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LEGISLATIVE ACTION

Senate

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House

The Committee on Education Pre-K -12 (Boyd) recommended the following:

Senate Amendment (with title amendment)

Delete lines 16 - 208

and insert:

Section 1. Paragraphs (b) and (c) of subsection (6) of section 212.055, Florida Statutes, are amended to read:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.—It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a



11 subsection of this section, irrespective of the duration of the
12 levy. Each enactment shall specify the types of counties
13 authorized to levy; the rate or rates which may be imposed; the
14 maximum length of time the surtax may be imposed, if any; the
15 procedure which must be followed to secure voter approval, if
16 required; the purpose for which the proceeds may be expended;
17 and such other requirements as the Legislature may provide.
18 Taxable transactions and administrative procedures shall be as
19 provided in s. 212.054.

20 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

21 (b) The resolution must include a statement that provides a
22 brief and general description of the school capital outlay
23 projects to be funded by the surtax. The resolution must include
24 a statement that the revenues collected must be shared with
25 eligible charter schools based on their proportionate share of
26 the total school district capital outlay full-time equivalent
27 enrollment as adopted by the Education Estimating Conference
28 established in s. 216.136 enrollment. The statement must conform
29 to the requirements of s. 101.161 and ~~shall~~ be placed on the
30 ballot by the governing body of the county. The following
31 question must ~~shall~~ be placed on the ballot:

32
33 FOR THE CENTS TAX

34
35 AGAINST THE CENTS TAX

36 (c) The resolution providing for the imposition of the
37 surtax must set forth a plan for use of the surtax proceeds for



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38 fixed capital expenditures or fixed capital costs associated
39 with the construction, reconstruction, or improvement of school
40 facilities and campuses which have a useful life expectancy of 5
41 or more years, and any land acquisition, land improvement,
42 design, and engineering costs related thereto, or any purchase,
43 lease-purchase, lease, or maintenance of school buses, as
44 defined in s. 1006.25, which have a life expectancy of 5 years
45 or more. Additionally, the plan shall include the costs of
46 retrofitting and providing for technology implementation,
47 including hardware and software, for the various sites within
48 the school district. Surtax revenues may be used to service bond
49 indebtedness to finance projects authorized by this subsection,
50 and any interest accrued thereto may be held in trust to finance
51 such projects. Neither the proceeds of the surtax nor any
52 interest accrued thereto shall be used for operational expenses.
53 Surtax revenues shared with charter schools shall be expended by
54 the charter school in a manner consistent with the allowable
55 uses set forth in s. 1013.62(5) ~~s. 1013.62(4)~~. All revenues and
56 expenditures shall be accounted for in a charter school's
57 monthly or quarterly financial statement pursuant to s.
58 1002.33(9). The eligibility of a charter school to receive funds
59 under this subsection shall be determined in accordance with s.
60 1013.62(1). If a school's charter is not renewed or is
61 terminated and the school is dissolved under the provisions of
62 law under which the school was organized, any unencumbered funds
63 received under this subsection shall revert to the sponsor.

64 Section 2. Notwithstanding the expiration date in section 5
65 of chapter 2022-157, Laws of Florida, present subsections (4)
66 through (7) of section 1013.62, Florida Statutes, are



67 redesignated as subsections (5) through (8), respectively, a new
68 subsection (4) is added to that section, subsection (1) of that
69 section is amended, and subsections (2) and (3) of that section
70 are reenacted, to read:

71 1013.62 Charter schools capital outlay funding.-

72 (1) ~~For the 2022-2023 fiscal year, charter school capital~~
73 ~~outlay funding shall consist of state funds appropriated in the~~
74 ~~2022-2023 General Appropriations Act. Beginning in fiscal year~~
75 ~~2023-2024,~~ Charter school capital outlay funding shall consist
76 of state funds when such funds are appropriated in the General
77 Appropriations Act and revenue resulting from the discretionary
78 millage authorized in s. 1011.71(2) if, except as provided in
79 subsection (4), the amount of state funds appropriated for
80 charter school capital outlay in any fiscal year is less than
81 the average charter school capital outlay funds per unweighted
82 full-time equivalent student for the 2018-2019 fiscal year,
83 multiplied by the estimated number of charter school students
84 for the applicable fiscal year, and adjusted by changes in the
85 Consumer Price Index issued by the United States Department of
86 Labor from the previous fiscal year. Nothing in this subsection
87 prohibits a school district from distributing to charter schools
88 funds resulting from the discretionary millage authorized in s.
89 1011.71(2).

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

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

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



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96 c. Be an expanded feeder chain of a charter school within
97 the same school district that is currently receiving charter
98 school capital outlay funds;

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

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

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

105 2. Have an annual audit that does not reveal any of the
106 financial emergency conditions provided in s. 218.503(1) for the
107 most recent fiscal year for which such audit results are
108 available.

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

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

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

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

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

123 (a) Eligible charter schools shall be grouped into
124 categories based on their student populations according to the



125 following criteria:

126 1. Seventy-five percent or greater who are eligible for
127 free or reduced-price school meals under the National School
128 Lunch Program or, for schools operating programs under the
129 Community Eligibility Provision of the Healthy, Hunger-Free Kids
130 Act of 2010, an equivalent percentage of the student population
131 eligible for free and reduced-price meals as determined by
132 applying the multiplier authorized under the National School
133 Lunch Act, 42 U.S.C. s. 1759a(a)(1)(F)(vii), to the number of
134 students reported for direct certification.

135 2. Twenty-five percent or greater with disabilities as
136 defined in state board rule and consistent with the requirements
137 of the Individuals with Disabilities Education Act.

138 (b) If an eligible charter school does not meet the
139 criteria for either category under paragraph (a), its FTE shall
140 be provided as the base amount of funding and shall be assigned
141 a weight of 1.0. An eligible charter school that meets the
142 criteria under subparagraph (a)1. or subparagraph (a)2. shall be
143 provided an additional 25 percent above the base funding amount,
144 and the total FTE shall be multiplied by a weight of 1.25. An
145 eligible charter school that meets the criteria under both
146 subparagraphs (a)1. and (a)2. shall be provided an additional 50
147 percent above the base funding amount, and the FTE for that
148 school shall be multiplied by a weight of 1.5.

149 (c) The state appropriation for charter school capital
150 outlay shall be divided by the total weighted FTE for all
151 eligible charter schools to determine the base charter school
152 per weighted FTE allocation amount. The per weighted FTE
153 allocation amount shall be multiplied by the weighted FTE to



154 determine each charter school's capital outlay allocation.

155 (d) The department shall calculate the eligible charter
156 school funding allocations. Funds shall be allocated using full-
157 time equivalent membership from the second and third enrollment
158 surveys and free and reduced-price school lunch data. The
159 department shall recalculate the allocations periodically based
160 on the receipt of revised information, on a schedule established
161 by the Commissioner of Education.

162 (e) The department shall distribute capital outlay funds
163 monthly, beginning in the first quarter of the fiscal year,
164 based on one-twelfth of the amount the department reasonably
165 expects the charter school to receive during that fiscal year.
166 The commissioner shall adjust subsequent distributions as
167 necessary to reflect each charter school's recalculated
168 allocation.

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

181 (a) Reduce the total discretionary millage revenue by the
182 school district's annual debt service obligation incurred as of



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183 March 1, 2017, which has not been subsequently retired, and any
184 amount of participation requirement pursuant to s.
185 1013.64(2)(a)8. that is being satisfied by revenues raised by
186 the discretionary millage.

187 (b) Divide the school district's adjusted discretionary
188 millage revenue by the district's total capital outlay full-time
189 equivalent membership and the total number of unweighted full-
190 time equivalent students of each eligible charter school to
191 determine a capital outlay allocation per full-time equivalent
192 student.

193 (c) Multiply the capital outlay allocation per full-time
194 equivalent student by the total number of full-time equivalent
195 students of each eligible charter school to determine the
196 capital outlay allocation for each charter school.

197 (d) If applicable, reduce the capital outlay allocation
198 identified in paragraph (c) by the total amount of state funds
199 allocated to each eligible charter school in subsection (2) to
200 determine the maximum calculated capital outlay allocation.

201 (e) School districts shall distribute capital outlay funds
202 to charter schools no later than February 1 of each year, as
203 required by this subsection, based on the amount of funds
204 received by the district school board. School districts shall
205 distribute any remaining capital outlay funds, as required by
206 this subsection, upon the receipt of such funds until the total
207 amount calculated pursuant to this subsection is distributed.

208
209 By October 1 of each year, each school district shall certify to
210 the department the amount of debt service and participation
211 requirement that complies with the requirement of paragraph (a)



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212 and can be reduced from the total discretionary millage revenue.
213 The Auditor General shall verify compliance with the
214 requirements of paragraph (a) and s. 1011.71(2)(e) during
215 scheduled operational audits of school districts.

216 (4) Beginning in the 2023-2024 fiscal year, if the state
217 funds appropriated for charter school capital outlay in any
218 fiscal year are equal to or greater than the average charter
219 school capital outlay funds per unweighted full-time equivalent
220 student for the 2018-2019 fiscal year, multiplied by the
221 estimated number of charter school students for the applicable
222 fiscal year, and adjusted by changes in the Consumer Price Index
223 issued by the United States Department of Labor from the
224 previous fiscal year, district school boards that levy the
225 discretionary millage authorized in s. 1011.71(2) and have a
226 combined total of all capital outlay full-time equivalent
227 membership and total unweighted full-time equivalent students of
228 eligible charter schools which exceeds 100,000 must share an
229 amount of their eligible local funds with eligible charter
230 schools that are operated by a not-for-profit entity. The
231 department shall use the following calculation methodology to
232 determine the amount of revenue that a school district must
233 distribute pursuant to this subsection to each eligible charter
234 school:

235 (a)1. Reduce the school district's total discretionary
236 millage revenue by the school district's annual debt service
237 obligation incurred as of March 1, 2017, which has not been
238 subsequently retired, and any amount of participation
239 requirement pursuant to s. 1013.64(2)(a)8. which is being
240 satisfied by revenues raised by the discretionary millage.



241 a. For fiscal year 2023-2024, the amount is 20 percent of
242 the amount calculated under this paragraph.

243 b. For fiscal year 2024-2025, the amount is 40 percent of
244 the amount calculated under this paragraph.

245 c. For fiscal year 2025-2026, the amount is 60 percent of
246 the amount calculated under this paragraph.

247 d. For fiscal year 2026-2027, the amount is 80 percent of
248 the amount calculated under this paragraph.

249 e. For fiscal year 2027-2028, and thereafter, the amount is
250 100 percent of the amount calculated under this paragraph.

251 2. Divide the school district's adjusted discretionary
252 millage revenue by the district's total capital outlay full-time
253 equivalent membership and the total number of unweighted full-
254 time equivalent students of each eligible charter school to
255 determine a capital outlay allocation per full-time equivalent
256 student.

257 3. Multiply the result of the calculation made under
258 paragraph (a) for the applicable fiscal year by the total number
259 of full-time equivalent students of each eligible charter school
260 in the district pursuant to paragraph (1)(a) to determine the
261 capital outlay allocation pursuant to this subsection for each
262 charter school pursuant to this subsection.

263 4. In any fiscal year, if the combined amount of state
264 funds allocated pursuant to subsection (1) and the funds
265 allocated pursuant to this subsection are greater than the total
266 capital outlay millage per full-time equivalent student, the
267 department must reduce the school district's sharing amount by
268 the difference of the total funds and the calculated amount for
269 the total capital outlay full-time equivalent membership.



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270 (b) School districts shall distribute capital outlay funds
271 to charter schools no later than February 1 of each year, as
272 required by this subsection, based on the amount of funds
273 received by the district school board. School districts shall
274 distribute any remaining capital outlay funds, as required by
275 this subsection, upon the receipt of such funds until the total
276 amount calculated pursuant to this subsection is distributed.

277
278 By October 1 of each year, each school district shall certify to
279 the department the amount of debt service and participation
280 requirement that complies with the requirements of paragraph (a)
281 and can be reduced from the total discretionary millage revenue.
282 The Auditor General shall verify compliance with the
283 requirements of paragraph (a) and s. 1011.71(2)(e) during
284 scheduled operational audits of school districts.

285
286 ===== T I T L E A M E N D M E N T =====

287 And the title is amended as follows:

288 Delete lines 6 - 11

289 and insert:

290 charter schools; conforming a cross-reference;
291 reenacting and amending s. 1013.62, F.S.; revising the
292 manner of determining charter school capital outlay
293 funding; requiring district school boards to share
294 certain funds with eligible charter schools if certain
295 conditions are met; providing a calculation
296 methodology for the Department of Education to
297 determine the amount of funds the district school
298 board must distribute; requiring the school district



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299 | to distribute the funds by a specified date; requiring
300 | each school district to annually certify certain
301 | information to the department by a specified date;
302 | requiring the Auditor General to verify compliance
303 | during audits; providing applicability;