



State Board of Education

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MEMORANDUM

TO: District School Superintendents
District Finance Officers

FROM: Linda Champion

DATE: December 18, 2015

SUBJECT: 2014-15 Expenditures Per Full-Time Equivalent (FTE) Student

Proviso language preceding specific appropriation 124 of chapter 2015-232, Laws of Florida (L.O.F.), requires that, by December 31, 2015, the Florida Department of Education (FDOE) and school districts publish data regarding expenditures per FTE student on their respective websites. This data must include per-FTE-student expenditures for the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds, but not for fiduciary funds, enterprise funds or internal service funds. The data must also include a total per-FTE-student expenditure amount. The proviso language required school district data to be published in the same format as that used by FDOE.

The report on expenditures per FTE student compiled by FDOE from the 2014-15 school district annual financial reports is available from our website at <http://www.fldoe.org/finance/fi-edu-finance-program-fefp> by selecting "2014-15 Expenditures Per Full-Time Equivalent (FTE) Student (PDF)" under the "Financial Reporting" section. This data can be used by school districts to satisfy the publication requirement of chapter 2015-232, L.O.F.

If you have any questions regarding this memorandum, please call Mark Eggers at 850-245-0351.

LC/bp

Linda Champion
Deputy Commissioner, Finance and Operations

ANNUAL FINANCIAL REPORT EXPENDITURES PER UNWEIGHTED FULL-TIME EQUIVALENT (UFTE)
GENERAL FUND, SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS AND CAPITAL PROJECTS FUNDS
FY 2014-15

District		Total Expenditures per UFTE				
		General	Special Revenue	Debt Service	Capital Projects	Total
1	Alachua	\$ 7,857	\$ 1,314	\$ 32	\$ 499	\$ 9,701
2	Baker	7,656	950	21	475	9,103
3	Bay	7,593	1,036	618	1,384	10,631
4	Bradford	8,015	1,688	35	384	10,122
5	Brevard	7,145	1,192	522	335	9,194
6	Broward	7,663	1,158	655	282	9,757
7	Calhoun	7,999	1,324	-	756	10,080
8	Charlotte	8,032	1,291	252	911	10,485
9	Citrus	7,779	1,219	295	538	9,831
10	Clay	7,092	877	175	176	8,320
11	Collier	9,243	1,333	1,014	771	12,360
12	Columbia	7,041	1,195	47	341	8,624
13	Dade	7,744	1,274	850	629	10,497
14	Desoto	8,239	1,919	598	134	10,890
15	Dixie	7,599	1,461	218	1,091	10,370
16	Duval	7,341	1,180	221	548	9,289
17	Escambia	7,564	1,324	159	1,116	10,163
18	Flagler	7,646	1,095	447	656	9,845
19	Franklin	8,906	2,259	1,260	376	12,800
20	Gadsden	7,998	2,644	145	647	11,435
21	Gilchrist	8,461	2,220	30	143	10,854
22	Glades	8,008	1,261	-	9,651	18,920
23	Gulf	8,610	1,360	37	370	10,376
24	Hamilton	8,604	2,244	33	309	11,191
25	Hardee	7,542	1,686	63	142	9,433
26	Hendry	7,215	1,623	49	392	9,279
27	Hernando	7,429	1,107	829	118	9,483
28	Highlands	7,377	1,636	486	136	9,634
29	Hillsborough	8,216	1,613	441	484	10,753
30	Holmes	7,748	1,341	193	190	9,471
31	Indian River	7,729	1,061	729	782	10,301
32	Jackson	7,658	1,551	265	459	9,933
33	Jefferson	9,934	3,220	55	1,802	15,011
34	Lafayette	7,618	1,249	20	88	8,976
35	Lake	7,151	1,043	954	429	9,577
36	Lec	7,780	1,207	479	488	9,953
37	Leon	7,692	1,040	583	1,054	10,368
38	Levy	7,877	1,429	184	652	10,142
39	Liberty	9,123	1,948	26	119	11,217
40	Madison	8,182	2,237	117	1,841	12,376
41	Manatee	7,497	1,209	789	266	9,761
42	Marion	7,272	1,461	371	212	9,316
43	Martin	7,940	1,071	228	878	10,117
44	Monroe	10,923	1,082	1,889	826	14,719
45	Nassau	7,355	985	42	792	9,174
46	Okaloosa	8,181	918	299	165	9,563
47	Okeechobee	7,289	1,503	31	245	9,068
48	Orange	7,906	1,200	544	1,194	10,844
49	Osceola	7,251	1,095	511	358	9,215
50	Palm Beach	8,368	1,075	819	358	10,620
51	Pasco	7,277	1,143	558	1,187	10,165
52	PineHlas	7,994	1,377	35	934	10,340
53	Polk	7,368	1,363	488	167	9,387
54	Putnam	7,706	1,752	36	402	9,897
55	St. Johns	7,710	670	576	552	9,507
56	St. Lucie	7,379	1,243	720	374	9,715
57	Santa Rosa	7,181	1,015	187	515	8,897
58	Sarasota	9,677	1,040	753	1,602	13,072
59	Seminole	7,293	992	377	431	9,094
60	Sumter	8,275	1,001	308	396	9,979
61	Suwannee	7,238	1,562	29	465	9,293
62	Taylor	8,685	2,368	-	1,160	12,213
63	Union	7,686	1,278	25	108	9,097
64	Volusia	7,392	1,175	1,458	357	10,382
65	Wakulla	7,469	970	155	349	8,942
66	Walton	8,356	1,060	536	2,177	12,129
67	Washington	9,215	1,688	10	2,108	13,021
Total		\$ 7,773	\$ 1,231	\$ 565	\$ 588	\$ 10,156