

**NEW HAMPSHIRE DEPARTMENT OF EDUCATION**  
**Division of Program Support, Bureau of Data Management**  
**101 Pleasant Street, Concord, NH 03301-3852**  
**Telephone (603) 271-2778 Fax (603) 271-3875**

**STATE AVERAGE COST PER PUPIL AND TOTAL EXPENDITURES 2009-2010**

	Elementary	Middle	High	Total
<b><u>Part A - Expenditures</u></b>				
Operating Expenses for Public Schools	\$1,133,396,550	\$422,044,847	\$703,296,662	\$2,258,738,059
Tuition (less interdistrict transfers)	20,839,940	10,773,999	104,201,480	135,815,419
Transportation	51,470,218	19,399,560	37,352,201	108,221,979
<b><u>Elem and Secondary Current Expenses</u></b> <sup>1</sup>	<b>\$1,205,706,708</b>	<b>\$452,218,406</b>	<b>\$844,850,343</b>	<b>\$2,502,775,457</b>
Capital Items (other than facilities reported below)				33,101,399
Bonds & Notes Interest				44,621,384
<b><u>Total Recurring Elementary and Secondary Expenditures</u></b>				<b>\$2,580,498,240</b>
Facility Construction & Acquisition				97,171,268
<b><u>Total Expenditures for Elementary and Secondary Education</u></b>				<b>\$2,677,669,508</b>
<b><u>Current Expenditures Not Part of Public Elementary &amp; Secondary</u></b>				
Summer School	\$2,300,181	\$840,249	\$1,482,340	\$4,622,770
Non-public Programs				299,436
Adult Education				6,157,535
Community/Jr. College Ed. Program				4,727
Community Service				1,475,105
Allocation to Charter Schools/Other Agencies				435,341
<b><u>Total Expenditures for 2009-2010</u></b> <sup>2</sup>				<b>\$2,690,664,422</b>
<b><u>Part B - Pupil Memberships</u></b>				
Average daily membership in attendance <sup>3</sup>	89,955.48	36,542.15	58,432.76	184,930.39
<b><u>Part C - Cost Per Pupil</u></b>				
Operating Expenses for Public Schools	\$12,599.53	\$11,549.54	\$12,036.00	\$12,213.99
Tuition (less interdistrict transfers)	231.67	294.84	1,783.27	734.41
Transportation	572.17	530.88	639.23	585.20
<b><u>Elem and Secondary Current Expenses</u></b>	<b>\$13,403.37</b>	<b>\$12,375.26</b>	<b>\$14,458.50</b>	<b>\$13,533.60</b>
Capital Items (other than facilities reported below)				\$178.99
Bonds & Notes Interest				241.29
<b><u>Total Recurring Expenditures</u></b>				<b>\$13,953.88</b>
Facility Construction & Acquisition				525.45
<b><u>Total Expenditures for Elementary and Secondary Education</u></b>				<b>\$14,479.33</b>
<b><u>Current Expenditures Not Part of Public Elementary &amp; Secondary</u></b>				
Summer School	\$25.57	\$22.99	\$25.37	\$25.00
Non-public Programs				1.62
Adult Education				33.30
Community/Jr. College Ed. Program				0.03
Community Service				7.98
Allocation to Charter Schools/Other Agencies				2.35
<b><u>Total Expenditures for 2009-2010</u></b>				<b>\$14,549.61</b>

This State Average is based on district operated schools only.

- 1 Inter-district tuition payments have been deducted. Inter-district transportation payments of \$172,249 can not be attributed to a grade level and have not been deducted.
- 2 Does not include Bond Principal repayment of: \$103,872,686. 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 107.10 for students attending vocational programs out-of-state.