

## **Section 5: Net Current Expenditures per Pupil**

This section provides town by town Net Current Expenditures Per Pupil (NCEP), which has been a primary measure of per pupil spending in Connecticut for more than three decades. NCEP measures education expenditures with a couple of adjustments (as explained below) for all the students for which a town is fiscally responsible, regardless of whether the town operates its own school or tuitions its resident students to other districts/regions or private schools. However, there are towns which do not offer in-district middle- and secondary-level services. These towns either send these students to designated high schools in other towns or are members of regional school districts or interdistrict cooperatives. In such cases, these tuition and assessment costs are included in the town-based data, so that all 169 towns reflect prekindergarten through Grade 12.

The 2013-14 data have not been fully audited. The audits may result in changes in the data presented here.

### **ADM 2013-14**

Represents the average daily membership (ADM) calculated from the October 2013 Public School Information System (PSIS) and the 2013-14 End of Year School Report (ED001) data. ADM represents resident students adjusted for school sessions in excess of the 180-day/900-hour minimum, tuition-free summer school, full-time equivalent (FTE) prekindergarten pupils and participation in Open Choice. As a result of these adjustments, in many districts a fractional ADM number will be reported.

### **NCE 2013-14**

Net current expenditures (NCE) are calculated as defined in Connecticut General Statutes 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. Public Act 11-179 Section 5 eliminated from statute the provision for the inclusion in NCE of the principal portion of debt service for NCE eligible items. For many districts, this represents debt incurred for certain minor school building repairs and roof replacements.

### **NCEP 2013-14**

Net current expenditures per pupil (NCEP) represents NCE divided by ADM.

### **NCEP Rank**

Each town is ranked between 1 (highest) and 169 (lowest) in NCEP.