

NEW HAMPSHIRE DEPARTMENT OF EDUCATION
Office of School Finance
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STATE AVERAGE COST PER PUPIL AND TOTAL EXPENDITURES 2017-2018

	Elementary	Middle	High	Total
<u>Part A - Expenditures</u>				
Operating Expenses for Public Schools	\$1,348,394,129	\$483,799,223	\$806,534,792	\$2,638,728,144
Tuition (less interdistrict transfers)	23,499,060	16,261,627	122,569,052	162,329,739
Transportation	63,924,989	24,155,107	45,320,701	133,400,797
<u>Elem and Secondary Current Expenses</u> ¹	\$1,435,818,178	\$524,215,957	\$974,424,545	\$2,934,458,680
Capital Items (other than facilities reported below)				36,460,822
Bonds & Notes Interest				44,834,680
<u>Total Recurring Elementary and Secondary Expenditures</u>				\$3,015,754,182
Facility Construction & Acquisition				127,934,366
<u>Total Expenditures for Elementary and Secondary Education</u>				\$3,143,688,548
<u>Current Expenditures Not Part of Public Elementary & Secondary</u>				
Summer School	\$3,592,467	\$919,004	\$1,541,903	\$6,053,374
Non-public Programs				644,797
Adult Education				5,186,074
Community/Jr. College Ed. Program				5,752
Community Service				588,218
Allocation to Charter Schools/Other Agencies				2,453,671
<u>Total Expenditures for 2017-2018</u> ²				\$3,158,620,434
<u>Part B - Pupil Memberships</u>				
Average daily membership in attendance ³	84,372.39	32,207.92	49,740.87	166,321.18
<u>Part C - Cost Per Pupil</u>				
Operating Expenses for Public Schools	\$15,981.46	\$15,021.13	\$16,214.73	\$15,865.26
Tuition (less interdistrict transfers)	278.52	504.90	2,464.15	976.00
Transportation	757.65	749.97	911.14	802.07
<u>Elem and Secondary Current Expenses</u>	\$17,017.63	\$16,276.00	\$19,590.02	\$17,643.33
Capital Items (other than facilities reported below)				\$219.22
Bonds & Notes Interest				269.57
<u>Total Recurring Expenditures</u>				\$18,132.12
Facility Construction & Acquisition				769.20
<u>Total Expenditures for Elementary and Secondary Education</u>				\$18,901.32
<u>Current Expenditures Not Part of Public Elementary & Secondary</u>				
Summer School	\$42.58	\$28.53	\$31.00	\$36.40
Non-public Programs				3.88
Adult Education				31.18
Community/Jr. College Ed. Program				0.03
Community Service				3.54
Allocation to Charter Schools/Other Agencies				14.75
<u>Total Expenditures for 2017-2018</u>				\$18,991.10

This State Average is based on district operated schools only.

- 1 Inter-district tuition payments have been deducted. Inter-district transportation payments of \$338,083 can not be attributed to a grade level and have not been deducted.
- 2 Does not include Bond Principal repayment of: \$87,231,401. 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 61.53 for students attending vocational programs out-of-state.