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MEMORANDUM

TO: District Finance Officers
FROM: Suzanne Pridgeon 
DATE: June 10, 2020
SUBJECT: **New Web-based Fiscal Transparency Tool**

The Florida Department of Education has released the [Florida Value Added Model \(VAM\)](#), a web-based fiscal transparency tool that identifies public schools and districts with high academic achievement based on the ratio of classroom instruction expenditures to total expenditures, pursuant to section 1010.20(2)(c), Florida Statutes (F.S.). Section 1011.035(2)(b), F.S., requires school districts to post a link to this tool on their websites to enable taxpayers to evaluate the financial efficiency of a school district with other similarly situated school districts.

Pursuant to s. 1011.035(2)(a), F.S., school districts are also required to post on their websites, for each of their public schools and for the school district as a whole, graphical representations of the summary financial efficiency data from the fiscal transparency tool and graphical representations of the fiscal trend information for the previous three years, as described in my May 7, 2020, memorandum.

To meet this requirement, school districts may provide the summary financial efficiency data for their districts and each of their public schools in a four-quadrant graph as shown in the [VAM tool](#), created with the percentile rank of the ratio of classroom to total expenditures on one axis, and the percentile rank of the ratio of highly effective and effective VAM teachers on the other axis. The financial efficiency data can be viewed or downloaded by selecting “2018-19 Financial Transparency” from either the landing page or the help section located in the upper right-hand corner of the [VAM tool](#). This web-based tool is best viewed with the latest version of Mozilla Firefox or Google Chrome; not all web browsers are supported.

Please contact Li Liu at Li.Liu@fldoe.org or 850-245-0405 if you have questions.

SP/lh

cc: District School Superintendents
District MIS Directors
Mark Eggers, Assistant Deputy Commissioner
Jason Gaitanis, Assistant Deputy Commissioner
Li Liu, Senior Educational Policy Director

Suzanne Pridgeon
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