

Superintendent's Memo #085-13



COMMONWEALTH of VIRGINIA Department of Education

April 5, 2013

TO: Division Superintendents

FROM: Patricia I. Wright, Superintendent of Public Instruction

SUBJECT: Table 15 from the Superintendent's Annual Report for Virginia and ESEA Maintenance of Effort Calculation for Fiscal Year 2012

Section 22.1-92, *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" as well as "actual per pupil state and local education expenditures for the previous school year." This memorandum provides data related to actual per pupil expenditures for fiscal year 2012 as well as a methodology that school divisions may use to estimate per pupil expenditures for fiscal years 2013 and 2014.

In addition, Section 22.1-90, *Code of Virginia*, requires that school boards "submit at least once each year to the governing body or bodies appropriating funds to the school board a report of all its expenditures. Such report shall also be made available to the public either on the official school division website, if any, or in hard copy at the central school division office, on a template prescribed by the Board of Education." The requirement that a report of the school division's total expenditures be made available to the public was added with the passage of House Bill 2269 by the 2009 General Assembly. More information and a reporting template can be found in Superintendent's Memo Number 181-09, dated July 10, 2009, to be used in meeting this separate reporting requirement.

An Excel worksheet providing an illustration of how Table 15 is calculated as well as worksheets for estimating total and per pupil expenditures by fund source for fiscal years 2013 and 2014 is located on the Department's Web site and may be downloaded

GALAX CITY PUBLIC SCHOOLS

FINAL EXPENDITURES BY CATEGORY

2014-2015

INSTRUCTION	\$9,949,165.98
ADMINISTRATION/ATTENDANCE & HEALTH	\$699,505.89
PUPIL TRANSPORTATION	\$471,762.31
OPERATIONS & MAINTENANCE	\$1,256,449.76
SCHOOL FOOD	\$583,973.36
FACILITIES	\$501,083.18
OTHER - DEBT SERVICE/TEXTBOOKS	\$614,227.07
TECHNOLOGY	\$708,145.79
TOTAL	\$14,784,313.34

Code of Virginia 22.1-92