



June 1, 2023

Dear Parents:

The 1994 session of the General Assembly amended the Code of Virginia to require each division superintendent to prepare and post the proposed average per pupil cost for public education in the division for the coming school year, as well as estimates for the current school year and actual per pupil data for the previous school year.

In compliance with that requirement, I have prepared the chart below using the format prescribed by the state. If you have questions about the chart, you may call my office at 389-0130.

SOURCES OF FINANCIAL SUPPORT	2021-2022 ACTUAL	2022-2023 ESTIMATED	2023-2024 PROPOSED
NUMBER OF STUDENTS	3,769.52	3,670	3,600(b)
FOR OPERATIONS (a) STATE FUNDS	\$ 5,406	\$ 5,987	\$ 6,517
SALES & USE TAX	\$ 1,430	\$ 1,279	\$ 1,227
FEDERAL FUNDS	\$ 2,138	\$ 1,725	\$ 1,373
LOCAL FUNDS	\$ 5,420	\$ 5,930	\$ 6,595
TOTAL (d)	\$ 14,394 (e)	\$ 14,921	\$ 15,712
FOR DEBT SERVICE (c)	\$ 706	\$ 706	\$ 715
FOR FACILITIES AND CAPITAL OUTLAY ADDITIONS	\$ 160	\$ 146	\$ 142

- (a) 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.
- (b) Conservative budget estimate pending outcome of kindergarten registration for 2023-2024.
- (c) Debt service is paid by Salem City on behalf of the school division.
- (d) Table 15 of the 2021-22 Superintendent's Annual Report for the Virginia Department of Education reflects state average per-pupil expenditures of \$15,541.
- (e) In the only year of actuals reported here, 2021-2022's per pupil amount is \$1,147 lower than the state average.
- ** As of this date, City Council has not approved funding \$1,098,231 necessary to balance the budget approved by the School Board on March 28, 2023, but this amount has been included in calculating the proposed 2023-24 expenditures.

Sincerely,

Curtis N. Hicks
Superintendent