

“Cost per Student” Reporting Breakdown NPUSC Education Fund

NPUSC has recently been asked “What is our cost per student?” Many factors are involved.

First, NPUSC supports student learning through the Education Fund, which is funded by the state of Indiana, based on students enrolled in the school system.

The NPUSC calculation of “cost per student” in the Education Fund is based on dollars spent on student learning and extra-curriculars through direct personnel, programming, and supplies expenses.

NPUSC also supports school system operations and facility maintenance through the Operations Fund, which is funded by local taxpayer dollars of residents in NPUSC boundaries. Bus transportation costs are funded through Operations Fund dollars. The state of Indiana allows the Education Fund to support the Operations Fund through transfers of up to 15% of revenue. NPUSC transferred 13% of Education Fund revenue to the Operations Fund last year.

The state of Indiana reports “costs per student” for any school system on [IN.GOV](https://www.in.gov) as simply what they fund per student yearly. The state of Indiana funded \$7095.48 per student to NPUSC in the 2024-2025 school year. NPUSC spent 99% of this revenue in 2024-2025.

For the 2024-2025 school year (July 1, 2024 to June 30, 2025), NPUSC received 23,767,271 in Education Fund revenue from the state of Indiana.

The “cost per student” calculation is below for the 2024-2025 school year:

\$23,767,271 (Education Fund Revenue)

- \$ 3,200,000 (Transferred to Operations Fund to help with Operational Expenses including bus transportation costs, building maintenance)
- \$ 887,528.69 (Education Fund expenses not directly impacting student learning including professional services, network support, secretarial staff, health services, travel, and non-direct special programming costs)

\$19,679,742.30 (Education Fund dollars directly impacting student learning)

/ Divided by... 2858 students (avg Student Enrollment on 10/1/24 & 2/1/25)

\$6885.84 = NPUSC “Cost per Student” in the 2024-2025 school year