



May 28, 2025

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	2023-2024 ACTUAL	2024-2025 ESTIMATED	2025-2026 PROPOSED
NUMBER OF STUDENTS (b)	4,272.00	3,828	3,775
FOR OPERATIONS (a) STATE FUNDS	\$ 6,570	\$ 6,969	\$ 8,254
SALES & USE TAX	\$ 1,077	\$ 1,156	\$ 1,210
FEDERAL FUNDS	\$ 1,189	\$ 1,043	\$ 984
LOCAL FUNDS	\$ 5,551	\$ 6,689	\$ 6,852
TOTAL (d)	\$ 14,387 (e)	\$ 15,857	\$ 17,300
FOR DEBT SERVICE (c)	\$ 602	\$ 720	\$ 725
FOR FACILITIES AND CAPITAL OUTLAY ADDITIONS	\$ 68	\$ 139	\$ 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 estimates were used pending outcome of kindergarten registration. Beginning with the 2023-24 school year, the number of students includes students participating in K-12 Management (STRIDE) online school. Salem agreed to provide administration of the virtual school program.
- (c) Debt service is paid by Salem City on behalf of the school division.
- (d) Table 15 of the 2023-24 Superintendent's Annual Report for the Virginia Department of Education reflects state average per-pupil expenditures of \$17,636.
- (e) In the only year of actuals reported here, 2023-2024's per pupil amount is \$3,249 lower than the state average.

Sincerely,

Curtis N. Hicks, Ed. D.
Superintendent