File: DIA

## 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: December 11, 1995 Amended: October 7, 1996 Amended: June 14, 2004 Amended: July 18, 2011 Amended: July 16, 2012 Amended: April 19, 2021

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

Cross Ref.: DB Annual Budget