

By Senator Boyd

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1 A bill to be entitled
2 An act relating to charter school capital outlay
3 funding; amending s. 212.055, F.S.; revising the form
4 of a resolution proposing a school capital outlay
5 surtax regarding the sharing of surtax revenues with
6 charter schools; reenacting and amending s. 1013.62,
7 F.S.; revising the manner of determining charter
8 school capital outlay funding; revising the
9 calculation methodologies to be used by the Department
10 of Education in determining the allocation of state
11 funds to charter schools; providing applicability;
12 providing an effective date.

13
14 Be It Enacted by the Legislature of the State of Florida:

15
16 Section 1. Paragraph (b) of subsection (6) of section
17 212.055, Florida Statutes, is amended to read:

18 212.055 Discretionary sales surtaxes; legislative intent;
19 authorization and use of proceeds.—It is the legislative intent
20 that any authorization for imposition of a discretionary sales
21 surtax shall be published in the Florida Statutes as a
22 subsection of this section, irrespective of the duration of the
23 levy. Each enactment shall specify the types of counties
24 authorized to levy; the rate or rates which may be imposed; the
25 maximum length of time the surtax may be imposed, if any; the
26 procedure which must be followed to secure voter approval, if
27 required; the purpose for which the proceeds may be expended;
28 and such other requirements as the Legislature may provide.
29 Taxable transactions and administrative procedures shall be as

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30 provided in s. 212.054.

31 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

32 (b) The resolution must include a statement that provides a
 33 brief and general description of the school capital outlay
 34 projects to be funded by the surtax. The resolution must include
 35 a statement that the revenues collected must be shared with
 36 eligible charter schools based on their proportionate share of
 37 the total school district capital outlay full-time equivalent
 38 enrollment as adopted by the Education Estimating Conference
 39 established in s. 216.136 enrollment. The statement must conform
 40 to the requirements of s. 101.161 and ~~shall~~ be placed on the
 41 ballot by the governing body of the county. The following
 42 question must ~~shall~~ be placed on the ballot:
 43
 44

45FOR THECENTS TAX

46AGAINST THECENTS TAX

47
 48 Section 2. Notwithstanding the expiration date in section 5
 49 of chapter 2022-157, Laws of Florida, subsections (1), (2), and
 50 (3) of section 1013.62, Florida Statutes, are reenacted and
 51 amended to read:

52 1013.62 Charter schools capital outlay funding.—

53 (1) ~~For the 2022-2023 fiscal year, charter school capital~~
 54 ~~outlay funding shall consist of state funds appropriated in the~~
 55 ~~2022-2023 General Appropriations Act. Beginning in fiscal year~~
 56 ~~2023-2024,~~ Charter school capital outlay funding shall consist

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57 of state funds when such funds are appropriated in the General
58 Appropriations Act and revenue resulting from the discretionary
59 millage authorized in s. 1011.71(2) ~~if the amount of state funds~~
60 ~~appropriated for charter school capital outlay in any fiscal~~
61 ~~year is less than the average charter school capital outlay~~
62 ~~funds per unweighted full-time equivalent student for the 2018-~~
63 ~~2019 fiscal year, multiplied by the estimated number of charter~~
64 ~~school students for the applicable fiscal year, and adjusted by~~
65 ~~changes in the Consumer Price Index issued by the United States~~
66 ~~Department of Labor from the previous fiscal year. Nothing in~~
67 ~~this subsection prohibits a school district from distributing to~~
68 ~~charter schools funds resulting from the discretionary millage~~
69 ~~authorized in s. 1011.71(2).~~

70 (a) To be eligible to receive capital outlay funds, a
71 charter school must:

72 1.a. Have been in operation for 2 or more years;

73 b. Be governed by a governing board established in the
74 state for 2 or more years which operates both charter schools
75 and conversion charter schools within the state;

76 c. Be an expanded feeder chain of a charter school within
77 the same school district that is currently receiving charter
78 school capital outlay funds;

79 d. Have been accredited by a regional accrediting
80 association as defined by State Board of Education rule;

81 e. Serve students in facilities that are provided by a
82 business partner for a charter school-in-the-workplace pursuant
83 to s. 1002.33(15) (b); or

84 f. Be operated by a hope operator pursuant to s. 1002.333.

85 2. Have an annual audit that does not reveal any of the

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86 financial emergency conditions provided in s. 218.503(1) for the
87 most recent fiscal year for which such audit results are
88 available.

89 3. Have satisfactory student achievement based on state
90 accountability standards applicable to the charter school.

91 4. Have received final approval from its sponsor pursuant
92 to s. 1002.33 for operation during that fiscal year.

93 5. Serve students in facilities that are not provided by
94 the charter school's sponsor.

95 (b) A charter school is not eligible to receive capital
96 outlay funds if it was created by the conversion of a public
97 school and operates in facilities provided by the charter
98 school's sponsor for a nominal fee, or at no charge, or if it is
99 directly or indirectly operated by the school district.

100 (2) The department shall use the following calculation
101 methodology to allocate state funds appropriated in the General
102 Appropriations Act to eligible charter schools:

103 (a) Divide the school district's annual debt service
104 obligation incurred as of March 1, 2017, which has not been
105 subsequently retired, and any amount of the participation
106 requirement pursuant to s. 1013.64(2)(a)8. which is being
107 satisfied by revenues raised by the discretionary millage by the
108 district's total capital outlay full-time equivalent membership
109 and the total number of unweighted full-time equivalent students
110 of each eligible charter school in the district.

111 (b) Multiply the result of the calculation made under
112 paragraph (a) by the total number of full-time equivalent
113 students of each eligible charter school in the district to
114 determine the capital outlay state appropriation for charter

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115 ~~schools~~ Eligible charter schools shall be grouped into
116 categories based on their student populations according to the
117 following criteria:

118 1. ~~Seventy five percent or greater who are eligible for~~
119 ~~free or reduced price school meals under the National School~~
120 ~~Lunch Program or, for schools operating programs under the~~
121 ~~Community Eligibility Provision of the Healthy, Hunger-Free Kids~~
122 ~~Act of 2010, an equivalent percentage of the student population~~
123 ~~eligible for free and reduced price meals as determined by~~
124 ~~applying the multiplier authorized under the National School~~
125 ~~Lunch Act, 42 U.S.C. s. 1759a(a)(1)(F)(vii), to the number of~~
126 ~~students reported for direct certification.~~

127 2. ~~Twenty five percent or greater with disabilities as~~
128 ~~defined in state board rule and consistent with the requirements~~
129 ~~of the Individuals with Disabilities Education Act.~~

130 (b) ~~If an eligible charter school does not meet the~~
131 ~~criteria for either category under paragraph (a), its FTE shall~~
132 ~~be provided as the base amount of funding and shall be assigned~~
133 ~~a weight of 1.0. An eligible charter school that meets the~~
134 ~~criteria under subparagraph (a)1. or subparagraph (a)2. shall be~~
135 ~~provided an additional 25 percent above the base funding amount,~~
136 ~~and the total FTE shall be multiplied by a weight of 1.25. An~~
137 ~~eligible charter school that meets the criteria under both~~
138 ~~subparagraphs (a)1. and (a)2. shall be provided an additional 50~~
139 ~~percent above the base funding amount, and the FTE for that~~
140 ~~school shall be multiplied by a weight of 1.5.~~

141 (c) ~~The state appropriation for charter school capital~~
142 ~~outlay shall be divided by the total weighted FTE for all~~
143 ~~eligible charter schools to determine the base charter school~~

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144 ~~per weighted FTE allocation amount. The per weighted FTE~~
145 ~~allocation amount shall be multiplied by the weighted FTE to~~
146 ~~determine each charter school's capital outlay allocation.~~

147 ~~(d) The department shall calculate the eligible charter~~
148 ~~school funding allocations. Funds shall be allocated using full-~~
149 ~~time equivalent membership from the second and third enrollment~~
150 ~~surveys and free and reduced-price school lunch data. The~~
151 ~~department shall recalculate the allocations periodically based~~
152 ~~on the receipt of revised information, on a schedule established~~
153 ~~by the Commissioner of Education.~~

154 (c) ~~(e)~~ The department shall distribute capital outlay funds
155 monthly, beginning in the first quarter of the fiscal year,
156 based on one-twelfth of the amount the department reasonably
157 expects the charter school to receive during that fiscal year.
158 The commissioner shall adjust subsequent distributions as
159 necessary to reflect each charter school's recalculated
160 allocation.

161 (3) If the school board levies the discretionary millage
162 authorized in s. 1011.71(2), and the state funds appropriated
163 for charter school capital outlay in any fiscal year are less
164 than the average charter school capital outlay funds per
165 unweighted full-time equivalent student for the 2018-2019 fiscal
166 year, multiplied by the estimated number of charter school
167 students for the applicable fiscal year, and adjusted by changes
168 in the Consumer Price Index issued by the United States
169 Department of Labor from the previous fiscal year, the
170 department must ~~shall~~ use the following calculation methodology
171 to determine the amount of revenue that a school district must
172 distribute to each eligible charter school:

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173 (a) Reduce the total discretionary millage revenue by the
174 school district's annual debt service obligation incurred as of
175 March 1, 2017, which has not been subsequently retired, and any
176 amount of participation requirement pursuant to s.
177 1013.64(2)(a)8. which ~~that~~ is being satisfied by revenues raised
178 by the discretionary millage.

179 (b) Divide the school district's adjusted discretionary
180 millage revenue by the district's total capital outlay full-time
181 equivalent membership and the total number of unweighted full-
182 time equivalent students of each eligible charter school to
183 determine a capital outlay allocation per full-time equivalent
184 student.

185 (c) Multiply the capital outlay allocation per full-time
186 equivalent student by the total number of full-time equivalent
187 students of each eligible charter school to determine the
188 capital outlay allocation for each charter school.

189 ~~(d) If applicable, reduce the capital outlay allocation~~
190 ~~identified in paragraph (c) by the total amount of state funds~~
191 ~~allocated to each eligible charter school in subsection (2) to~~
192 ~~determine the maximum calculated capital outlay allocation.~~

193 ~~(e)~~ School districts shall distribute capital outlay funds
194 to eligible charter schools no later than February 1 of each
195 year, as required by this subsection, based on the amount of
196 funds received by the district school board. School districts
197 shall distribute any remaining capital outlay funds, as required
198 by this subsection, upon the receipt of such funds until the
199 total amount calculated pursuant to this subsection is
200 distributed.
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202 By October 1 of each year, each school district shall certify to
203 the department the amount of debt service and participation
204 requirement that complies with the requirement of paragraph (a)
205 and can be reduced from the total discretionary millage revenue.
206 The Auditor General shall verify compliance with the
207 requirements of paragraph (a) and s. 1011.71(2)(e) during
208 scheduled operational audits of school districts.

209 Section 3. The amendments made by this act to s.
210 212.055(6)(b), Florida Statutes, do not apply to a resolution
211 for a school capital outlay surtax adopted before July 1, 2023,
212 pursuant to s. 212.055(6)(c), Florida Statutes, until such
213 resolution is amended, renewed, or repealed in the manner
214 provided for by law.

215 Section 4. This act shall take effect July 1, 2023.