



**Poquoson City Public Schools**  
**Average Per Pupil Expenditures**

Section 22.1-92 of the Code of Virginia requires the Division Superintendent to prepare and distribute to parents, guardians, or other person having control or charge of a child enrolled in the school division the estimated average per pupil cost for public education in the division. The following satisfies this requirement.

Sources of Financial Support	2021-2022 State Average	2021-2022 PCPS Average	2022-2023 PCPS Average	2023-2024 PCPS Average
	Actual <sup>(1)</sup>	Actual	Estimated <sup>(2)</sup>	Budget <sup>(3)</sup>
<b>For Operations*:</b>				
State Funds	\$4,938	\$5,049	\$5,888	\$6,098
Sales & Use Tax	\$1,516	\$1,475	\$1,528	\$1,432
Federal Funds	\$1,936	\$1,151	\$864	\$451
Local Funds	\$7,150	\$4,880	\$5,068	\$5,660
<b>Total for Operations</b>	<b>\$15,540</b>	<b>\$12,555</b>	<b>\$13,348</b>	<b>\$13,641</b>
Based on Average Daily Membership (ADM) of:	1,248,043.93	2,055.80	2,036.71	2,096.00

\* Operations include regular day school, school food services, summer school, adult education, and other educational programs, but do not include facilities, debt service and capital outlay additions.

- (1) 2021-2022 State Average was provided from Commonwealth of Virginia, Table 15 of the Superintendent’s Annual Report for Virginia.
- (2) 2022-2023 information will be updated once the fiscal year is closed out and DOE publishes the Superintendent’s Annual Report in Spring 2024.
- (3) 2023-2024 information is based on the March 21, 2023 approved School Board Operating Budget.