

Revenues Per FTE

The System Revenues reported on the School District Financial Information Dashboard can vary per FTE each fiscal year. The revenues reported include bond proceeds and state revenue for construction purposes. In the fiscal years where a bond is sold, the revenue per FTE can increase significantly. However, those revenue streams are for capital outlay purposes that are intended to benefit more than one fiscal year and may not be expensed in the same fiscal year the funding is received. Additionally, QBE earnings are generated based on the projected enrollment growth of a school system. If the enrollment is declining, state revenues will decline. However, local revenue, primarily tax revenue, is not dependent on the number of students enrolled. If the enrollment is declining, the local revenue per FTE can appear to increase, as the revenue earned is allocated among less students. When considering revenue earned per FTE, one must consider the enrollment size of the school system and other varying factors that may exist.