## PER PUPIL EXPENDITURE CALCULATIONS

## **Overview of Cost per Student Calculation from the SDE Website**

## NCE 2011-12

Net current expenditures (NCE) are calculated as defined in Connecticut General Statutes (C.G.S.) Section 10-261(a)(3). NCE includes all current public elementary and secondary expenditures from all sources, excluding reimbursable regular education transportation, tuition revenue, capital expenditures for land, buildings and equipment, and debt service. The information for determining NCE is provided from the End of Year School Report (ED001).

Members of secondary regional districts only report their elementary and, depending on the regional grade confirmation, middle school expenditures. Therefore, their per pupil expenditures only reflect elementary/middle school expenditures.