## **CHAPTER 98-212**

## House Bill No. 887

An act relating to school district expenditures; amending s. 237.081, F.S.; revising provisions relating to the advertisement of a school board's tentative budget; requiring the inclusion of specified information; authorizing rules; providing an effective date.

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

- Section 1. Section 237.081. Florida Statutes, is amended to read:
- 237.081 Public hearings; budgets to be submitted to Department of Education —
- (1) The school board of each district <u>must shall</u> cause a summary of its tentative budget, including the proposed millage levies as provided for by law, <u>and graphs illustrating a historical summary of financial and demographic data</u>, to be advertised <u>at least</u> one time <u>as a full-page advertisement</u> in <u>the</u> a newspaper <u>with the largest</u> of general circulation published in the district or to be posted at the courthouse door if there be no such newspaper.
- (2)(a) The advertisement must include a graph illustrating the historical summary of financial and demographic data for each of the following data values which shall be plotted along the vertical axis of each graph:
- 1. Total revenue provided to the school district from all sources for the corresponding fiscal year, including all federal, state, and local revenue.
- 2. Total revenue provided to the school district for the corresponding fiscal year for current operations.
- 3. Total revenue provided to the school district for the corresponding fiscal year for fixed capital outlay projects.
- 4. Total revenue provided to the school district for the corresponding fiscal year for debt service.
- 5. Total number of unweighted full-time equivalent students, inclusive of all programs listed in s. 236.081.
- 6. Total revenue provided to the school district for current operations divided by the number of unweighted full-time equivalent students for the corresponding fiscal year.
- 7. Total number of employees of the school district for the corresponding fiscal year.
- 8. Total number of employees of the school district classified as instructional personnel under s. 228.041 for the corresponding fiscal year.

(b) Each graph must include a separate histogram corresponding to the financial and demographic data for each of the following fiscal years, which shall be plotted along the horizontal axis of each graph:

- 1. Current fiscal year.
- 2. Fiscal year that is 5 years before the current fiscal year.
- 3. Fiscal year that is 10 years before the current fiscal year.
- (c) The numeric value of the financial and demographic data corresponding to each histogram must be included in each graph.
- (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.

Became a law without the Governor's approval May 24, 1998.

Filed in Office Secretary of State May 22, 1998.