



Ryan Petty, *Chair*
Esther Byrd, *Vice Chair*
Members
Grazie P. Christie
Layla Collins
Daniel P. Foganholi, Sr.
Kelly Garcia
MaryLynn Magar

CONTACT PERSON:
NAME: Li Liu
PHONE: 850-245-0405

MEMORANDUM

TO: School District Superintendents
School District Finance Officers

FROM: Suzanne Pridgeon

DATE: December 19, 2025

SUBJECT: 2024-25 Expenditures Per Full-Time Equivalent (FTE) Student

Proviso language preceding specific appropriation 134 of [chapter 2025-198, Laws of Florida](#), requires the Florida Department of Education (FDOE) and school districts to publish expenditure data derived from school district Annual Financial Reports on their websites. This data must include per-FTE student expenditures for the general fund, special revenue funds, debt service funds and capital project funds, and exclude fiduciary funds, enterprise funds and internal service funds. The data must also include a total per-FTE student expenditure amount. The proviso language requires school district data to be published in the same format used by FDOE.

Attached is FDOE's report on expenditures per FTE student compiled from the 2024-25 school district Annual Financial Reports, which is also available [here](#) by selecting "2024-25 Expenditures Per Full-Time Equivalent (FTE) Student (PDF)" under the "Financial Reporting" section. School districts should use the data in this report to satisfy the above-referenced requirement for publishing per-FTE student expenditures.

If you have questions regarding this memorandum, please call Li Liu at 850-245-0405.

SP/bs

Attachment

cc: Li Liu, Bureau Chief, School Business Services
Deanne Foy, Financial Policy Director, Office of Funding and Financial Reporting
Beth Stibila, Program Specialist IV, Office of Funding and Financial Reporting

Suzanne Pridgeon
Deputy Commissioner, Finance and Operations