



# MEMORANDUM

Memo No. 018

**TO:** Principals

**FROM:** Dr. John B. Gordon III, *Superintendent JBG/ML*  
Wendy K. Forsman, *Chief Financial Officer*

**DATE:** August 17, 2022

**RE:** Cost Per Pupil Information 2022-23

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As a part of the operating budget process, Section 22.1-92 of the Code of Virginia requires each division superintendent to prepare and distribute by publishing on the school division's website the estimated average per pupil cost for public education in the division for the upcoming school year. This information shall be made available to each parent, guardian, or other person having control or charge of a child enrolled in the school division.

To meet the state code requirement, this information will be posted on the school division's website under the Finance Department section.

Attachment: Estimated Average Per Pupil Cost Letter



August 17, 2022

To Parents/Guardians:

Section 22.1-92 of the Code of Virginia requires each school division superintendent to prepare and make available the estimated average per pupil cost for public education in the division for the fiscal year.

The attached chart is presented in the format prescribed by the Virginia Department of Education. It includes the following: the actual average per pupil cost for the most recent audited fiscal year (2020-2021), the estimated average per pupil cost for the past fiscal year (2021-2022) and the estimated average per pupil cost for the current fiscal year (2022-2023). It should be noted that the local funds category includes funds received from the locality as well as other local receipts such as reimbursements, summer school and adult education tuition, indirect costs and student cafeteria receipts.

This notice is provided for your information only and requires no action on your part.

## SUFFOLK PUBLIC SCHOOLS AVERAGE PER PUPIL EXPENDITURES

<b>SOURCES OF FINANCIAL SUPPORT</b>	<b>2020-2021 ACTUAL</b>	<b>2021-2022 ESTIMATED</b>	<b>2022-2023 PROPOSED</b>
<b>OPERATIONS*</b>			
<b>STATE FUNDS</b>	<b>\$5,512</b>	<b>\$6,065</b>	<b>\$6,868</b>
<b>SALES &amp; USE TAX</b>	<b>1,432</b>	<b>1,558</b>	<b>1,571</b>
<b>FEDERAL FUNDS</b>	<b>1,194</b>	<b>4,337</b>	<b>3,448</b>
<b>LOCAL FUNDS**</b>	<b>4,717</b>	<b>4,948</b>	<b>4,465</b>
<b>TOTAL</b>	<b>\$12,854</b>	<b>\$16,908</b>	<b>\$16,351</b>

Requirement: §22.1-92 of the Code of Virginia, as amended