

Lexington City Schools

Per Pupil Expenditures

Section 2.1-92, Code of Virginia, requires school divisions to prepare and distribute notifications of the estimated average per pupil cost for pupil education in the school division for the coming year and the actual per pupil state and local expenditures for the previous school year.

		2022-2023 Actual	2023-2024 Actual	2024-2025 Proposed
Sources of Financial Support for Operations	Avg Daily Membership	646.67	648.94	650
State Funds		\$7,384	\$6,285	\$6,756
Sales & Use Tax		\$1,303	\$1,246	\$1,178
Federal Funds		\$1,019	\$794	\$603
Local Funds		\$5,785	\$5,865	\$6,178
Operations Total		\$13,248	\$14,029	\$14,569

Operations include regular day school, school food services, summer school, adult education, Pre-K and other educational programs, but do not include non-regular day school programs, non-local education agency (LEA) programs, debt service, or capital outlay additions. Non-LEA programs includes expenditures made by a school division for state operated education programs (in hospitals, clinics, and detention homes) that are located within the school division and reimbursed with state funds.