

NEW HAMPSHIRE DEPARTMENT OF EDUCATION
Bureau of School Finance
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STATE AVERAGE COST PER PUPIL AND TOTAL EXPENDITURES 2023-2024 (Excluding Newfound)

	Elementary	Middle	High	Total
Part A - Expenditures				
Operating Expenses for Public Schools	\$1,680,841,576	\$601,260,428	\$960,684,929	\$3,242,786,933
Tuition (less interdistrict transfers)	33,857,294	23,502,208	150,292,487	207,651,989
Transportation	89,397,031	34,465,434	66,661,126	190,523,591
Elem and Secondary Current Expenses ¹	<u>\$1,804,095,901</u>	<u>\$659,228,070</u>	<u>\$1,177,638,542</u>	<u>\$3,640,962,513</u>
Capital Items (other than facilities reported below)				72,659,959
Bonds & Notes Interest				43,014,867
Total Recurring Elementary and Secondary Expenditures				<u>\$3,756,637,339</u>
Facility Construction & Acquisition				204,833,221
Total Expenditures for Elementary and Secondary Education				<u>\$3,961,470,560</u>
Current Expenditures Not Part of Public Elementary & Secondary				
Summer School	\$5,158,500	\$1,274,525	\$2,176,217	\$8,609,242
Non-public Programs				1,510,233
Adult Education				4,946,048
Community/Jr. College Ed. Program				19,584
Community Service				1,110,540
Allocation to Charter Schools/Other Agencies				2,785,747
Total Expenditures for 2023-2024 ²				<u>\$3,980,451,954</u>
Part B - Pupil Memberships				
Average daily membership in attendance ³	76,032.29	29,211.15	45,267.64	150,511.08
Part C - Cost Per Pupil				
Operating Expenses for Public Schools	\$22,106.94	\$20,583.25	\$21,222.33	\$21,545.17
Tuition (less interdistrict transfers)	445.30	804.56	3,320.09	1,379.65
Transportation	1,175.78	1,179.87	1,472.60	1,265.84
Elem and Secondary Current Expenses	<u>\$23,728.02</u>	<u>\$22,567.68</u>	<u>\$26,015.02</u>	<u>\$24,190.66</u>
Capital Items (other than facilities reported below)				\$482.75
Bonds & Notes Interest				285.79
Total Recurring Expenditures				<u>\$24,959.20</u>
Facility Construction & Acquisition				1,360.92
Total Expenditures for Elementary and Secondary Education				<u>\$26,320.12</u>
Current Expenditures Not Part of Public Elementary & Secondary				
Summer School	\$67.85	\$43.63	\$48.07	\$57.20
Non-public Programs				10.03
Adult Education				32.86
Community/Jr. College Ed. Program				0.13
Community Service				7.38
Allocation to Charter Schools/Other Agencies				18.51
Total Expenditures for 2023-2024				<u>\$26,446.23</u>

This State Average is based on district operated schools only.

- 1 Inter-district tuition payments have been deducted. Inter-district transportation payments of \$575,816.30 can not be attributed to a grade level and have not been deducted.
- 2 Does not include Bond Principal repayment of: \$79,041,383 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 76.86 for students attending vocational programs out-of-state.