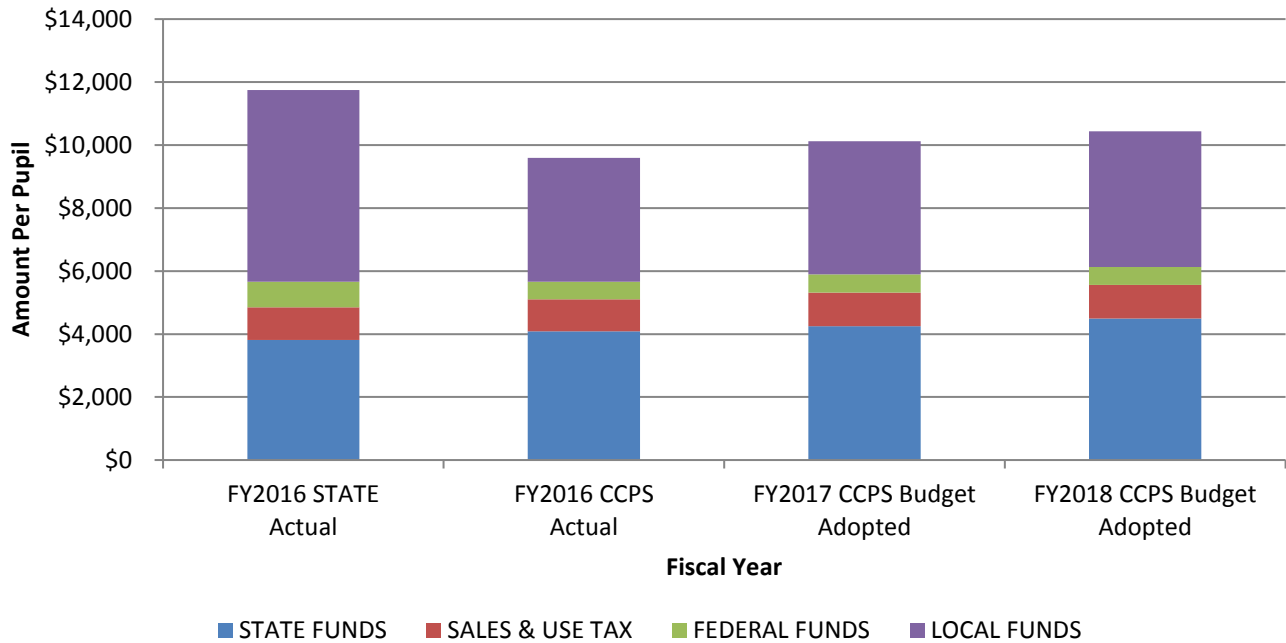


PER PUPIL EXPENDITURES

Virginia State Code Section 22.1-92 requires the following:

“Upon preparing the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division, each division superintendent shall also prepare and distribute, within a reasonable time as prescribed by the Board of Education, notification of the estimated average per pupil cost for public education in the school division for the coming school year in accordance with the budget estimates provided to the local governing body or bodies. Such notification shall also include actual per pupil state and local education expenditures for the previous school year. The notice may also include federal funds expended for public education in the school division.”

SOURCES OF FINANCIAL SUPPORT	STATE AVERAGE ¹	LOCAL DIVISION ¹	LOCAL DIVISION	LOCAL DIVISION
	FY2016 Actual	FY2016 Actual	FY2017 Budget Adopted	FY2018 Budget Adopted
STATE FUNDS	\$ 3,813	\$ 4,087	\$ 4,247	\$ 4,498
SALES & USE TAX	1,036	1,017	1,077	1,058
FEDERAL FUNDS ²	812	557	587	572
LOCAL FUNDS ³	6,084	3,931	4,245	4,315
TOTAL	\$ 11,745	\$ 9,592	\$ 10,155	\$ 10,442



¹ From Virginia Department of Education Superintendents Annual Report (Table 15)
http://www.doe.virginia.gov/statistics_reports/supts_annual_report/index.shtml

² Excludes Capital Outlay for Food Service

³ Excludes budgeted expenditures for Debt Service