

NEW HAMPSHIRE DEPARTMENT OF EDUCATION
Office of School Finance
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STATE AVERAGE COST PER PUPIL AND TOTAL EXPENDITURES 2021-2022

	Elementary	Middle	High	Total
Part A - Expenditures				
Operating Expenses for Public Schools	\$1,565,500,381	\$560,292,676	\$897,642,979	\$3,023,436,036
Tuition (less interdistrict transfers)	26,175,473	19,560,453	131,114,455	176,850,381
Transportation	73,328,611	29,987,030	52,426,411	155,742,052
Elem and Secondary Current Expenses ¹	\$1,665,004,465	\$609,840,159	\$1,081,183,845	\$3,356,028,469
Capital Items (other than facilities reported below)				58,860,664
Bonds & Notes Interest				39,507,819
Total Recurring Elementary and Secondary Expenditures				\$3,454,396,952
Facility Construction & Acquisition				122,053,668
Total Expenditures for Elementary and Secondary Education				\$3,576,450,620
Current Expenditures Not Part of Public Elementary & Secondary				
Summer School	\$4,180,087	\$1,112,093	\$1,760,138	\$7,052,318
Non-public Programs				484,191
Adult Education				4,589,004
Community/Jr. College Ed. Program				0
Community Service				664,649
Allocation to Charter Schools/Other Agencies				1,929,076
Total Expenditures for 2021-2022 ²				\$3,591,169,858
Part B - Pupil Memberships				
Average daily membership in attendance ³	78,039.41	30,238.07	47,569.96	155,847.44
Part C - Cost Per Pupil				
Operating Expenses for Public Schools	\$20,060.38	\$18,529.38	\$18,869.95	\$19,399.97
Tuition (less interdistrict transfers)	335.41	646.88	2,756.24	1,134.77
Transportation	939.64	991.70	1,102.09	999.32
Elem and Secondary Current Expenses	\$21,335.43	\$20,167.96	\$22,728.28	\$21,534.06
Capital Items (other than facilities reported below)				\$377.68
Bonds & Notes Interest				253.50
Total Recurring Expenditures				\$22,165.24
Facility Construction & Acquisition				783.16
Total Expenditures for Elementary and Secondary Education				\$22,948.40
Current Expenditures Not Part of Public Elementary & Secondary				
Summer School	\$53.56	\$36.78	\$37.00	\$45.25
Non-public Programs				3.11
Adult Education				29.45
Community/Jr. College Ed. Program				0.00
Community Service				4.26
Allocation to Charter Schools/Other Agencies				12.38
Total Expenditures for 2021-2022				\$23,042.85

This State Average is based on district operated schools only.

- 1 Inter-district tuition payments have been deducted. Inter-district transportation payments of \$406,857.74 can not be attributed to a grade level and have not been deducted.
- 2 Does not include Bond Principal repayment of: \$84,631,499 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 63.05 for students attending vocational programs out-of-state.