

By the Committee on Education; and Senator Stargel

581-02951-19

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1 A bill to be entitled
2 An act relating to school board fiscal transparency;
3 amending s. 1002.33, F.S.; expanding provisions with
4 which charter schools are required to comply; amending
5 s. 1010.20, F.S.; revising requirements for school
6 districts' reports to the Department of Education on
7 certain costs; amending s. 1011.035, F.S.; revising
8 the requirements for data and information that
9 district school boards must post on their respective
10 websites; amending s. 1011.051, F.S.; deleting a
11 requirement that superintendents reduce certain
12 expenditures under specified circumstances; providing
13 an effective date.

14
15 Be It Enacted by the Legislature of the State of Florida:

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17 Section 1. Subsection (16) of section 1002.33, Florida
18 Statutes, is amended to read:

19 1002.33 Charter schools.—

20 (16) EXEMPTION FROM STATUTES.—

21 (a) A charter school shall operate in accordance with its
22 charter and shall be exempt from all statutes in chapters 1000-
23 1013. However, a charter school shall be in compliance with the
24 following statutes in chapters 1000-1013:

25 1. Those statutes specifically applying to charter schools,
26 including this section.

27 2. Those statutes pertaining to the student assessment
28 program and school grading system.

29 3. Those statutes pertaining to the provision of services

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30 to students with disabilities.

31 4. Those statutes pertaining to civil rights, including s.
32 1000.05, relating to discrimination.

33 5. Those statutes pertaining to student health, safety, and
34 welfare.

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

37 1. Section 286.011, relating to public meetings and
38 records, public inspection, and criminal and civil penalties.

39 2. Chapter 119, relating to public records.

40 3. Section 1003.03, relating to the maximum class size,
41 except that the calculation for compliance pursuant to s.
42 1003.03 shall be the average at the school level.

43 4. Section 1012.22(1)(c), relating to compensation and
44 salary schedules.

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

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

48 7. Section 1012.34, relating to the substantive
49 requirements for performance evaluations for instructional
50 personnel and school administrators.

51 8. Section 1010.20, relating to cost accounting and
52 reporting for school districts.

53 9. Section 1011.035, relating to school district fiscal
54 transparency.

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

56 1. The duties assigned to a district school superintendent
57 apply to charter school administrative personnel, as defined in
58 s. 1012.01(3)(a) and (b), and the charter school governing board

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59 shall designate at least one administrative person to be
60 responsible for such duties.

61 2. The duties assigned to a district school board apply to
62 a charter school governing board.

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

65 4. Notwithstanding any provision to the contrary,
66 instructional personnel and other employees on contract may be
67 suspended or dismissed any time during the term of the contract
68 without cause.

69 Section 2. Subsection (2) of section 1010.20, Florida
70 Statutes, as amended by section 8 of chapter 2018-5, Laws of
71 Florida, is amended to read:

72 1010.20 Cost accounting and reporting for school
73 districts.—

74 (2) COST REPORTING.—

75 (a) Each district shall report on a district-aggregate
76 basis expenditures for inservice training pursuant to s.
77 1011.62(3) and for categorical programs as provided in s.
78 1011.62(6).

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

82 1. Expenditures for each program funded in s.
83 1011.62(1)(c).

84 2. Total operating costs provided in "School District
85 Program Cost Reports," by category as reported pursuant to s.
86 1010.215(4)(a) and (b), including subtotals for direct and
87 indirect costs, total school costs, and total program costs ~~s.~~

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88 ~~1010.215.~~

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

92 (c) The department shall:

93 1. Categorize all public schools and districts into
94 ~~appropriate~~ groups based primarily on average full-time
95 equivalent student enrollment as reported on the most recent
96 student membership survey under s. 1011.62 and may categorize
97 schools by school type, age of facility, and any other category
98 that equalizes cost comparability and in state board rule to
99 determine groups of peer schools and districts.

100 2. Annually calculate for each public school, district, and
101 for the entire state, the percentage of total costs for
102 classroom instruction expenditures to total operating costs as
103 provided expenditures reported in subparagraphs (b)2. and 3. For
104 schools, this means school direct classroom instruction costs
105 plus instructional support costs divided by total school costs.
106 For school districts, this means total direct costs plus total
107 school and district instructional support costs divided by total
108 program costs. The results must ~~shall~~ be categorized pursuant to
109 this paragraph.

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

115 3.4. Develop a web-based fiscal transparency tool that
116 combines and compares academic achievement and the percentage of

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117 funds spent on classroom instruction for all ~~identifies~~ public
118 schools and districts ~~that produce high academic achievement~~
119 based on the calculations ~~the ratio of classroom instruction~~
120 ~~expenditures to total expenditures. The fiscal transparency tool~~
121 ~~shall combine the data calculated~~ pursuant to this paragraph and
122 ~~with~~ the student performance measurements calculated pursuant to
123 s. 1012.34(7) to determine the financial efficiency of each
124 public school and district. The results shall be displayed in an
125 easy to use format that enables the user to compare performance
126 among public schools and districts.

127 (d) The Commissioner of Education shall present to the
128 Legislature, prior to the opening of the regular session each
129 year, a district-by-district report of the costs ~~expenditures~~
130 reported pursuant to paragraphs (a) and (b). The report shall
131 include total costs ~~expenditures~~, a detailed analysis showing
132 costs ~~expenditures~~ for each program, and such other data as may
133 be useful for management of the education system. The
134 Commissioner of Education shall also compute cost factors
135 relative to the base student allocation for each funded program
136 in s. 1011.62(1)(c).

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

140 1011.035 School district fiscal transparency.—

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

145 ~~(a) Graphical representations~~, for each public school

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146 within the district and for the school district, as appropriate,
147 ~~of~~ the following:

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

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

152 ~~1.a.~~ The ratio of full-time equivalent students to full-
153 time equivalent instructional personnel, as defined in s.
154 1010.215.

155 ~~2.b.~~ The ratio of full-time equivalent students to full-
156 time equivalent administrative personnel, as defined in s.
157 1010.215.

158 ~~3.c.~~ The total operating expenditures, as calculated
159 pursuant to s. 1010.20(2), per full-time equivalent student.

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

162 ~~5.e.~~ The general administrative expenditures as a
163 percentage of total budget, which is the inverse of total costs
164 for classroom instruction as a percentage of total operating
165 costs calculated in s. 1010.20.

166 ~~6.f.~~ The ~~rate of change in the~~ general fund's ending fund
167 balance not classified as restricted, expressed as the financial
168 condition ratio, which is the fund balance as a percentage of
169 total general fund revenues.

170 ~~(b) A link to the web-based fiscal transparency tool~~
171 ~~developed by the department pursuant to s. 1010.20 to enable~~
172 ~~taxpayers to evaluate the financial efficiency of the school~~
173 ~~district and compare the financial efficiency of the school~~
174 ~~district with other similarly situated school districts.~~

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176 This information must be prominently posted on the school
177 district's website in a manner that is readily accessible to the
178 public.

179 Section 4. Subsection (1) of section 1011.051, Florida
180 Statutes, as amended by section 13 of chapter 2018-5, Laws of
181 Florida, is amended to read:

182 1011.051 Guidelines for general funds.—The district school
183 board shall maintain a general fund ending fund balance that is
184 sufficient to address normal contingencies.

185 (1) If at any time the portion of the general fund's ending
186 fund balance not classified as restricted, committed, or
187 nonspendable in the district's approved operating budget is
188 projected to fall below 3 percent of projected general fund
189 revenues during the current fiscal year, the superintendent
190 shall provide written notification to the district school board
191 and the Commissioner of Education. ~~If such financial condition
192 exists for 2 consecutive fiscal years, the superintendent shall
193 reduce the district's administration expenditures reported
194 pursuant to s. 1010.215(4)(a) in proportion to the reduction in
195 the general fund's ending balance or the reduction in student
196 enrollment, whichever is greater.~~

197 Section 5. This act shall take effect July 1, 2019.