



P.O. Drawer 140, 100 Central Circle
 Low Moor, VA 24457
 Office (540) 863-1800

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 as of April 3, 2018:

Sources of Financial Support for Operations	2015/2016 State Average	2016/2017 ACPS Actual	2017/2018 ACPS Estimate	2018/2019 ACPS Estimate
Avg. Daily Membership	9,690	2,187	2,182	2,068
State Funds	\$3,813	\$5,693	\$5,744	\$6,048
Sales & Use Tax	\$1,036	\$1,087	\$1,170	\$1,176
Federal Funds	\$812	\$865	\$929	\$938
Local Funds	\$6,084	\$4,361	\$4,213	\$4,284
Total Funds	\$11,745	\$12,005	\$11,956	\$12,446

Notes:

1. 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.
2. The state average amounts provided are for fiscal year 2015-2016 and are the most current available.

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.