

## 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 the schools, the superintendent 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 school 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: June 24, 2004  
Revised: September 22, 2011  
Revised: September 27, 2012  
Revised: May 20, 2021

---

---

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

Cross Ref.: DB            Annual Budget