

NORTHUMBERLAND COUNTY PUBLIC SCHOOLS  
PER PUPIL EXPENDITURES

In accordance with the Code of Virginia (22.1-92) as amended and passed by the 1994 General Assembly, each school division is to prepare and distribute the estimated average per pupil cost for public education for the coming school year, as well as, the current and previous school year. The accompanying chart reflects the per pupil Expenditures for Northumberland County Public Schools.

	2021-2022 Operations Expenditures from Annual School Report	2022-2023 Estimated Operations Expenditures	2023-2024 Estimated Operations Expenditures
Total Expenditures for Operations	\$20,713,527	\$20,911,890	\$23,331,811
State Per Pupil Amount	\$3,002	\$2,402	\$2,813
Sales Tax Per Pupil Amount	\$1,535	\$1,562	\$1,420
Federal Per Pupil Amount	\$1,876	\$816	\$910
Local Per Pupil Amount	\$11,190	\$12,701	\$14,855
Total Per Pupil Amount	\$17,603	\$17,481	\$19,997
ADM***	1176.7	1200	1170

\*Operations include regular day school, summer school, adult education and pre-school programs, and other educational programs, but do not include facilities (capital outlay), debt services, and capital expenditures. \*\*\*Estimated ADM used until certification of ASR.