

NEW HAMPSHIRE DEPARTMENT OF EDUCATION
Office of School Finance
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STATE AVERAGE COST PER PUPIL AND TOTAL EXPENDITURES 2020-2021

	Elementary	Middle	High	Total
Part A - Expenditures				
Operating Expenses for Public Schools	\$1,484,935,608	\$535,582,021	\$856,718,142	\$2,877,235,771
Tuition (less interdistrict transfers)	25,630,886	19,085,026	129,391,727	174,107,639
Transportation	63,329,488	24,520,015	42,154,828	130,004,331
Elem and Secondary Current Expenses ¹	\$1,573,895,982	\$579,187,062	\$1,028,264,697	\$3,181,347,741
Capital Items (other than facilities reported below)				68,129,119
Bonds & Notes Interest				39,591,564
Total Recurring Elementary and Secondary Expenditures				\$3,289,068,424
Facility Construction & Acquisition				107,722,214
Total Expenditures for Elementary and Secondary Education				\$3,396,790,638
Current Expenditures Not Part of Public Elementary & Secondary				
Summer School	\$2,245,636	\$662,560	\$1,381,802	\$4,289,998
Non-public Programs				884,303
Adult Education				4,303,033
Community/Jr. College Ed. Program				28,901
Community Service				798,595
Allocation to Charter Schools/Other Agencies				2,167,226
Total Expenditures for 2020-2021 ²				\$3,409,262,694
Part B - Pupil Memberships				
Average daily membership in attendance ³	76,813.02	31,024.90	48,243.36	156,081.28
Part C - Cost Per Pupil				
Operating Expenses for Public Schools	\$19,331.82	\$17,262.97	\$17,758.26	\$18,434.21
Tuition (less interdistrict transfers)	333.68	615.15	2,682.06	1,115.49
Transportation	824.46	790.33	873.80	832.93
Elem and Secondary Current Expenses	\$20,489.96	\$18,668.45	\$21,314.12	\$20,382.63
Capital Items (other than facilities reported below)				\$436.50
Bonds & Notes Interest				253.66
Total Recurring Expenditures				\$21,072.79
Facility Construction & Acquisition				690.17
Total Expenditures for Elementary and Secondary Education				\$21,762.96
Current Expenditures Not Part of Public Elementary & Secondary				
Summer School	\$29.24	\$21.36	\$28.64	\$27.49
Non-public Programs				5.67
Adult Education				27.57
Community/Jr. College Ed. Program				0.19
Community Service				5.12
Allocation to Charter Schools/Other Agencies				13.89
Total Expenditures for 2020-2021				\$21,842.89

This State Average is based on district operated schools only.

- 1 Inter-district tuition payments have been deducted. Inter-district transportation payments of \$174,083.85 can not be attributed to a grade level and have not been deducted.
- 2 Does not include Bond Principal repayment of: \$87,378,436 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 66.82 for students attending vocational programs out-of-state.