

**NEW HAMPSHIRE DEPARTMENT OF EDUCATION**  
**Office of School Finance**  
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**STATE AVERAGE COST PER PUPIL AND TOTAL EXPENDITURES 2016-2017**

	Elementary	Middle	High	Total
<b><u>Part A - Expenditures</u></b>				
Operating Expenses for Public Schools	\$1,297,326,346	\$484,634,940	\$780,950,522	\$2,562,911,808
Tuition (less interdistrict transfers)	20,676,294	18,016,055	116,381,770	155,074,119
Transportation	61,041,575	23,378,763	42,871,451	127,291,789
<b><u>Elem and Secondary Current Expenses</u></b> <sup>1</sup>	<b>\$1,379,044,215</b>	<b>\$526,029,758</b>	<b>\$940,203,743</b>	<b>\$2,845,277,716</b>
Capital Items (other than facilities reported below)				39,142,985
Bonds & Notes Interest				45,629,499
<b><u>Total Recurring Elementary and Secondary Expenditures</u></b>				<b>\$2,930,050,200</b>
Facility Construction & Acquisition				104,341,482
<b><u>Total Expenditures for Elementary and Secondary Education</u></b>				<b>\$3,034,391,682</b>
<b><u>Current Expenditures Not Part of Public Elementary &amp; Secondary</u></b>				
Summer School	\$3,048,378	\$930,274	\$1,610,912	\$5,589,564
Non-public Programs				454,419
Adult Education				5,805,417
Community/Jr. College Ed. Program				4,848
Community Service				411,844
Allocation to Charter Schools/Other Agencies				2,636,468
<b><u>Total Expenditures for 2016-2017</u></b> <sup>2</sup>				<b>\$3,049,294,242</b>
<b><u>Part B - Pupil Memberships</u></b>				
Average daily membership in attendance <sup>3</sup>	84,255.10	32,877.42	50,261.33	167,393.85
<b><u>Part C - Cost Per Pupil</u></b>				
Operating Expenses for Public Schools	\$15,397.60	\$14,740.66	\$15,537.80	\$15,310.67
Tuition (less interdistrict transfers)	245.40	547.98	2,315.53	926.40
Transportation	724.49	711.09	852.97	760.43
<b><u>Elem and Secondary Current Expenses</u></b>	<b>\$16,367.49</b>	<b>\$15,999.73</b>	<b>\$18,706.30</b>	<b>\$16,997.50</b>
Capital Items (other than facilities reported below)				\$233.84
Bonds & Notes Interest				272.59
<b><u>Total Recurring Expenditures</u></b>				<b>\$17,503.93</b>
Facility Construction & Acquisition				623.33
<b><u>Total Expenditures for Elementary and Secondary Education</u></b>				<b>\$18,127.26</b>
<b><u>Current Expenditures Not Part of Public Elementary &amp; Secondary</u></b>				
Summer School	\$36.18	\$28.30	\$32.05	\$33.39
Non-public Programs				2.71
Adult Education				34.68
Community/Jr. College Ed. Program				0.03
Community Service				2.46
Allocation to Charter Schools/Other Agencies				15.75
<b><u>Total Expenditures for 2016-2017</u></b>				<b>\$18,216.28</b>

This State Average is based on district operated schools only.

- 1 Inter-district tuition payments have been deducted. Inter-district transportation payments of \$349,418 can not be attributed to a grade level and have not been deducted.
- 2 Does not include Bond Principal repayment of: \$87,756,967. 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 72.15 for students attending vocational programs out-of-state.