

## 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 division superintendent will 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 year in accordance with the budget estimates provided to the appropriating body. The notification will 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.

The notice will be made available in a form provided by the Department of Education and shall be published on the 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

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