

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Education Pre-K -12

BILL: SB 926

INTRODUCER: Senators Rodriguez and Jones

SUBJECT: Florida Virtual School

DATE: April 3, 2023

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Sagues	Bouck	ED	Pre-meeting
2.			GO	
3.			AP	

I. Summary:

To provide additional support to military children who are out-of-state due to the duty station of their military parent, SB 926 creates a process by which a parent can request flexibility in assessment administration to permit a Florida Virtual School (FLVS) full-time student to participate in statewide, standardized assessments while out-of-state. In addition the bill:

- Provides an exception to reemployment after retirement limitations and authorizes the FLVS Board of Trustees (BOT) to reemploy a retiree as a substitute or hourly teacher, or education paraprofessional, and administrative and support personnel on a noncontractual or contractual basis after the retiree has been retired for one calendar month. Such reemployed retirees may receive both retirement benefits and compensation from the FLVS BOT.
- Expressly authorizes FLVS instructional personnel to participate in the Deferred Retirement Option Program for up to 36 calendar months beyond the 60 month period and adds such authorization for administrative and support personnel.
- Requires a student of the FLVS to be funded for each credit completion, regardless of the number of surveys the student is reported in.

In addition the bill removes the 1.0 full-time equivalent (FTE) cap on the number of FLVS credit completions a student may be funded for, as long as the student seeks accelerated access to courses in order to obtain a high school diploma at least one semester early.

The fiscal impact of the bill is indeterminate. See Section V.

The bill takes effect on July 1, 2023.

II. Present Situation:

Florida Virtual School

The Florida Virtual School (FLVS) was established to develop and deliver online and distance learning education,¹ and is part of Florida's public school system.² The Commissioner of Education is charged with monitoring the performance of the FLVS.³ The FLVS is required to serve any student in the state who meets the profile for success in online and distance learning education, giving priority to students:⁴

- Who need expanded access to courses in order to meet their educational goals.
- Seeking accelerated access to obtain a high school diploma at least one semester early.
- Who are children of an active duty member of the United States Armed Forces whose home of record or state of legal residence is Florida.

Children of military personnel not stationed in Florida are considered Florida residents for purposes of enrollment in the FLVS if their home of record or state of legal residence is Florida. This allows such students to enroll in the FLVS without having to pay tuition.⁵

The FLVS is authorized to provide full-time and part-time instruction for students in kindergarten through grade 12.⁶ Public school students receiving full-time instruction by the FLVS must take all required statewide assessments, and students receiving part-time instruction in courses requiring statewide end-of-course assessments must take all required assessments.⁷ Unless an alternative testing site is mutually agreed to by the FLVS and the school district or a qualified contractor, all industry certification examinations, national assessments, progress monitoring, and statewide assessments must be taken at the school to which the student would be assigned according to district school board attendance areas.⁸

FLVS Governance

The FLVS is governed by a Board of Trustees (BOT), comprised of seven members appointed by the Governor to four-year staggered terms that must, among other requirements:⁹

- Be responsible for the development of a state-of-the-art technology-based education delivery system that is cost-effective, educationally sound, marketable, and self-sufficient.
- Aggressively seek avenues to generate revenue to support future endeavors, and enter into agreements with distance learning providers.
- Be responsible for the administration and control of all local school funds.
- Establish priorities for student enrollment in accordance with law.
- Maintain financial records and accounts.
- Administer and maintain personnel programs for all employees.

¹ Section 1002.37(1)(a), F.S.

² Section 1000.04(5), F.S.

³ Section 1002.37(1)(a), F.S.

⁴ Section 1002.37(1)(b)1.-3., F.S.

⁵ Section 1002.37(1)(b), F.S.

⁶ Section 1002.37(9)(a), F.S.

⁷ Section 1002.37(10)(a)-(b), F.S.

⁸ Section 1002.37(10)(d), F.S.

⁹ Section 1002.37(2), F.S.

The BOT must administer and maintain personnel programs for all employees of the FLVS. The BOT may adopt rules, policies, and procedures related to the appointment, employment, and removal of personnel. All employees except temporary, seasonal, and student employees may be state employees for the purpose of being eligible to participate in the Florida Retirement System and receive benefits.¹⁰

During the 2021-2022 school year, the FLVS served 11,832 unduplicated students in the full-time program and completed 361,362 semester enrollments in the part-time program.¹¹

Currently there are 172 military family full-time students enrolled in the FLVS. Of these:¹²

- 61 are enrolled in grades K-5, of which 21 are stationed out-of-state.
- 59 are enrolled in grades 6-8, of which 21 are living out-of-state and 7 are enrolled in courses requiring a statewide standardized end-of-course assessment (EOC).¹³
- 52 are in grades 9-12, of which 11 are living out-of-state and 8 are enrolled in courses requiring a statewide standardized EOC assessment.¹⁴

The Florida Retirement System (FRS)

The Florida Retirement System (FRS) was established in 1970 when the Legislature consolidated the Teachers' Retirement System, the State and County Officers and Employees' Retirement System, and the Highway Patrol Pension Fund. In 1972, the Judicial Retirement System was consolidated into the FRS, and in 2007, the Institute of Food and Agricultural Sciences Supplemental Retirement Program was consolidated under the Regular Class of the FRS as a closed group.¹⁵ The FRS is a contributory system, with active members contributing 3 percent of their salaries.¹⁶

The FRS is a multi-employer plan, governed by ch. 121, F.S., the "Florida Retirement System Act." As of June 30, 2022, the FRS had 629,073 active non-retired members, 448,846 annuitants, 14,858 disabled retirees, and 28,827 active participants of the Deferred Retirement Option Program (DROP).¹⁷ As of September 2022, the FRS consisted of 990 total employers; it is the primary retirement plan for employees of state and county government agencies, district school

¹⁰ Section 1002.37(2), F.S.

¹¹ Florida Department of Education, *Fact Sheet, Florida's Public Virtual Education Programs (2022)*, available at <https://www.fldoe.org/core/fileparse.php/5606/urlt/Virtual-Sept.pdf>.

¹² Email, Keenen Vernon, Deputy Director of Legislative Affairs, Florida Department of Education, (March 31, 2023).

¹³ Sections 1003.4156(1)(b) and 1003.4282(3), F.S.

¹⁴ Section 1003.4282(3), F.S.

¹⁵ Florida Department of Management Services (DMS), Division of Retirement, *Florida Retirement System Pension Plan and Other State Administered Retirement Systems FY 2021-22 Annual Comprehensive Financial Report*, available at https://employer.frs.fl.gov/forms/2021-22_ACFR.pdf at 35. (last visited Mar. 29, 2023).

¹⁶ Prior to 1975, members of the FRS were required to make employee contributions of either 4 percent for Regular Class employees or 6 percent for Special Risk Class members. Employees were again required to contribute to the system after July 1, 2011. *See*, ch. 2011-68, s. 33, Laws of Fla. Members in the Deferred Retirement Option Program do not contribute to the system.

¹⁷ DMS, Division of Retirement, *Florida Retirement System Pension Plan and Other State Administered Retirement Systems FY 2021-22 Annual Comprehensive Financial Report (2022)*, available at https://employer.frs.fl.gov/forms/2021-22_ACFR.pdf. (last visited Mar. 29, 2023) at 260.

boards, Florida College institutions, and state universities, and includes the 180 cities and 153 special districts that have elected to join the system.¹⁸

The membership of the FRS is divided into five membership classes:¹⁹

- The Regular Class²⁰ consists of 537,128 active members and 7,806 in renewed membership;
- The Special Risk Class²¹ includes 72,925 active members and 1,100 in renewed membership;
- The Special Risk Administrative Support Class²² has 104 active members and one in renewed membership;
- The Elected Officers' Class²³ has 2,075 active members and 109 in renewed membership; and
- The Senior Management Service Class²⁴ has 7,610 active members and 210 in renewed membership.

Each class is funded separately based upon the costs attributable to the members of that class.

Members of the FRS have two primary plan options available for participation:²⁵

- The defined contribution plan, also known as the Investment Plan; and
- The defined benefit plan, also known as the Pension Plan.

Article X, Section 14 of the Florida Constitution requires that any increase in the benefits to the members or beneficiaries of any retirement or pension system must be made on a sound actuarial basis.

Pension Plan

The pension plan is administered by the Secretary of the Department of Management Services (DMS) through the Division of Retirement.²⁶ The State Board of Administration (SBA) manages the pension fund's assets.²⁷

¹⁸ DMS, Division of Retirement, *Participating Employers for Fiscal Year 2022-2023* (Sept. 2022), available at <https://employer.frs.fl.gov/forms/part-emp.pdf> (last visited Mar. 29, 2023).

¹⁹ DMS, Division of Retirement, *Florida Retirement System Pension Plan and Other State Administered Retirement Systems FY 2021-22 Annual Comprehensive Financial Report* (2022), available at https://employer.frs.fl.gov/forms/2021-22_ACFR.pdf (last visited Mar. 29, 2023) at 263.

²⁰ The Regular Class is for all members who are not assigned to another class. Section 121.021(12), F.S.

²¹ The Special Risk Class is for members employed as law enforcement officers, firefighters, correctional officers, probation officers, paramedics and emergency technicians, among others. Section 121.0515, F.S.

²² The Special Risk Administrative Support Class is for a special risk member who moved or was reassigned to a nonspecial risk law enforcement, firefighting, correctional, or emergency medical care administrative support position with the same agency, or who is subsequently employed in such a position under the Florida Retirement System. Section 121.0515(8), F.S.

²³ The Elected Officers' Class includes elected state and county officers, and those elected municipal or special district officers whose governing body has chosen Elected Officers' Class participation for its elected officers. Section 121.052, F.S.

²⁴ The Senior Management Service Class is for members who fill senior management level positions assigned by law to the Senior Management Service Class or authorized by law as eligible for Senior Management Service designation. Section 121.055, F.S.

²⁵ SBA, *Plan Comparison Chart* (Jul. 2020), available at <https://www.myfrs.com/pdf/forms/plancomparison.pdf> (last visited Mar. 29, 2023).

²⁶ Section 121.025, F.S.

²⁷ Florida SBA, *Summary Overview of the State Board of Administration of Florida*, available at https://www.sbafla.com/fsb/Portals/FSB/Content/Topics/SBAOverview_20211025.pdf?ver=2021-10-28-120954-217 at 4 (last visited Mar. 29, 2023).

Any member initially enrolled in the pension plan before July 1, 2011, vests in the pension plan after completing six years of service with an FRS employer.²⁸ For members initially enrolled on or after July 1, 2011, the member vests in the pension plan after eight years of creditable service.²⁹ Benefits payable under the pension plan are calculated based on the member's years of creditable service multiplied by the service accrual rate multiplied by the member's average final compensation.³⁰

For most current members of the pension plan, normal retirement (when first eligible for unreduced benefits) occurs at the earliest attainment of 30 years of service or age 62.³¹ For public safety employees in the Special Risk and Special Risk Administrative Support Classes, normal retirement is the earliest of 25 years of service or age 55.³² Members initially enrolled in the pension plan on or after July 1, 2011, have longer service requirements. For members initially enrolled after that date, the member must complete 33 years of service or attain age 65; members in the Special Risk classes must complete 30 years of service or attain age 60.³³

Deferred Retirement Option Program (DROP)

Members who retire from the FRS pension plan are eligible to enroll in the DROP, which allows a member to continue employment with an FRS employer for up to 60 additional months.³⁴ While in the DROP, the member's retirement benefits accumulate in the FRS Trust Fund increased by a cost-of-living adjustment each July and earn monthly interest equivalent to an annual rate of 1.30 percent on the preceding month's DROP accumulation until termination of participation in the DROP.³⁵

Generally, eligible FRS pension plan members must elect to participate in the DROP within 12 months of their normal retirement date.³⁶ However, a member initially enrolled in the FRS before July 1, 2011, who reaches normal retirement date based on years of service before he or she reaches age 62 (or age 55 for special risk class members) may defer his or her entry into DROP until 12 months immediately following their 57th birthday, or 52nd birthday for special risk class members. A member who enrolled in the FRS pension plan on or after July 1, 2011, and who reaches normal retirement date based on service before age 65, (or 60 for special risk class) may defer DROP participation until the 12 months immediately following his or her 60th birthday, or 55th birthday for special risk class.³⁷

²⁸ Section 121.021(45)(a), F.S.

²⁹ Section 121.021(45)(b), F.S.

³⁰ Section 121.091, F.S. *See also*, Florida Department of Management Services (DMS), Division of Retirement, *Florida Retirement System Pension Plan and Other State Administered Retirement Systems FY 2021-22 Annual Comprehensive Financial Report*, available at https://employer.frs.fl.gov/forms/2021-22_ACFR.pdf at 35 (last visited Mar. 29, 2023).

³¹ Section 121.021(29)(a)1., F.S.

³² Section 121.021(29)(b)1., F.S.

³³ Sections 121.021(29)(a)2. and (b)2., F.S.

³⁴ Section 121.091(13), F.S.

³⁵ Florida Department of Management Services (DMS), Division of Retirement, *Florida Retirement System Pension Plan and Other State Administered Retirement Systems FY 2021-22 Annual Comprehensive Financial Report*, available at https://employer.frs.fl.gov/forms/2020-21_ACFR.pdf (last visited Mar. 27, 2023) at 38-39.

³⁶ Section 121.091(13)(a), F.S.

³⁷ Section 121.091(13)(a)2., F.S.

K-12 instructional personnel employed with an FRS employer may extend their DROP participation for up to an additional 36 months, for a total of 8 years of DROP participation. Administrative personnel who are employed with a K-12 FRS employer may extend their DROP participation through the end of the current school year.³⁸

Employment after Retirement

Generally, any person who is retired under the FRS may be employed by an employer that does not participate in a state-administered retirement system and receive compensation from that employment without limiting or restricting the retirement benefits payable to that person.³⁹

Any person, including school district instructional and administrative personnel, whose retirement is effective on or after July 1, 2010, or whose participation in the DROP terminates on or after July 1, 2010, may not be reemployed by an employer participating in FRS until such person has been retired for six calendar months and may not receive both a salary from the employer and retirement benefits for 6 calendar months after meeting the 6 month retirement requirement (months 7-12). Beginning with the 13th calendar month of retirement or after the DROP termination date, this limitation is removed and a retiree can receive both a retirement benefit and a salary payment in the same month.⁴⁰

A retiree employed and an employer that employs or appoints such person prior to the six month limitation are jointly and individually liable for reimbursement of any benefits paid to the retirement trust fund from which benefits were paid.⁴¹

The only exception to the reemployment limitation is for retired law enforcement officers reemployed as school resource officers; such retirees can receive a retirement benefit and a salary from an FRS employer during the reemployment limitation (months 7-12).⁴²

Instructional and Administrative Personnel

Instructional personnel include classroom teachers, staff who provide student personnel services, librarians and media specialists, other instructional staff, and education paraprofessionals under the direct supervision of instructional personnel in K-12 schools.⁴³

Administrative personnel are generally high-level, responsible personnel who have been assigned the responsibilities of systemwide or schoolwide functions, such as district school superintendents, assistant superintendents, deputy superintendents, school principals, assistant principals, career center directors, and others who perform management activities.⁴⁴

³⁸ Section 121.091(13)(b)1., F.S.

³⁹ Section 121.091(9), F.S.

⁴⁰ *Id.* Email, Henry Mahler, Deputy Director of Legislative Affairs, Florida Department of Management Services (March 30, 2023).

⁴¹ *Id.*

⁴² *Id.*

⁴³ Section 1012.01(2), F.S.

⁴⁴ Section 1012.01(3), F.S.

Statewide Assessments

Florida's statewide, standardized assessments measure the extent to which students have mastered the state academic standards.⁴⁵ Florida and federal law require that all public school students participate in statewide, standardized English Language Arts (ELA) and Mathematics assessments at least annually beginning in the 3rd grade.⁴⁶ Federal law also requires that students participate in a standardized science assessment at least once in each of grades 3 through 5, 6 through 9, and 10 through 12.⁴⁷ Additionally, federal law allows a state to use multiple statewide interim assessments⁴⁸ that result in a single summative score,⁴⁹ a single summative assessment,⁵⁰ or computer adaptive assessments for the purposes of meeting federal requirements.⁵¹ The requirements for students in Florida are as follows:⁵²

- English Language Arts:
 - Grades 3-10: Annual participation in the statewide, standardized assessment.
- Mathematics:
 - Grades 3-8: Annual participation in the statewide, standardized assessment.
 - High school: Algebra I and Geometry statewide, standardized EOC assessments.
- Science:
 - Grades 5 and 8: Participation in the statewide, standardized assessment.
 - High school: Participation in the Biology I statewide, standardized EOC assessment.
- Social Studies:
 - Middle school: Participation in the Civics statewide, standardized EOC assessment.
 - High school: Participation in the U.S. History statewide, standardized EOC assessment.

Beginning with the 2022-2023 school year, the end-of-year comprehensive progress monitoring assessment administered to students is the statewide, standardized ELA assessment for students in grades 3 through 10 and the statewide, standardized Mathematics assessment for students in grades 3 through 8.⁵³

EOC assessments count as 30 percent of a student's final course grade.⁵⁴ Results from assessments are used to calculate school grades and school improvement ratings⁵⁵ and determine student readiness for promotion to 4th grade and high school graduation.⁵⁶ In addition, school districts use student performance data from the assessments in the performance evaluations for instructional personnel and school administrators.⁵⁷

⁴⁵ Section 1008.22(3), F.S.

⁴⁶ Section 1008.22(3)(a), F.S.; 20 U.S.C. s. 6311(b)(2)(v)(I).

⁴⁷ See 20 U.S.C. s. 6311(b)(2)(v)(II).

⁴⁸ An interim assessment is used to evaluate students' knowledge and skills relative to a specific set of academic goals.

⁴⁹ 34 C.F.R. s. 200.2(b)(10)(i)-(ii).

⁵⁰ A summative assessment is generally administered once, typically at the end of the school year to evaluate performance against a set of content standards.

⁵¹ 34 C.F.R. s. 200.2(c)(1).

⁵² Section 1008.22(3)(a) and (b), F.S.; Rule 6A-1.09422(4), F.A.C.

⁵³ Section 1008.22(3)(a)2., F.S.

⁵⁴ Sections 1003.4156(1)(b) and 1003.4282(3), F.S.

⁵⁵ Sections 1008.34 and 1008.341, F.S.

⁵⁶ Sections 1008.25(5) and 1003.4282(3)(a) and (b), F.S.

⁵⁷ Section 1012.34(3)(a)1., F.S.; Rule 6A-5.030(2)(a), F.A.C.

The State Board of Education must adopt test security rules for the statewide, standardized assessment program.⁵⁸ Violation of the test security rules for assessments administered pursuant to the student assessment program for public schools is a misdemeanor in the first degree.⁵⁹

Florida Education Finance Program (FEFP)

The FEFP is the primary mechanism for funding the operating costs of Florida school districts. Under the FEFP, financial support for education is based on the full-time equivalent⁶⁰ (FTE) student membership in public schools.⁶¹

School districts, including the FLVS, report student membership through a number of surveys periods and may be funded for the maximum of 1.0 FTE per school year. For FTE reporting, the survey periods cover the following time frames:⁶²

- Survey Period 1 (July), covers the time period from the beginning of the fiscal year (July 1) to the beginning of the defined 180-day school year.
- Survey Period 2 (October), covers the first 90 days of the 180-day school year.
- Survey Period 3 (February), covers the second 90 days of the 180-day school year.
- Survey Period 4 (June), covers the period from the end of the 180-day school program to the end of the fiscal year (June 30).
- Survey Period 5, covers reporting of prior school year data for specified programs.

Virtual courses are reported and funded in a similar manner except, virtual courses are funded on performance and only funded if the student completes the course with a passing grade or credits earned.⁶³

All student FTE enrollment is capped at 1.0 FTE, except for FTE reported by Department of Juvenile Justice (DJJ) students beyond the 180-day school year and FTE related to the Family Empowerment Scholarship (FES) Program.⁶⁴

School districts are expected to report all FTE enrollment regardless of the 1.0 FTE cap. The FDOE combines all FTE enrollment reported for the student by all districts, including the FLVS.

⁵⁸ Section 1008.24, F.S.; see Rule 6A-10.042, F.A.C.

⁵⁹ Section 1008.24(2), F.S.

⁶⁰ A “full-time student” is one student on the membership roll of one school program or a combination of school programs for the school year or the equivalent for instruction in a standard school, comprising not less than 900 net hours for a student in or at the grade level of 4 through 12, or not less than 720 net hours for a student in or at the grade level of kindergarten through grade 3 or in an authorized prekindergarten exceptional program. A full-time equivalent student in a virtual instruction program, virtual charter school, or FLVS consists of 6 full-credit completions or the prescribed level of content that counts toward promotion to the next grade. Credit completions may be a combination of full-credit courses and half-credit courses. Section 1011.61(1), F.S.

⁶¹ Section 1011.62, F.S.

⁶² FDOE, *FTE General Instructions 2022-23* (2022), available at <https://www.fldoe.org/core/fileparse.php/20395/urlt/11-3.pdf> at 9.

⁶³ *Id.* at 46. Section 1011.61(1)(c)1.b(III)-(VI), F.S.

⁶⁴ FDOE, *FTE General Instructions 2022-23* (2022), available at <https://www.fldoe.org/core/fileparse.php/20395/urlt/11-3.pdf> at 14 and 46. Section 1011.61(4), F.S.

The FDOE recalibrates all reported FTE enrollment for each student to 1.0 FTE, if the sum of all reported FTE for the student exceeds 1.0 FTE.⁶⁵

If a student has FTE enrollment reported in only one survey period of the 180-day school year (Survey 2 or Survey 3), the FTE reported will be capped at 0.5 FTE, even if FTE is reported in Survey 1 and/or Survey 4, with exception to FTE reported by DJJ students beyond the 180-day school year and FTE related to the FES Program.⁶⁶

III. Effect of Proposed Changes:

SB 926 modifies provisions relating to the Florida Virtual School, including retirement for instructional and administrative personnel, assessment flexibility for military children, and per-student funding.

Personnel

The bill modifies s. 121.091, F.S., to provide an exception to current requirements regarding reemployment after retirement. The bill authorizes the FLVS Board of Trustees (BOT) to reemploy a retiree as a substitute or hourly teacher, an education paraprofessional, or administrative and support personnel on a noncontractual or contractual basis after the retiree has been retired for one calendar month.

An individual reemployed after one month may receive both retirement benefits and compensation from the FLVS BOT.

The bill provides that any such member who is reemployed within one calendar month after retirement voids his or her application for retirement benefits and the FLVS is subject to the retirement contribution required for such individuals.

This is a benefit that is not currently afforded to other Florida public school districts and requires review by tax counsel to determine if the change would impact the tax-qualified status of the FRS. Section 121.30, F.S., requires the FRS to be administered in a fashion to maintain its qualified status.⁶⁷ Currently, such a review has not been completed.

In addition, similar to other Florida public school districts, the bill expressly authorizes instructional personnel employed and authorized by the FLVS BOT to participate in DROP for up to 36 calendar months beyond the 60 month period. FLVS instructional staff currently receive this benefit.⁶⁸

⁶⁵ FDOE, *FTE General Instructions 2022-23* (2022), available at <https://www.fldoe.org/core/fileparse.php/20395/urlt/11-3.pdf> at 14 and 46. Section 1011.61(4), F.S.

⁶⁶ *Id.*

⁶⁷ Email, Henry Mahler, Deputy Director of Legislative Affairs, Florida Department of Management Services (March 30, 2023).

⁶⁸ *Id.*

The bill adds an authorization for administrative and support personnel to extend DROP participation for the same amount of time. This is a benefit that is not currently afforded to other Florida public school district administrative and support personnel.

To meet the requirements of the Florida Constitution, an actuarial special study must be completed to determine the fiscal impact of the proposed benefit improvements. Currently, such a study has not been completed.⁶⁹

Assessment Flexibility for Military Children

To provide additional support to military children who are out-of-state due to the duty station of their military parent or guardian, SB 926 creates s. 1008.213, F.S. and modifies s. 1008.22, F.S., to establish a process by which the parent or guardian can request flexibility in assessment administration to permit the student to participate in statewide, standardized assessments while out-of-state.

The bill defines "child of a military family residing outside this state eligible for flexibility in assessment administration" to mean an FLVS full-time student of a military family residing outside of Florida who is prevented by his or her parent's or guardian's out-of-state military duty station's location from participating in a Florida-based FLVS secure and proctored exam.

The bill requires that the flexibility in assessment administration must allow an eligible student to participate in statewide, standardized assessments administered securely by a licensed, certified instructor or education services officer test administrator at his or her parent's or guardian's current military duty station. The administrator of the assessment must complete the training adopted in State Board of Education (SBE) rule.

The flexibility in assessment administration authorized by the bill may be used by the student to take a statewide, standardized comprehensive assessment, a statewide, standardized end-of-course assessment, or a Florida Department of Education (FDOE) approved alternate assessment.

The request for flexibility in assessment administration must be made in writing by the student's parent or guardian to the FLVS at least 90 days prior to the assessment and include written, official documentation of the family's current out-of-state military duty station. The FLVS must review and make a recommendation regarding granting or denying the request to the FDOE as soon as practicable. The FDOE must make a final determination on the requested flexibility in assessment administration, and report this determination to the FLVS, within 14 days. Upon receipt of the FDOE's determination, the FLVS must notify the parent or guardian whether the flexibility in assessment administration has been granted or denied.

The FLVS must maintain data regarding the number of requests for flexibility in assessment administration made, the number of requests for flexibility in assessment administration granted, and data regarding student performance on statewide, standardized assessments, and make such data available to the Legislature upon request.

⁶⁹ Email, Henry Mahler, Deputy Director of Legislative Affairs, Florida Department of Management Services (March 30, 2023).

The bill requires the SBE to adopt rules governing the flexibility in assessment administration process established by the bill.

Per-Student Funding

SB 926 modifies s. 1011.61, F.S., to require that a student who has successful credit completions reported by the FLVS be funded for each credit completion, regardless of the number of surveys the student is reported in. In addition, the bill removes the full-time enrollment student cap of 1.0 for the number of credit completions per student as long as the student seeks accelerated access to courses in order to obtain a high school diploma at least one semester early.

The bill takes effect on July 1, 2023.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

The impact on state revenues and expenditures is indeterminate. The state actuary has not completed a special actuarial study relating to the extension of the Deferred Retirement

Option Program participation for FLVS administration or the modifications to the reemployment after retirement limitation as provided for in the bill. The reemployment after retirement provision may also need to be reviewed by tax counsel to ensure the FRS maintains its qualified tax status.

Although there may not be an impact to state revenues and expenditures to fund additional credits earned above the current 1.0 full-time equivalent cap, this may result in a proration of the Florida Education Finance Program and reduce school district per student funding.

Additionally, Florida Virtual School may incur additional expenses to provide assessment flexibility to military family students stationed out-of-state.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 121.091, 1008.22, and 1011.61.

This bill creates section 1008.213 of the Florida Statutes.

IX. Additional Information:

A. Committee Substitute – Statement of Changes:

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.