

NEW HAMPSHIRE DEPARTMENT OF EDUCATION
Office of School Finance
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STATE AVERAGE COST PER PUPIL AND TOTAL EXPENDITURES 2015-2016

	Elementary	Middle	High	Total
<u>Part A - Expenditures</u>				
Operating Expenses for Public Schools	\$1,282,656,651	\$465,847,535	\$772,281,545	\$2,520,785,731
Tuition (less interdistrict transfers)	20,655,002	15,508,257	110,614,565	146,777,824
Transportation	61,573,741	22,610,928	41,318,819	125,503,488
<u>Elem and Secondary Current Expenses</u> ¹	\$1,364,885,394	\$503,966,720	\$924,214,929	\$2,793,067,043
Capital Items (other than facilities reported below)				36,585,025
Bonds & Notes Interest				41,986,085
<u>Total Recurring Elementary and Secondary Expenditures</u>				\$2,871,638,153
Facility Construction & Acquisition				99,693,705
<u>Total Expenditures for Elementary and Secondary Education</u>				\$2,971,331,858
<u>Current Expenditures Not Part of Public Elementary & Secondary</u>				
Summer School	\$2,968,864	\$837,768	\$1,643,231	\$5,449,863
Non-public Programs				372,221
Adult Education				6,018,645
Community/Jr. College Ed. Program				20,545
Community Service				534,945
Allocation to Charter Schools/Other Agencies				1,705,251
<u>Total Expenditures for 2015-2016</u> ²				\$2,985,433,328
<u>Part B - Pupil Memberships</u>				
Average daily membership in attendance ³	85,319.47	32,587.30	51,251.54	169,158.31
<u>Part C - Cost Per Pupil</u>				
Operating Expenses for Public Schools	\$15,033.57	\$14,295.37	\$15,068.46	\$14,901.93
Tuition (less interdistrict transfers)	242.09	475.90	2,158.27	867.70
Transportation	721.68	693.86	806.20	741.93
<u>Elem and Secondary Current Expenses</u>	\$15,997.34	\$15,465.13	\$18,032.93	\$16,511.56
Capital Items (other than facilities reported below)				\$216.28
Bonds & Notes Interest				248.21
<u>Total Recurring Expenditures</u>				\$16,976.05
Facility Construction & Acquisition				589.35
<u>Total Expenditures for Elementary and Secondary Education</u>				\$17,565.40
<u>Current Expenditures Not Part of Public Elementary & Secondary</u>				
Summer School	\$34.80	\$25.71	\$32.06	\$32.22
Non-public Programs				2.20
Adult Education				35.58
Community/Jr. College Ed. Program				0.12
Community Service				3.16
Allocation to Charter Schools/Other Agencies				10.08
<u>Total Expenditures for 2015-2016</u>				\$17,648.76

This State Average is based on district operated schools only.

- 1 Inter-district tuition payments have been deducted. Inter-district transportation payments of \$388,446 can not be attributed to a grade level and have not been deducted.
- 2 Does not include Bond Principal repayment of: \$93,471,647. Bond Principal repayments are not included because expenditures financed by bonds and notes have already been reported as expenditures in the current or a previous year.
- 3 High school average daily membership (ADM) does not include ADM of 79.93 for students attending vocational programs out-of-state.