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576-04401-19

Proposed Committee Substitute by the Committee on Appropriations
(Appropriations Subcommittee on Education)

A bill to be entitled

An act relating to school board fiscal transparency;
amending s. 1001.39, F.S.; revising a requirement
relating to the authorization of a district school
member to be reimbursed for travel expenses; amending
s. 1002.33, F.S.; expanding provisions with which
charter schools are required to comply; amending s.
1010.20, F.S.; revising requirements for school
districts' reports to the Department of Education on
certain costs; amending s. 1011.035, F.S.; revising
the requirements for data and information that
district school boards must post on their respective
websites; amending s. 1011.051, F.S.; deleting a
requirement that superintendents reduce certain
expenditures under specified circumstances; providing
an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (1) of section 1001.39, Florida
Statutes, as amended by section 5 of chapter 2018-5, Laws of
Florida, is amended to read:

1001.39 District school board members; travel expenses.—

(1) In addition to the salary provided in s. 1001.395, each
member of a district school board shall be allowed, from the
district school fund, reimbursement of travel expenses as
authorized in s. 112.061, provided that any travel outside the



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28 ~~state district that exceeds \$500~~ requires prior approval by the
29 district school board to confirm that such travel is for
30 official business of the school district and complies with rules
31 of the State Board of Education. Any request for travel outside
32 the state must include an itemized list detailing all
33 anticipated travel expenses, including, but not limited to, the
34 anticipated costs of all means of travel, lodging, and
35 subsistence. Immediately preceding a request, the public must
36 have an opportunity to speak on the specific travel agenda item.

37 Section 2. Subsection (16) of section 1002.33, Florida
38 Statutes, is amended to read:

39 1002.33 Charter schools.—

40 (16) EXEMPTION FROM STATUTES.—

41 (a) A charter school shall operate in accordance with its
42 charter and shall be exempt from all statutes in chapters 1000-
43 1013. However, a charter school shall be in compliance with the
44 following statutes in chapters 1000-1013:

45 1. Those statutes specifically applying to charter schools,
46 including this section.

47 2. Those statutes pertaining to the student assessment
48 program and school grading system.

49 3. Those statutes pertaining to the provision of services
50 to students with disabilities.

51 4. Those statutes pertaining to civil rights, including s.
52 1000.05, relating to discrimination.

53 5. Those statutes pertaining to student health, safety, and
54 welfare.

55 (b) Additionally, a charter school shall be in compliance
56 with the following statutes:



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57 1. Section 286.011, relating to public meetings and
58 records, public inspection, and criminal and civil penalties.

59 2. Chapter 119, relating to public records.

60 3. Section 1003.03, relating to the maximum class size,
61 except that the calculation for compliance pursuant to s.
62 1003.03 shall be the average at the school level.

63 4. Section 1012.22(1)(c), relating to compensation and
64 salary schedules.

65 5. Section 1012.33(5), relating to workforce reductions.

66 6. Section 1012.335, relating to contracts with
67 instructional personnel hired on or after July 1, 2011.

68 7. Section 1012.34, relating to the substantive
69 requirements for performance evaluations for instructional
70 personnel and school administrators.

71 8. Section 1010.20, relating to cost accounting and
72 reporting for school districts.

73 9. Section 1011.035, relating to school district fiscal
74 transparency.

75 (c) For purposes of subparagraphs (b)4.-7.:

76 1. The duties assigned to a district school superintendent
77 apply to charter school administrative personnel, as defined in
78 s. 1012.01(3)(a) and (b), and the charter school governing board
79 shall designate at least one administrative person to be
80 responsible for such duties.

81 2. The duties assigned to a district school board apply to
82 a charter school governing board.

83 3. A charter school may hire instructional personnel and
84 other employees on an at-will basis.

85 4. Notwithstanding any provision to the contrary,



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86 instructional personnel and other employees on contract may be
87 suspended or dismissed any time during the term of the contract
88 without cause.

89 Section 3. Subsection (2) of section 1010.20, Florida
90 Statutes, as amended by section 8 of chapter 2018-5, Laws of
91 Florida, is amended to read:

92 1010.20 Cost accounting and reporting for school
93 districts.—

94 (2) COST REPORTING.—

95 (a) Each district shall report on a district-aggregate
96 basis expenditures for inservice training pursuant to s.
97 1011.62(3) and for categorical programs as provided in s.
98 1011.62(6).

99 (b) Each district shall report to the department on a
100 school-by-school and on a district-aggregate ~~an aggregate~~
101 ~~district~~ basis all of the following expenditures for:

102 1. Expenditures for each program funded in s.
103 1011.62(1)(c).

104 2. Total operating costs provided in "School District
105 Program Cost Reports," by category as reported pursuant to s.
106 1010.215(4)(a) and (b), including subtotals for direct and
107 indirect costs, total school costs, and total program costs ~~s.~~
108 ~~1010.215.~~

109 3. Total costs ~~Expenditures~~ for classroom instruction as
110 defined pursuant to the calculation in s. 1010.215(4)(b)1. and
111 2. and as provided in "School District Program Cost Reports."

112 (c) The department shall:

113 1. Categorize all public schools and districts into
114 ~~appropriate~~ groups based primarily on average full-time



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115 equivalent student enrollment as reported on the most recent
116 student membership survey under s. 1011.62 and may categorize
117 schools by school type, age of facility, and any other category
118 that equalizes cost comparability ~~and in state board rule~~ to
119 determine groups of peer schools and districts.

120 2. Annually calculate for each public school, district, and
121 for the entire state, the percentage of total costs for
122 classroom instruction expenditures to total operating costs as
123 provided expenditures reported in subparagraphs (b)2. and 3. For
124 schools, this means school direct classroom instruction costs
125 plus instructional support costs divided by total school costs.
126 For school districts, this means total direct costs plus total
127 school and district instructional support costs divided by total
128 program costs. The results must ~~shall~~ be categorized pursuant to
129 this paragraph.

130 ~~3. Annually calculate for all public schools, districts,~~
131 ~~and the state, the average percentage of total direct school~~
132 ~~costs classroom expenditures to total school costs operating~~
133 ~~expenditures reported in subparagraphs (b)2. and 3. The results~~
134 ~~shall be categorized pursuant to this paragraph.~~

135 3.4. Develop a web-based fiscal transparency tool that
136 combines and compares academic achievement and the percentage of
137 funds spent on classroom instruction for all ~~identifies~~ public
138 schools and districts ~~that produce high academic achievement~~
139 based on the calculations ~~the ratio of classroom instruction~~
140 ~~expenditures to total expenditures.~~ The fiscal transparency tool
141 ~~shall combine the data calculated~~ pursuant to this paragraph and
142 ~~with~~ the student performance measurements calculated pursuant to
143 s. 1012.34(7) to determine the financial efficiency of each



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144 public school and district. The results shall be displayed in an
145 easy to use format that enables the user to compare performance
146 among public schools and districts.

147 (d) The Commissioner of Education shall present to the
148 Legislature, prior to the opening of the regular session each
149 year, a district-by-district report of the costs ~~expenditures~~
150 reported pursuant to paragraphs (a) and (b). The report shall
151 include total costs ~~expenditures~~, a detailed analysis showing
152 costs ~~expenditures~~ for each program, and such other data as may
153 be useful for management of the education system. The
154 Commissioner of Education shall also compute cost factors
155 relative to the base student allocation for each funded program
156 in s. 1011.62(1)(c).

157 Section 4. Subsection (2) of section 1011.035, Florida
158 Statutes, as amended by section 12 of chapter 2018-5, Laws of
159 Florida, is amended to read:

160 1011.035 School district fiscal transparency.—

161 (2) Each district school board shall post on its website a
162 plain language version of each proposed, tentative, and official
163 budget which describes each budget item in terms that are easily
164 understandable to the public and, in addition, includes:

165 ~~(a) Graphical representations~~, for each public school
166 within the district and for the school district, as appropriate,
167 ~~of~~ the following:

168 (a) 1. Summary Financial efficiency information calculated
169 pursuant to s. 1010.20 with a link to the web-based fiscal
170 transparency tool developed by the department ~~data~~.

171 (b) 2. Fiscal trend information for the previous 3 years on:

172 1.a. The ratio of full-time equivalent students to full-



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173 time equivalent instructional personnel, as defined in s.
174 1010.215.

175 ~~2.b.~~ The ratio of full-time equivalent students to full-
176 time equivalent administrative personnel, as defined in s.
177 1010.215.

178 ~~3.e.~~ The total operating expenditures, as calculated
179 pursuant to s. 1010.20(2), per full-time equivalent student.

180 ~~4.d.~~ The total instructional expenditures, as calculated
181 pursuant to s. 1010.20(3), per full-time equivalent student.

182 ~~5.e.~~ The general administrative expenditures as a
183 percentage of total budget, which is the inverse of total costs
184 for classroom instruction as a percentage of total operating
185 costs calculated in s. 1010.20.

186 ~~6.f.~~ The ~~rate of change in the~~ general fund's ending fund
187 balance not classified as restricted, expressed as the financial
188 condition ratio, which is the fund balance as a percentage of
189 total general fund revenues.

190 ~~(b) A link to the web-based fiscal transparency tool~~
191 ~~developed by the department pursuant to s. 1010.20 to enable~~
192 ~~taxpayers to evaluate the financial efficiency of the school~~
193 ~~district and compare the financial efficiency of the school~~
194 ~~district with other similarly situated school districts.~~

195
196 This information must be prominently posted on the school
197 district's website in a manner that is readily accessible to the
198 public.

199 Section 5. Subsection (1) of section 1011.051, Florida
200 Statutes, as amended by section 13 of chapter 2018-5, Laws of
201 Florida, is amended to read:



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202 1011.051 Guidelines for general funds.—The district school
203 board shall maintain a general fund ending fund balance that is
204 sufficient to address normal contingencies.

205 (1) If at any time the portion of the general fund's ending
206 fund balance not classified as restricted, committed, or
207 nonspendable in the district's approved operating budget is
208 projected to fall below 3 percent of projected general fund
209 revenues during the current fiscal year, the superintendent
210 shall provide written notification to the district school board
211 and the Commissioner of Education. ~~If such financial condition
212 exists for 2 consecutive fiscal years, the superintendent shall
213 reduce the district's administration expenditures reported
214 pursuant to s. 1010.215(4)(a) in proportion to the reduction in
215 the general fund's ending balance or the reduction in student
216 enrollment, whichever is greater.~~

217 Section 6. This act shall take effect July 1, 2019.