

**Notification of Estimated Average Per Pupil Cost for Public Education  
Fiscal Year 2014 - Actual  
Fiscal Years 2015 and 2016 - Estimated**

<b>Essex</b>	<b>FY 2014 (Actual)</b>	<b>FY2015 (Estimated)</b>	<b>FY2016 (Estimated)</b>
1a. Expenditures for operations	\$ 15,959,955	\$ 16,715,860	\$ 17,862,393
1b. Less tuition from another county or city	0	0	0
1c. Plus state revenues to divisions participating in regional programs			
Alternative Education	40,986	43,406	43,406
Academic Year Governor's School	64,022	77,385	78,608
1d. Total expenditures for operations*:	\$16,064,963	\$ 16,836,651	\$ 17,984,407
2a. Less State Revenues	6,381,398	6,924,636	6,975,090
2b. Plus the sum of all Beginning-Year Balances from State funds:	0	0	0
2c. Plus state revenues to divisions participating in regional programs:			
Alternative Education	40,988	43,406	43,406
Academic Year Governor's Schools	64,022	77,385	78,608
2d. Less the sum of all End-Of-Year Balances from State funds:	0	0	0
2e. Less total State funds used for capital expenditures and Debt Service (Schedule G of ASRFIN):	87,729	176,923	178,400
2f. Total State Expenditures for Operations:	6,398,679	6,868,504	6,918,704
2g. State Per Pupil Amount:	4,114	4,525	4,579
3a. Less State Sales Tax Revenues (revenues 240308 and 240312):	1,674,808	1,714,001	1,708,044
3b. State Sales Tax Per Pupil Amount	1,077	1,129	1,130
4a. Less Federal Revenues:	1,689,566	1,573,681	2,039,746
4b. Plus the sum of all Beginning-Year Balances from Federal funds:	0	0	0
4c. Less the sum of all End-Of-Year Balances from Federal funds:	0	0	0
4d. Less total Federal funds used for capital expenditures	0	25,187	25,275
4e. Total Federal Expenditures for Operations:	1,689,566	1,548,474	2,014,471
4f. Federal Per Pupil Amount:	1,086	1,020	1,333
5a. Total Local Expenditures for Operations*	6,301,910	6,705,672	7,343,188
5b. Local Per Pupil Amount:	4,052	4,417	4,860
6a. Total Expenditures for Operations:	16,064,963	16,836,651	17,984,407
6b. Total Per Pupil Amount:	10,329	11,091	11,902
<b>7. End-Of-Year Avg Daily Membership (includes Pre-K)</b>	<b>1,555.37</b>	<b>1,518.00</b>	<b>1,511.00</b>

\*Section 22.1-92, Code of Virginia requires school divisions to prepare and distribute notification of the estimated per pupil cost for public education. The template reflects actual expenditures for fiscal year 2014 and estimated cost for fiscal years 2015 and 2016. The schedule includes Child Nutrition expenditures. Effective fiscal year 2012, the Department of Ed includes Pre-School Expenditures in the Calculation.