

**New Hampshire Department Of Education**  
Division of Program Support, Bureau of Information Services  
101 Pleasant Street, Concord, NH 03301-3860  
Telephone (603) 271-2778 Fax (603) 271-3875

**State Average Cost Per Pupil And Total Expenditures 2003-2004**

	Elementary	Middle/Jr.High	High	Total
<b>Part A - Expenditures</b>				
Operating Expenses for Public Schools <sup>1</sup>	\$839,255,701	\$320,466,875	\$510,161,989	\$1,669,884,565
Tuition (less interdistrict transfers)	15,437,186	14,141,571	68,970,495	98,549,252
Transportation	38,920,960	16,886,964	25,893,547	81,701,471
<u>Elem and Secondary Current Expenses</u> <sup>2</sup>	<u>\$893,613,847</u>	<u>\$351,495,410</u>	<u>\$605,026,031</u>	<u>\$1,850,135,288</u>
Capital Items (other than facilities reported below)				24,797,811
Bonds & Notes Interest				43,183,391
<u>Total Recurring Elementary and Secondary Expenditures</u>				<u>\$1,918,116,490</u>
Facility Construction & Acquisition				173,673,353
<u>Total Expenditures for Elementary and Secondary Education</u>				<u>\$2,091,789,843</u>
<b>Current Expenditures Not Part of Public Elementary &amp; Secondary</b>				
Summer School	\$1,482,536	\$521,296	\$820,110	\$2,823,942
Non-public Programs				880,103
Adult Education				4,914,856
Community/Jr. College Ed. Program				10,518
Community Service				1,964,672
Allocation to Charter Schools/Other Agencies				384,403
<u>Total Expenditures for 2003-2004</u> <sup>3</sup>				<u>\$2,102,768,337</u>
<b>Part B - Pupil Memberships</b>				
Average daily membership in attendance <sup>4</sup>	95,981.8	40,559.7	60,001.4	196,542.9
<b>Part C - Cost Per Pupil (See Special 03-04 Note)</b>				
Operating Expenses for Public Schools <sup>5</sup>	\$8,743.90	\$7,901.12	\$8,502.50	\$8,496.28
Tuition (less interdistrict transfers)	160.83	348.66	1,149.48	501.41
Transportation	405.50	416.35	431.55	415.69
<u>Elem and Secondary Current Expenses</u>	<u>\$9,310.23</u>	<u>\$8,666.13</u>	<u>\$10,083.53</u>	<u>\$9,413.38</u>
Capital Items (other than facilities reported below)				\$126.17
Bonds & Notes Interest				219.71
<u>Total Recurring Expenditures</u>				<u>\$9,759.26</u>
Facility Construction & Acquisition				883.64
<u>Total Expenditures for Elementary and Secondary Education</u>				<u>\$10,642.90</u>
<b>Current Expenditures Not Part of Public Elementary &amp; Secondary</b>				
Summer School	\$15.45	\$12.85	\$13.67	\$14.37
Non-public Programs				4.48
Adult Education				25.01
Community/Jr. College Ed. Program				0.05
Community Service				10.00
Allocation to Charter Schools/Other Agencies				1.96
<u>Total Expenditures for 2003-2004</u>				<u>\$10,698.77</u>

**NOTES:**

- <sup>1</sup> Nashua's 9th grade ADM and Expenditures are reported in the High column.
- <sup>2</sup> Inter-district tuition payments have been deducted. Inter-district transportation payments of \$327,232 can not be attributed to a grade level and have not been deducted.
- <sup>3</sup> Does not include Bond Principal repayment of: \$77,847,580.  
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.
- <sup>4</sup> High school average daily membership (ADM) does not include 101.5 ADM for students attending vocational programs out-of-state.
- <sup>5</sup> State Average Cost per Pupil change since February 25, 2005 is due to changes in ADM to Atton and Hinsdale school districts.

**Special 03-04 Note:** Prior to the FY 2003-04 school year home schooled students were included in the ADM-A. Approximately, \$200 of the 02-03 to 03-04 cost increase at each grade level is attributable to the removal of the home school count from the ADM-A.