

FY 2024 Recommended Budget Budget Question

Board Question #: 20

BUDGET QUESTION: Beginning on age 54 in the online Schools budget document, benchmark data is provided that compares Spotsylvania to other localities. Why is the cost per pupil higher in Spotsylvania than in Stafford? What is the sales tax cost per pupil? Why is the federal cost per pupil higher than Stafford? Why is the per pupil expenditure higher than Stafford?

RESPONDING DEPARTMENT/OFFICE: Schools

RESPONSE: Per pupil spending is based on methodology defined by the Virginia Department of Education (VDOE) and is outlined in the Superintendent’s Annual Report Table 15 Sources of Financial Support for Expenditures. The per pupil indicator is represented by the total expenditure for operations (local, state, state sales tax, and federal) divided by the average daily membership in K-12. Some funding such as capital outlay for food service and debt service is excluded from the per pupil calculation.

State Sales tax as a revenue source is distributed based on the school aged population to each division. The majority of Federal revenue for most divisions is primarily related to special education, economically disadvantaged and food service expenditures.

SCPS per pupil cost shown below is broken down by state reported areas of funding. State Funding is separated into Sales Tax and State Funds. When VDOE calculates the per pupil cost, it does it for VDOE identified funding Sources.

Spotsylvania Per Pupil Trends:

Funding Source	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	FY24 Approved
State Funds	\$5,090	\$5,492	\$5,686	\$6,326	\$6,856
Sales Tax	1,156	1,326	1,250	1,409	1,472
Federal Funds	714	1,776	822	2,389	1,400
Local Funds	4,569	4,134	4,930	5,413	6,042
Total	\$11,529	\$12,728	\$12,687	\$15,536	\$15,770

FY 2024 Recommended Budget

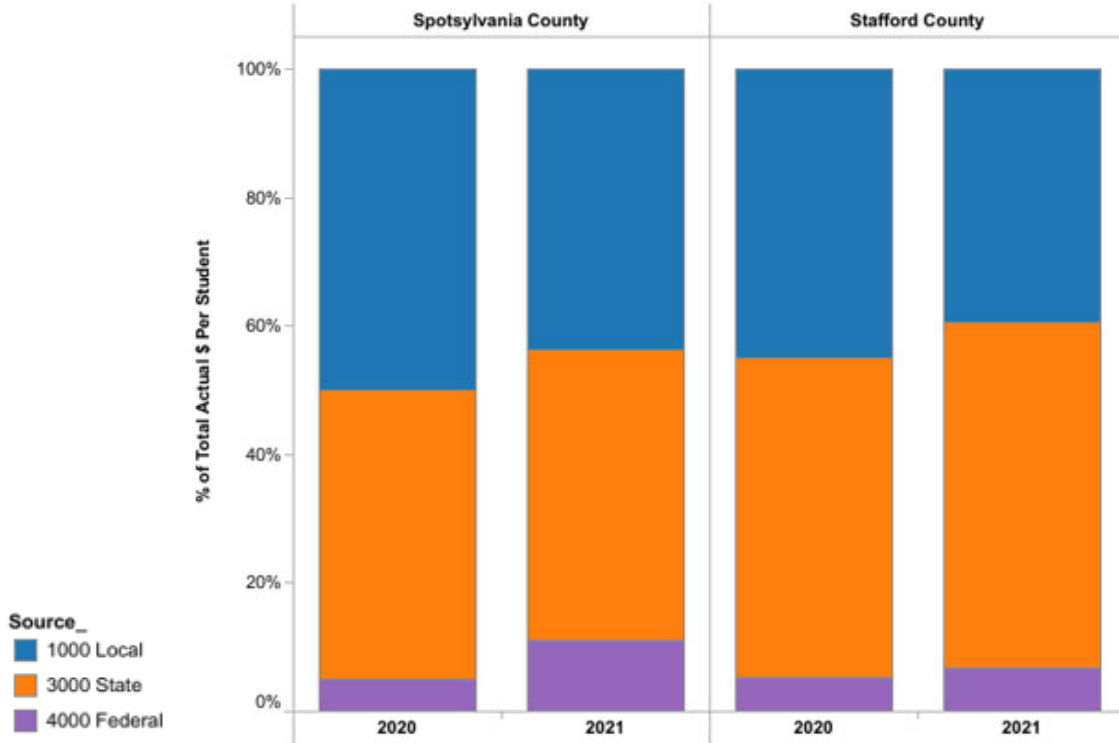
Budget Question

Per Student Revenue By Source

Selected Funds Only Included

Source: Virginia DOE Financial ASR Data; Enrollment figures from Virginia DOE School Enrollment Data

% of Selected Actual - \$ Per Student



Actual - \$ Per Student

