

SB 1198

The purpose of this bill is to clarify the language relating to fiscal transparency so that districts and the Department of Education may implement the requirements passed in HB 1279 last year in a more efficient and cost effective manner.

The bill amends s. 1010, F.S. relating to cost reporting and requires that each district report to DOE on a school-by-school and district-aggregate basis expenditures: For each program costs (basic programs, i.e., K-3, 4-8, 9-12; ESE programs; secondary career education programs; and ESOL); Total costs for classroom instruction as provided in existing "School District Program Cost Reports." Then, DOE must categorize all public school and districts into specified groups and calculate the total costs for classroom instruction to the total operating costs.

DOE must develop a web-based fiscal transparency tool that combines and compares academic achievement and the percentage of funds spent on classroom instruction for all schools and districts. The results must be displayed in an easy to use format that enables the user to compare performance among public schools and districts.

The bill amends s. 1011.035, F.S., relating to school district budget transparency and requires that the financial efficiency information calculated above be posted on the district's website. In addition, a link to the web-based fiscal transparency tool developed by DOE must be provided. The requirement that the information be graphically represented is deleted due to the potential fiscal impact on districts.

The bill amends s. 1011.051, F.S., and deletes languages from HB 1279 which would have required the reduction in a district's administration expenditures under certain circumstances.

Finally, the bill amends s. 1002.33, F.S., relating to charter schools and requires charter schools to the reporting and budget transparency requirements.