A bill to be entitled 1 2 An act relating to expenditures for classroom instruction; 3 creating s. 1010.2155, F.S.; providing minimum 4 requirements for expenditures for classroom instruction at 5 the school district and school levels; specifying 6 requirements for uniform calculation of district operating 7 expenditures that support classroom instruction; requiring 8 annual reporting of expenditures; requiring the Department 9 of Education and district school boards to analyze 10 expenditures of certain school districts and schools; providing for technical assistance in budget preparation 11 and analysis; requiring explanation of financial and 12 performance status of school districts and schools under 13 14 certain circumstances; authorizing rulemaking and 15 enforcement by the State Board of Education; providing an effective date. 16

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

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Section 1. Section 1010.2155, Florida Statutes, is created to read:

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1010.2155 Expenditures for classroom instruction.—

(1) School districts shall spend a minimum of 70 percent

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of district operating funds on classroom instruction, and school administrators shall spend a minimum of 70 percent of each

26 school's budget on classroom instruction.

(2) Each school district shall calculate annually the percentage of state-funded operating expenditures that support classroom instruction.

- (a) The numerator for this calculation shall be the sum of school district operating expenditures related to:
- 1. Salaries and benefits for instructional personnel, instructional specialists, and instructional support personnel, as defined in s. 1010.215;
 - 2. Instructional materials and instructional supplies;
 - 3. Inservice teacher education; and
 - 4. Curriculum development.

- (b) The denominator for this calculation shall be the sum of state-funded school district operating expenditures, excluding expenditures for student transportation and school food services.
- (3) The Department of Education shall develop a uniform calculation for determining classroom expenditure percentages and a common format for school district reporting. School districts shall publish classroom expenditure information annually in the school financial report required in s. 1010.215 and the school report card required in s. 1008.34 and shall post the information on the school district's Internet website.

 Annual expenditure reports shall be published no later than December 15 for the prior school year.
- (4) The department shall analyze the expenditures of any school district that:
- (a) Fails to meet required classroom expenditure levels and receives a district grade of "C" or lower;

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(b) Meets the required classroom expenditure levels but receives a district grade of "C" or lower; or

- (c) Fails to meet the required classroom expenditure
 levels but receives a district grade higher than "C."
- (5) The district school board shall analyze the expenditures of any school that:

- (a) Fails to meet required classroom expenditure levels and receives a school grade of "C" or lower;
- (b) Meets the required classroom expenditure levels but receives a school grade of "C" or lower; or
- (c) Fails to meet the required classroom expenditure levels but receives a school grade higher than "C."
- (6) The department shall provide technical assistance in budget preparation and analysis to school districts that fail to meet the required classroom expenditures and may provide technical assistance to any district upon request. The district school superintendent of any district that fails to meet the minimum classroom expenditures shall appear before the State Board of Education to explain the financial and performance status of the district. Such appearance shall occur no later than 60 days after release of the district expenditure report.

 The Commissioner of Education shall make written recommendations to the district school superintendent and district school board regarding expenditure revisions that may result in higher student achievement.
- (7) The district school board shall provide technical assistance in budget preparation and analysis to principals of schools that fail to meet the required classroom expenditures.

The principal of any school that fails to meet the minimum
classroom expenditures shall appear before the district school
board to explain the financial and performance status of the
school. Such appearance shall occur no later than 30 days after
release of the school expenditure report.

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- (8) The State Board of Education may adopt rules pursuant to ss. 120.536(1) and 120.54 to implement this section and may enforce this section pursuant to s. 1008.32.
 - Section 2. This act shall take effect July 1, 2010.