1 A bill to be entitled 2 An act relating to school district 3 expenditures; amending s. 237.081, F.S.; 4 revising provisions relating to the 5 advertisement of a school board's tentative 6 budget; requiring the inclusion of specified 7 information; authorizing rules; providing an 8 effective date. 9 10 Be It Enacted by the Legislature of the State of Florida: 11 12 Section 1. Section 237.081, Florida Statutes, is 13 amended to read: 14 237.081 Public hearings; budgets to be submitted to 15 Department of Education. --16 (1) The school board of each district must shall cause 17 a summary of its tentative budget, including the proposed 18 millage levies as provided for by law, and graphs illustrating 19 a historical summary of financial and demographic data, to be 20 advertised at least one time as a full-page advertisement in the $\frac{1}{2}$ newspaper with the largest $\frac{1}{2}$ of general circulation 21 published in the district or to be posted at the courthouse 22 23 door if there be no such newspaper. (2)(a) The advertisement must include a graph 24 25 illustrating the historical summary of financial and 26 demographic data for each of the following data values which 27 shall be plotted along the vertical axis of each graph: 28 1. Total revenue provided to the school district from 29 all sources for the corresponding fiscal year, including all 30 federal, state, and local revenue. 31

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1 2. Total revenue provided to the school district for the corresponding fiscal year for current operations. 2 3 Total revenue provided to the school district for 4 the corresponding fiscal year for fixed capital outlay 5 projects. 6 4. Total revenue provided to the school district for 7 the corresponding fiscal year for debt service. 5. Total number of unweighted full-time equivalent 9 students, inclusive of all programs listed in s. 236.081. Total revenue provided to the school district for 10 current operations divided by the number of unweighted 11 12 full-time equivalent students for the corresponding fiscal 13 year. 14 7. Total number of employees of the school district 15 for the corresponding fiscal year. 16 Total number of employees of the school district 17 classified as instructional personnel under s. 228.041 for the 18 corresponding fiscal year. 19 (b) Each graph must include a separate histogram 20 corresponding to the financial and demographic data for each 21 of the following fiscal years, which shall be plotted along 22 the horizontal axis of each graph: 23 1. Current fiscal year. 2. Fiscal year that is 5 years before the current 24 25 fiscal year. 26 3. Fiscal year that is 10 years before the current 27 fiscal year. 28 (c) The numeric value of the financial and demographic 29 data corresponding to each histogram must be included in each 30 graph.

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(3) The advertisement shall appear adjacent to the advertisement required pursuant to s. 200.065. The Commissioner of Education may adopt rules necessary to provide specific requirements for the format of the advertisement. (4) The board shall hold public hearings to adopt tentative and final budgets pursuant to s. 200.065. The hearings shall be primarily for the purpose of hearing requests and complaints from the public regarding the budgets and the proposed tax levies and for explaining the budget and proposed or adopted amendments thereto, if any. The school board shall then require the superintendent to transmit forthwith two copies of the adopted budget to the Department of Education for approval as prescribed by law and regulations of the state board. Section 2. This act shall take effect July 1 of the year in which enacted.

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CODING: Words stricken are deletions; words underlined are additions.