

<b>VIRGINIA BEACH CITY PUBLIC SCHOOLS AVERAGE PER PUPIL EXPENDITURES FOR OPERATIONS*</b>				
<b>SOURCES OF FINANCIAL SUPPORT</b>	<b>FY 2011** (Actual)</b>		<b>FY 2012 (Estimated)</b>	<b>FY 2013*** (Approved)</b>
	<b>STATE AVERAGE</b>	<b>VBCPS</b>	<b>VBCPS</b>	<b>VBCPS</b>
<b>STATE</b>	<b>\$ 3,375</b>	<b>\$ 3,469</b>	<b>\$ 3,562</b>	<b>\$ 3,757</b>
<b>SALES TAX</b>	<b>928</b>	<b>1,009</b>	<b>1,046</b>	<b>1,005</b>
<b>FEDERAL</b>	<b>1,119</b>	<b>1,128</b>	<b>1,203</b>	<b>1,169</b>
<b>LOCAL****</b>	<b>5,371</b>	<b>5,166</b>	<b>5,309</b>	<b>5,540</b>
<b>TOTAL</b>	<b>\$ 10,793</b>	<b>\$ 10,772</b>	<b>\$ 11,120</b>	<b>\$ 11,471</b>
<p>*Includes regular day school, school food services, summer school, adult education, athletics, textbooks, and other educational functions; however, excludes certain expenditures (e.g., facilities, debt service, capital outlay additions, pre-kindergarten program)</p> <p>**Commonwealth of Virginia, Superintendent's Annual Report for Virginia</p> <p>***Based on the approved School Board Operating Budget and approved by City Council</p> <p>****Includes the City of Virginia Beach and other local sources (e.g., rental of facilities, summer school tuition, adult education fees, cafeteria service charges), along with the following adjustments and qualifications:</p> <p>FY 2011 (Actual) and FY 2012 (Estimated) - Includes expenditures of carryover encumbrances and appropriated fund balances, excludes certain operating transfers, net of City reversion (i.e., actual/estimated unexpended balance returned to the City), and other necessary adjustments that can cause, along with other factors, fluctuations in the local average per pupil expenditures from fiscal year to fiscal year</p> <p>FY 2013 (Approved) - Based on the approved School Board Operating Budget and approved by City Council; however, it does <u>not</u> include certain adjustments necessary to compute the FY 2011 (Actual) and FY 2012 (Estimated) local average per pupil expenditures and, therefore, it will affect the comparability of the FY 2013 (Approved) local average per pupil expenditures amount to the FY 2011 (Actual) and FY 2012 (Estimated) amounts</p>				