

| LEGISLATIVE ACTION | | |
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| Senate | • | House |
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The Committee on Education (Stargel) recommended the following:

Senate Amendment

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Delete lines 141 - 170

and insert:

Section 3. Subsection (2) of section 1011.035, Florida Statutes, as amended by section 12 of chapter 2018-5, Laws of Florida, is amended to read:

1011.035 School district fiscal transparency.-

(2) Each district school board shall post on its website a plain language version of each proposed, tentative, and official budget which describes each budget item in terms that are easily 12 13

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understandable to the public and, in addition, includes: (a) Graphical representations, for each public school within the district and for the school district, as appropriate, of the following: (a) 1. Summary Financial efficiency information calculated pursuant to s. 1010.20 with a link to the web-based fiscal transparency tool developed by the department data. (b) 2. Fiscal trend information for the previous 3 years on: 1.a. The ratio of full-time equivalent students to fulltime equivalent instructional personnel, as defined in s. 1010.215. 2.b. The ratio of full-time equivalent students to fulltime equivalent administrative personnel, as defined in s. 1010.215. 3.c. The total operating expenditures, as calculated pursuant to s. 1010.20(2), per full-time equivalent student. 4.d. The total instructional expenditures, as calculated pursuant to s. 1010.20(3), per full-time equivalent student. 5.e. The general administrative expenditures as a percentage of total budget, which is the inverse of total costs for classroom instruction as a percentage of total operating costs calculated in s. 1010.20.

6.f. The rate of change in the general fund's ending fund