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PER PUPIL EXPENDITURES

The Code of Virginia requires school divisions to prepare and distribute notification of the estimated, average per pupil cost for public education in the school division for the coming year and the actual per pupil state and local expenditures for the previous school year. The following table provides per pupil expenditures for Alleghany County Public Schools:

Sources of Financial Support for Operations	2013/2014 State Average	2013/2014 ACPS Actual	2014/2015 ACPS Estimate	2015/2016 ACPS Estimate
Avg. Daily Membership	9,315	2,405	2,319	2,219
State Funds	\$3,676	\$5,071	\$5,386	\$5,338
Sales & Use Tax	\$959	\$987	\$1,021	\$1,075
Federal Funds	\$784	\$843	\$980	\$886
Local Funds	\$5,823	\$4,104	\$3,976	\$4,602
Total Funds	\$11,242	\$11,005	\$11,363	\$11,901

Notes: Operations expenditures, for the purposes of the above report, include expenditures related to instruction, administration, student health and safety, transportation, maintenance, food service, and technology. Certain expenditures associated with debt service, facility improvement, fiscal agent transfers, and capital outlay are not included. The actual average daily membership totals reflected are per the Virginia Department of Education’s End of Year Record Collection. Effective for fiscal year 2012, the Virginia Department of Education requires that Pre-kindergarten expenditures and average daily membership be included in the above.

For questions or comments regarding this information please contact Keven Rice, Director of Finance via phone at (540) 863-1813 or via e-mail at krice@alleghany.k12.va.us.