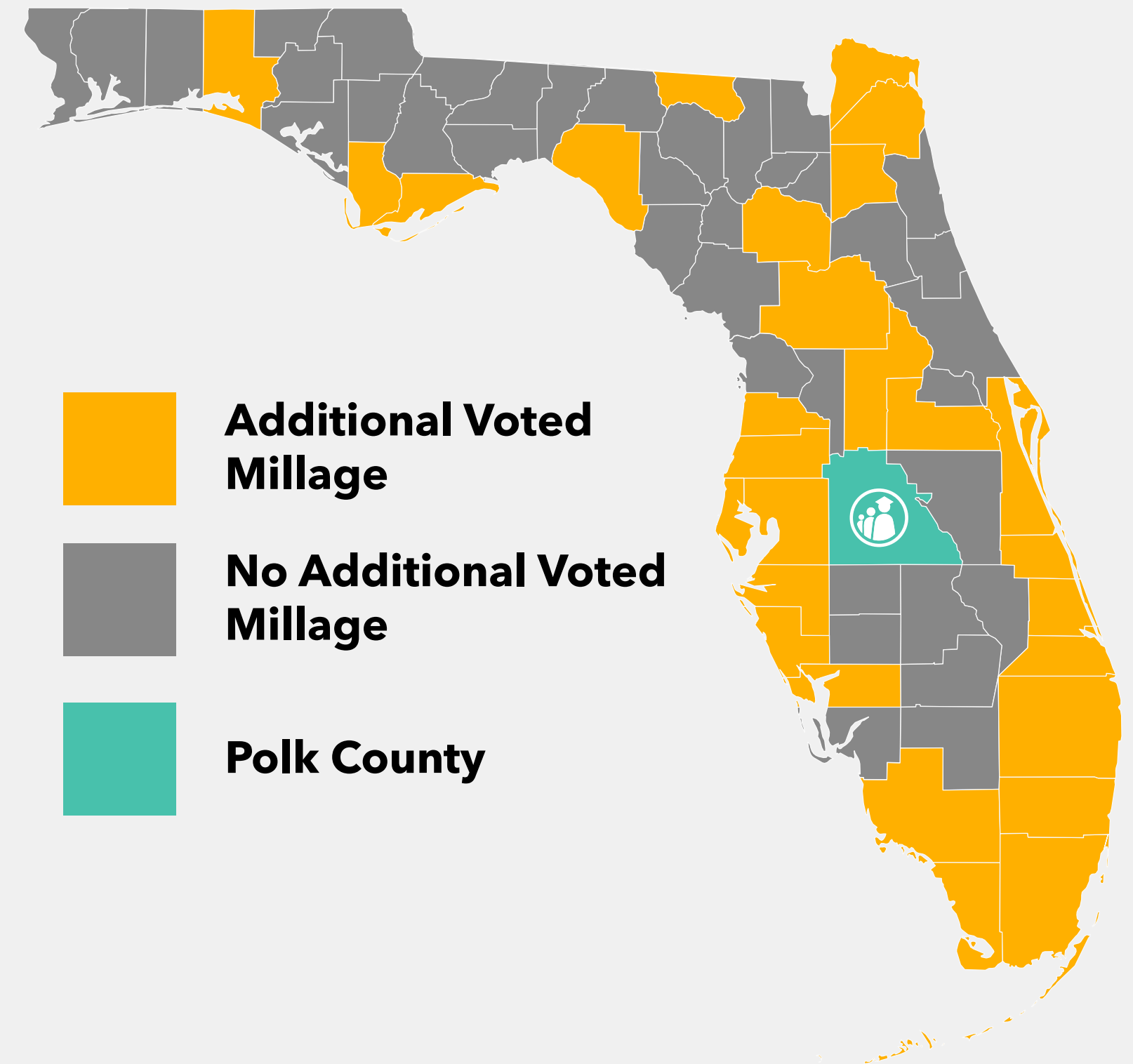
Ballot Summary: Shall the Polk County School District levy an additional 1.0 mill in ad valorem taxes annually to fund school operations for teacher recruitment and retention and education support staff, for career and technical education, school safety, arts, and early learning — with proceeds shared with charter schools as required by law and monitored by an independent citizens' oversight committee?

What Have Other Districts Done?

Over the years, school districts throughout Florida have asked taxpayers to approve millage rate increases for salaries and other public education uses.

Nearby districts with millage supplements include Hillsborough, Pinellas, Orange, Sarasota, Palm Beach, Broward, Miami-Dade, and others.

Polk County is one of the last districts in our region to ask voters to consider approving a millage rate increase.



Is This Ballot Initiative Permanent?

No, this isn't permanent.

If approved, the referendum lasts for a four-year term as allowed by Florida law.

Voters will decide whether to extend or discontinue it when the term expires.

How much would this cost the average property owner?

**1.0 MILL =
\$1 PER \$1000**

of taxable property value after
homestead exemptions

Average market value of a home in
Polk County is \$284,419.

Assuming the standard \$25,000
homestead exemption, the average
taxable value becomes \$259,419.



\$284,419

-\$25,000 HOMESTEAD EXEMPTION

\$259,419
TAXABLE VALUE

\$259,419 ÷ \$1,000

\$259.42 PER YEAR
ABOUT \$21.62 PER MONTH

Will Charter Schools Receive Funding?

Yes, charter schools will receive funding as required by law.

If approved, charter schools would receive approximately \$14.4 million based on enrollment.

How Would PCPS Spend Its Additional Funding?

If approved, PCPS is projected to receive approximately \$65.6 million.
The funding would be spent as follows:

80% -- additional
compensation for all school-
based employees

(approx. \$52.5 million)

20% -- additional financial
resources for:

- School Safety & Security
- Fine/Performing Arts
- Workforce Development/Career Tech Education
- Early Childhood Education

(approx. \$13.1 million)

Who Will Receive Funds for Recruitment & Retention?

The retention and recruitment funds are intended for school-based and school-related employees, including:

- Teachers (includes Pre-K, and technical college staff)
- Paraprofessionals
- Bus drivers & transportation staff
- ESE support staff
- Counselors, social workers, and psychologists
- School safety personnel
- Custodial, cafeteria, and clerical staff
- Facilities and maintenance staff
- School administrators

IMPORTANT NOTE: As you can see, funding would support more than classroom teachers and includes all school-based staff who help keep schools running every single day.

Will additional funding pay for more district administrators?

No.

The school ballot initiative addresses staff retention and recruitment in schools and direct program support for students.

If approved, the additional funding will be directed toward program support, as well as school-based and school-support roles — not expanding central office roles.

What are some school safety & security measures that could be funded?

Behavioral Threat Assessment & Mental Health Support

- Fund additional threat assessment staff with training in early identification and response to potential threats.
- Expand access to school-based counselors, psychologists, and social workers.

Facility Hardening & Safety Upgrades

- Install impact-resistant windows and doors in high-risk areas.
- Upgrade locking mechanisms on doors.
- Improve exterior fencing and gate controls for all campuses.

What are some school safety & security measures that could be funded? (cont.)

Surveillance Camera Systems

- Upgrade cameras with high-resolution, cloud-based systems.

Emergency Communication Systems

- Update district-wide two-way radio systems and other essential communication supports.
- Expand emergency alert stations throughout campus.

What are some Fine & Performing Arts resources that could be funded?

Grade Level Arts Enrichment Events/Activities

- Identify and fund age and developmentally appropriate field trips for elementary and middle school. At a minimum, these activities will target students grades K, 1, 3, 5, 6, and 8.

Expanded Arts Access for K-5

- Develop a four-year cycle to ensure that all schools receive funding for music, theater, and dance equipment, uniforms, and materials that support performing arts programs.

Stage, Sound, and Lighting Enhancements

- Develop a four-year cycle to address any stage, sound, and lighting needs at all schools that prioritizes schools based on the results of the district wide deferred maintenance plan.

What are some Workforce and Career Technical Education resources that could be funded?



Career Pathway Expansion

Expand/update career academies in healthcare, construction, cybersecurity, and culinary arts with labs and tools.

Purpose: Aligned programs with local workforce needs and college articulation agreements.



Mobile Workforce Training Labs

Create mobile CTE units (e.g., trailers outfitted with a welding, coding, or manufacturing simulators) that travel to middle schools to promote options within PCPS.



Paid Internships and Job Coaching

Fund student internship stipends, job site transportation, and part-time job coaches for students in CTE/Workforce tracks.



Equipment and Facilities

Use funds allocated to address school level needs and equipment replacement to ensure that students and staff have access to current industry standard aligned resources.

How will Early Learning opportunities increase?



Innovative Early Childhood Programs

- Expands pre-K options to promote early learning outcomes including social, emotional and behavioral development and providing crucial early literacy, numerical and mathematical skills.



If approved, who will ensure additional funding is being spent responsibly and appropriately?

The ballot language establishes an independent citizens' oversight committee.

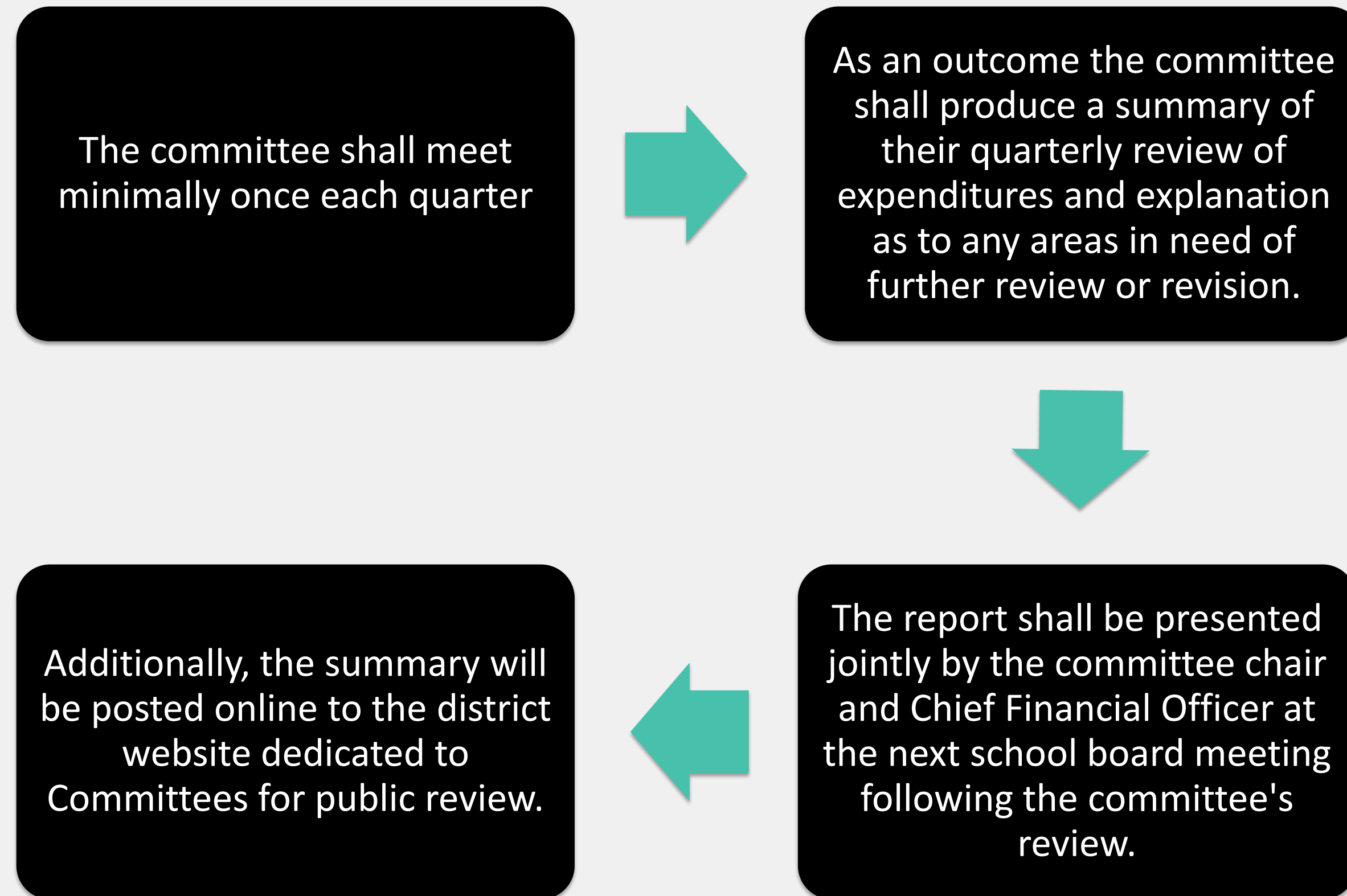
The committee's focus is to ensure transparency, fiscal responsibility, and alignment with the district's strategic goals.

The committee is responsible for monitoring:

- budget allocations
- financial reports
- funding priorities

NOTE: The School Board will assign 14 members of the community to the committee as well as several key PCPS staff members: Superintendent/designee, Chief of Staff, and Chief Financial Officer.

Ensuring Oversight and Transparency



Polk County is growing; so why can't we use impact fees on new housing developments to pay PCPS staff more?



Impact Fee Can Be Used For:

- New schools
- Classroom additions
- Land purchases
- Portable replacements
- Buses or capital equipment with a long lifespan



Impact Fee Cannot Be Used For:

- Salaries
- Employee Raises
- Benefits
- Any recurring operational costs

Taxpayers approved a half-cent sales tax; why can't these funds be used to increase salaries?



The half-cent sales tax can ONLY be used for:

- construction, reconstruction, or improvement of school facilities & campuses
- purchase school buses
- purchase land
- maintenance, renovation, & repair of existing school plants



Florida law strictly forbids sales tax revenue for being used for operating expenses, including:

- salaries
- benefits
- supplies
- program costs
- Utilities

Why doesn't the district save money on its healthcare plans for employees?

PCPS is always searching for ways to maximize our health care plan while maintaining high-quality benefits for our employees.

- The district recently requested insurance vendors submit bids to provide pharmacy services. Approx. savings = \$6 million.
- The district is working with members to switch to a similar, but lower cost alternative medication. Approx. savings = \$4 million

Why doesn't the district save money on its transportation costs?

Transportation costs remain high due to our community's large geographic size.

In addition, our school buses transport more than 50,000 students daily.

The district did explore using alternative-fueled buses to transport students, but the district's large size made these options unfeasible and did not result in cost savings.

Results of Alternative-Fueled Buses

Electric Buses: Received a grant to test electric buses without having to buy them. Buses only had a range of 120 to 135 miles. Widespread implementation would have required expensive infrastructure for recharging.

Compressed Natural Gas (CNG): Bought two buses as a pilot program. Buses only had a range of 180 miles. Widespread implementation would have required expensive infrastructure for refueling.

Propane: Bought 15 buses to test their capabilities. Buses required frequent refueling and were found to be less fuel efficient than diesel buses. Longterm maintenance costs for propane buses was found to be more expensive than diesel buses.

Thank you

Visit polkschoolsfl.com/referendum for more information.

Download your free copy of the PCPS Budget Guide and the State of the District:

PCPS Budget Guide - Brief overview of what it takes to efficiently manage our school district's annual budget.

State of the District - In-depth annual report packed with interesting information and facts about PCPS.

