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LEGISLATIVE ACTION

Senate

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House

The Committee on Appropriations (Hutson) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Paragraph (c) of subsection (6) of section
212.055, Florida Statutes, is 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



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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 (c) The resolution providing for the imposition of the
22 surtax must set forth a plan for use of the surtax proceeds for
23 fixed capital expenditures or fixed capital costs associated
24 with the construction, reconstruction, or improvement of school
25 facilities and campuses which have a useful life expectancy of 5
26 or more years, and any land acquisition, land improvement,
27 design, and engineering costs related thereto, or any purchase,
28 lease-purchase, lease, or maintenance of school buses, as
29 defined in s. 1006.25, which have a life expectancy of 5 years
30 or more. Additionally, the plan shall include the costs of
31 retrofitting and providing for technology implementation,
32 including hardware and software, for the various sites within
33 the school district. Surtax revenues may be used to service bond
34 indebtedness to finance projects authorized by this subsection,
35 and any interest accrued thereto may be held in trust to finance
36 such projects. Neither the proceeds of the surtax nor any
37 interest accrued thereto shall be used for operational expenses.
38 Surtax revenues shared with charter schools shall be shared
39 based on their proportionate share of total school district



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40 capital outlay full-time equivalent enrollment projections as
41 developed by the Education Estimating Conference pursuant to s.
42 216.136 and shall be expended by the charter school in a manner
43 consistent with the allowable uses set forth in s. 1013.62(4).
44 All revenues and expenditures shall be accounted for in a
45 charter school's monthly or quarterly financial statement
46 pursuant to s. 1002.33(9). The eligibility of a charter school
47 to receive funds under this subsection shall be determined in
48 accordance with s. 1013.62(1). If a school's charter is not
49 renewed or is terminated and the school is dissolved under the
50 provisions of law under which the school was organized, any
51 unencumbered funds received under this subsection shall revert
52 to the sponsor.

53 Section 2. Subsections (1) through (4) of section 1013.62,
54 Florida Statutes, are amended to read:

55 1013.62 Charter schools capital outlay funding.-

56 (1) ~~For the 2022-2023 fiscal year, charter school capital~~
57 ~~outlay funding shall consist of state funds appropriated in the~~
58 ~~2022-2023 General Appropriations Act. Beginning in fiscal year~~
59 ~~2023-2024,~~ Charter school capital outlay funding shall consist
60 of state funds when such funds are appropriated in the General
61 Appropriations Act and revenue resulting from the discretionary
62 millage authorized in s. 1011.71(2) ~~if the amount of state funds~~
63 ~~appropriated for charter school capital outlay in any fiscal~~
64 ~~year is less than the average charter school capital outlay~~
65 ~~funds per unweighted full-time equivalent student for the 2018-~~
66 ~~2019 fiscal year, multiplied by the estimated number of charter~~
67 ~~school students for the applicable fiscal year, and adjusted by~~
68 ~~changes in the Consumer Price Index issued by the United States~~



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69 ~~Department of Labor from the previous fiscal year. Nothing in~~
70 ~~this subsection prohibits a school district from distributing to~~
71 ~~charter schools funds resulting from the discretionary millage~~
72 ~~authorized in s. 1011.71(2).~~

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

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

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

79 c. Be an expanded feeder chain of a charter school within
80 the same school district that is currently receiving charter
81 school capital outlay funds;

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

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

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

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

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

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

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



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98 6. Attest in writing to the department that if the charter
99 school is nonrenewed or terminated, any unencumbered funds and
100 all equipment and property purchased with public funds shall
101 revert as prescribed in subsection (5).

102 (b) A charter school is not eligible to receive capital
103 outlay funds if:

104 1. It was created by the conversion of a public school and
105 operates in facilities provided by the charter school's sponsor
106 for a nominal fee, or at no charge, or if it is directly or
107 indirectly operated by the school district;

108 2. It is a developmental research (laboratory) school that
109 receives state funding for capital improvement purposes pursuant
110 to s. 1002.32(9)(e); or

111 3. A member of the governing board, or his or her spouse,
112 has an interest in or is an employee of the lessor, excluding
113 charter schools operating pursuant to s. 1002.33(15).

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

117 ~~(a) Eligible charter schools shall be grouped into~~
118 ~~categories based on their student populations according to the~~
119 ~~following criteria:~~

120 ~~1. Seventy-five percent or greater who are eligible for~~
121 ~~free or reduced-price school meals under the National School~~
122 ~~Lunch Program or, for schools operating programs under the~~
123 ~~Community Eligibility Provision of the Healthy, Hunger-Free Kids~~
124 ~~Act of 2010, an equivalent percentage of the student population~~
125 ~~eligible for free and reduced-price meals as determined by~~
126 ~~applying the multiplier authorized under the National School~~



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127 ~~Lunch Act, 42 U.S.C. s. 1759a(a)(1)(F)(vii), to the number of~~
128 ~~students reported for direct certification.~~

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

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

143 ~~(a)(e) Divide the state appropriation for charter school~~
144 ~~capital outlay shall be divided by the total weighted FTE for~~
145 ~~all eligible charter schools to determine the base charter~~
146 ~~school per weighted FTE allocation amount. The base charter~~
147 ~~school per weighted FTE allocation amount shall be multiplied by~~
148 ~~the weighted FTE of each charter school to determine each~~
149 ~~charter school's capital outlay allocation.~~

150 ~~(b)(d) The department shall calculate the eligible charter~~
151 ~~school funding allocations. Allocate funds shall be allocated~~
152 ~~using full-time equivalent membership from the second and third~~
153 ~~enrollment surveys and free and reduced-price school lunch data.~~
154 ~~The department shall recalculate the allocations periodically~~
155 ~~based on the receipt of revised information, on a schedule~~



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156 established by the Commissioner of Education.

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

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

176 (a) Reduce the total discretionary millage revenue by the
177 school district's annual debt service obligation incurred as of
178 March 1, 2017, which has not been subsequently retired, and any
179 amount of participation requirement pursuant to s.
180 1013.64(2)(a)8. that is being satisfied by revenues raised by
181 the discretionary millage.

182 (b) Divide the school district's adjusted discretionary
183 millage revenue by the district's total capital outlay full-time
184 equivalent membership and the total number of ~~unweighted~~ full-



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185 time equivalent students of each eligible charter school to
186 determine a capital outlay allocation per full-time equivalent
187 student.

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

192 (d) If applicable, reduce the capital outlay allocation
193 identified in paragraph (c) by the total amount of state funds
194 allocated to each eligible charter school in subsection (2) to
195 determine the maximum calculated capital outlay allocation. The
196 amount of funds a school district shall distribute to charter
197 schools must be as follows:

198 1. For fiscal year 2023-2024, the amount is 20 percent of
199 the amount calculated under this paragraph.

200 2. For fiscal year 2024-2025, the amount is 40 percent of
201 the amount calculated under this paragraph.

202 3. For fiscal year 2025-2026, the amount is 60 percent of
203 the amount calculated under this paragraph.

204 4. For fiscal year 2026-2027, the amount is 80 percent of
205 the amount calculated under this paragraph.

206 5. For fiscal year 2027-2028, and each fiscal year
207 thereafter, the amount is 100 percent of the amount calculated
208 under this paragraph.

209 (e) School districts shall distribute capital outlay funds
210 to eligible charter schools no later than February 1 of each
211 year, as required by this subsection, based on the amount of
212 funds received by the district school board. School districts
213 shall distribute any remaining capital outlay funds, as required



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214 by this subsection, upon the receipt of such funds until the
215 total amount calculated pursuant to this subsection is
216 distributed.

217
218 By October 1 of each year, each school district shall certify to
219 the department the amount of debt service and participation
220 requirement that complies with the requirement of paragraph (a)
221 and can be reduced from the total discretionary millage revenue.
222 The Auditor General shall verify compliance with the
223 requirements of paragraph (a) and s. 1011.71(2)(e) during
224 scheduled operational audits of school districts.

225 (4) A charter school's governing body may use charter
226 school capital outlay funds for the following purposes:

227 (a) Purchase of real property.

228 (b) Construction of school facilities.

229 (c) Purchase, lease-purchase, or lease of permanent or
230 relocatable school facilities.

231 (d) Purchase of vehicles to transport students to and from
232 the charter school.

233 (e) Renovation, repair, and maintenance of school
234 facilities that the charter school owns or is purchasing through
235 a lease-purchase or long-term lease of 5 years or longer.

236 (f) Payment of the cost of premiums for property and
237 casualty insurance necessary to insure the school facilities.

238 (g) Purchase, lease-purchase, or lease of driver's
239 education vehicles; motor vehicles used for the maintenance or
240 operation of plants and equipment; security vehicles; or
241 vehicles used in storing or distributing materials and
242 equipment.



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243 (h) Purchase, lease-purchase, or lease of computer and
244 device hardware and operating system software necessary for
245 gaining access to or enhancing the use of electronic and digital
246 instructional content and resources; and enterprise resource
247 software applications that are classified as capital assets in
248 accordance with definitions of the Governmental Accounting
249 Standards Board, have a useful life of at least 5 years, and are
250 used to support schoolwide administration or state-mandated
251 reporting requirements. Enterprise resource software may be
252 acquired by annual license fees, maintenance fees, or lease
253 agreement.

254 (i) Payment of the cost of the opening day collection for
255 the library media center of a new school.

256
257 Any purchase, lease-purchase, or lease must be at the appraised
258 value. "Appraised value" is the fair market value to be
259 determined by an independent Florida licensed and qualified
260 appraiser selected by the governing board. Documentation of the
261 appraised value must be provided upon request of the department.

262 Conversion charter schools may use capital outlay funds received
263 through the reduction in the administrative fee provided in s.
264 1002.33(20) for renovation, repair, and maintenance of school
265 facilities that are owned by the sponsor.

266 Section 3. This act shall take effect July 1, 2023.

267
268 ===== T I T L E A M E N D M E N T =====

269 And the title is amended as follows:

270 Delete everything before the enacting clause
271 and insert:



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272 A bill to be entitled
273 An act relating to charter school capital outlay
274 funding; amending s. 212.055, F.S.; conforming
275 provisions to changes made by the act; amending s.
276 1013.62, F.S.; deleting obsolete language; making
277 technical changes; revising charter school eligibility
278 requirements; revising the calculation methodologies
279 for the distribution of specified funds to eligible
280 charter schools; providing school district
281 requirements for the distribution of capital outlay
282 funds to eligible charter schools; providing an
283 effective date.