



**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	2023-2024 State Average	2023-2024 PCPS Average	2024-2025 PCPS Average	2025-2026 PCPS Average
	Actual <sup>(1)</sup>	Actual	Estimated <sup>(2)</sup>	Budget <sup>(3)</sup>
<b>For Operations*:</b>				
State Funds	\$6,093	\$5,698	\$7,157	\$7,517
Sales & Use Tax	\$1,381	\$1,411	\$1,413	\$1,383
Federal Funds	\$1,759	\$755	\$594	\$547
Local Funds	\$8,403	\$6,219	\$5,756	\$5,341
<b>Total for Operations</b>	<b>\$17,636</b>	<b>\$14,083</b>	<b>\$14,920</b>	<b>\$14,788</b>
Based on Average Daily Membership (ADM) including Pre-K of:	1,257,959.93	2,021.54	2,060.05	2,057.00

\* 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) 2023-2024 State Average was provided from Commonwealth of Virginia, Table 15 of the Superintendent’s Annual Report for Virginia.
- (2) 2024-2025 information will be updated once the fiscal year is closed out and DOE publishes the Superintendent’s Annual Report in Spring 2026.
- (3) 2025-2026 information is based on the FY26 approved School Board Operating Budget.