

**NEW HAMPSHIRE DEPARTMENT OF EDUCATION
Division of Program Support, Bureau of Data Management
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STATE AVERAGE COST PER PUPIL AND TOTAL EXPENDITURES 2014-2015

	Elementary	Middle	High	Total
<u>Part A - Expenditures</u>				
Operating Expenses for Public Schools	\$1,253,005,752	\$455,979,596	\$755,048,270	\$2,464,033,618
Tuition (less interdistrict transfers)	18,086,122	13,867,492	104,438,458	136,392,072
Transportation	59,828,177	21,701,719	41,294,104	122,824,000
<u>Elem and Secondary Current Expenses</u> ¹	<u>\$1,330,920,051</u>	<u>\$491,548,807</u>	<u>\$900,780,832</u>	<u>\$2,723,249,690</u>
Capital Items (other than facilities reported below)				37,905,656
Bonds & Notes Interest				41,185,252
<u>Total Recurring Elementary and Secondary Expenditures</u>				<u>\$2,802,340,598</u>
Facility Construction & Acquisition				86,923,711
<u>Total Expenditures for Elementary and Secondary Education</u>				<u>\$2,889,264,309</u>
<u>Current Expenditures Not Part of Public Elementary & Secondary</u>				
Summer School	\$2,983,619	\$955,083	\$1,632,310	\$5,571,012
Non-public Programs				346,640
Adult Education				5,743,135
Community/Jr. College Ed. Program				23,906
Community Service				519,827
Allocation to Charter Schools/Other Agencies				1,127,642
<u>Total Expenditures for 2014-2015</u> ²				<u>\$2,902,596,471</u>
<u>Part B - Pupil Memberships</u>				
Average daily membership in attendance ³	85,931.33	33,287.16	52,193.36	171,411.85
<u>Part C - Cost Per Pupil</u>				
Operating Expenses for Public Schools	\$14,581.48	\$13,698.36	\$14,466.37	\$14,374.93
Tuition (less interdistrict transfers)	210.47	416.60	2,000.99	795.70
Transportation	696.23	651.95	791.18	716.54
<u>Elem and Secondary Current Expenses</u>	<u>\$15,488.18</u>	<u>\$14,766.91</u>	<u>\$17,258.54</u>	<u>\$15,887.17</u>
Capital Items (other than facilities reported below)				\$221.14
Bonds & Notes Interest				240.27
<u>Total Recurring Expenditures</u>				<u>\$16,348.58</u>
Facility Construction & Acquisition				507.10
<u>Total Expenditures for Elementary and Secondary Education</u>				<u>\$16,855.68</u>
<u>Current Expenditures Not Part of Public Elementary & Secondary</u>				
Summer School	\$34.72	\$28.69	\$31.27	\$32.50
Non-public Programs				2.02
Adult Education				33.50
Community/Jr. College Ed. Program				0.14
Community Service				3.03
Allocation to Charter Schools/Other Agencies				6.58
<u>Total Expenditures for 2014-2015</u>				<u>\$16,933.45</u>

This State Average is based on district operated schools only.

- 1 Inter-district tuition payments have been deducted. Inter-district transportation payments of \$293,499 can not be attributed to a grade level and have not been deducted.
- 2 Does not include Bond Principal repayment of: \$94,358,445. 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 75.08 for students attending vocational programs out-of-state.