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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.

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10 Be It Enacted by the Legislature of the State of Florida:

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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  
21 the ~~a~~ newspaper with the largest ~~of general~~ circulation  
22 published in the district or to be posted at the courthouse  
23 door if there be no such newspaper.

24 (2)(a) The advertisement must include a graph  
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.

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1           2. Total revenue provided to the school district for  
2 the corresponding fiscal year for current operations.

3           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.

8           5. Total number of unweighted full-time equivalent  
9 students, inclusive of all programs listed in s. 236.081.

10           6. Total revenue provided to the school district for  
11 current operations divided by the number of unweighted  
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           8. 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.

24           2. Fiscal year that is 5 years before the current  
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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1           (3) The advertisement shall appear adjacent to the  
2 advertisement required pursuant to s. 200.065. The  
3 Commissioner of Education may adopt rules necessary to provide  
4 specific requirements for the format of the advertisement.

5           (4) The board shall hold public hearings to adopt  
6 tentative and final budgets pursuant to s. 200.065. The  
7 hearings shall be primarily for the purpose of hearing  
8 requests and complaints from the public regarding the budgets  
9 and the proposed tax levies and for explaining the budget and  
10 proposed or adopted amendments thereto, if any. The school  
11 board shall then require the superintendent to transmit  
12 forthwith two copies of the adopted budget to the Department  
13 of Education for approval as prescribed by law and regulations  
14 of the state board.

15           Section 2. This act shall take effect July 1 of the  
16 year in which enacted.

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