

## REPORTING PER PUPIL COSTS

Upon preparing the estimate of the amount of money deemed to be needed during the next fiscal year for the support of schools, the superintendent of the School Division also prepares and distributes, 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 year in accordance with the budget estimates provided to the appropriating body. The notification includes 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.

The notice is made available in a form provided by the Department of Education and published on the School Division's website or in hard copy upon request.

Adopted: September 26, 1994  
Amended: November 4, 2004; January 27, 2011 March 8, 2012; July 12, 2012  
Reviewed: April 27, 2017; May 13, 2021  
Equity Review: May 13, 2021

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Legal Ref.: Code of Virginia, 1950, as amended, §22.1-92

Cross Ref: DB, *Annual Budget*