

**NEW HAMPSHIRE DEPARTMENT OF EDUCATION**  
**Office of School Finance**  
**101 Pleasant Street, Concord, NH 03301-3852**  
**Telephone (603) 271-3876 Fax (603) 271-1953**

**STATE AVERAGE COST PER PUPIL AND TOTAL EXPENDITURES 2018-2019**

	Elementary	Middle	High	Total
<b>Part A - Expenditures</b>				
Operating Expenses for Public Schools	\$1,390,975,250	\$489,730,999	\$818,576,653	\$2,699,282,902
Tuition (less interdistrict transfers)	24,406,393	17,587,622	124,629,184	166,623,199
Transportation	65,163,578	25,496,403	47,720,770	138,380,751
<b>Elem and Secondary Current Expenses</b> <sup>1</sup>	<b>\$1,480,545,221</b>	<b>\$532,815,024</b>	<b>\$990,926,607</b>	<b>\$3,004,286,852</b>
Capital Items (other than facilities reported below)				42,192,416
Bonds & Notes Interest				44,059,041
<b>Total Recurring Elementary and Secondary Expenditures</b>				<b>\$3,090,538,309</b>
Facility Construction & Acquisition				165,850,689
<b>Total Expenditures for Elementary and Secondary Education</b>				<b>\$3,256,388,998</b>
<b>Current Expenditures Not Part of Public Elementary &amp; Secondary</b>				
Summer School	\$2,917,253	\$810,487	\$1,838,251	\$5,565,991
Non-public Programs				368,985
Adult Education				4,890,406
Community/Jr. College Ed. Program				36,624
Community Service				848,723
Allocation to Charter Schools/Other Agencies				2,540,320
<b>Total Expenditures for 2018-2019</b> <sup>2</sup>				<b>\$3,270,640,047</b>
<b>Part B - Pupil Memberships</b>				
Average daily membership in attendance <sup>3</sup>	84,200.66	31,616.48	49,312.43	165,129.57
<b>Part C - Cost Per Pupil</b>				
Operating Expenses for Public Schools	\$16,519.77	\$15,489.74	\$16,599.80	\$16,346.45
Tuition (less interdistrict transfers)	289.86	556.28	2,527.34	1,009.05
Transportation	773.91	806.43	967.72	838.01
<b>Elem and Secondary Current Expenses</b>	<b>\$17,583.54</b>	<b>\$16,852.45</b>	<b>\$20,094.86</b>	<b>\$18,193.51</b>
Capital Items (other than facilities reported below)				\$255.51
Bonds & Notes Interest				266.81
<b>Total Recurring Expenditures</b>				<b>\$18,715.83</b>
Facility Construction & Acquisition				1,004.37
<b>Total Expenditures for Elementary and Secondary Education</b>				<b>\$19,720.20</b>
<b>Current Expenditures Not Part of Public Elementary &amp; Secondary</b>				
Summer School	\$34.65	\$25.63	\$37.28	\$33.71
Non-public Programs				2.23
Adult Education				29.62
Community/Jr. College Ed. Program				0.22
Community Service				5.14
Allocation to Charter Schools/Other Agencies				15.38
<b>Total Expenditures for 2018-2019</b>				<b>\$19,806.50</b>

This State Average is based on district operated schools only.

1 Inter-district tuition payments have been deducted. Inter-district transportation payments of \$342,654.36 can not be attributed to a grade level and have not been deducted.

- 2 Does not include Bond Principal repayment of: **\$88,261,194**. 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 57.95 for students attending vocational programs out-of-state.

RML 10 (5.10)

State Avg Cost 2018-2019.xls