

NEW HAMPSHIRE DEPARTMENT OF EDUCATION
Bureau of School Finance
25 Hall Street, Concord, NH 03301-3852
Telephone (603) 731-6514

STATE AVERAGE COST PER PUPIL AND TOTAL EXPENDITURES 2022-2023

	Elementary	Middle	High	Total
Part A - Expenditures				
Operating Expenses for Public Schools	\$1,619,663,693	\$586,237,527	\$925,574,499	\$3,131,475,719
Tuition (less interdistrict transfers)	27,524,187	20,979,419	142,070,652	190,574,258
Transportation	81,136,387	31,688,029	59,790,114	172,614,530
Elem and Secondary Current Expenses ¹	\$1,728,324,267	\$638,904,975	\$1,127,435,265	\$3,494,664,507
Capital Items (other than facilities reported below)				71,740,279
Bonds & Notes Interest				40,885,812
Total Recurring Elementary and Secondary Expenditures				\$3,607,290,598
Facility Construction & Acquisition				190,197,898
Total Expenditures for Elementary and Secondary Education				\$3,797,488,496
Current Expenditures Not Part of Public Elementary & Secondary				
Summer School	\$4,124,497	\$1,067,449	\$1,822,319	\$7,014,265
Non-public Programs				726,357
Adult Education				5,317,007
Community/Jr. College Ed. Program				0
Community Service				1,873,367
Allocation to Charter Schools/Other Agencies				2,197,853
Total Expenditures for 2022-2023 ²				\$3,814,617,345
Part B - Pupil Memberships				
Average daily membership in attendance ³	77,492.58	30,127.00	46,469.36	154,088.94
Part C - Cost Per Pupil				
Operating Expenses for Public Schools	\$20,900.89	\$19,458.87	\$19,917.95	\$20,322.52
Tuition (less interdistrict transfers)	355.18	696.37	3,057.30	1,236.78
Transportation	1,047.02	1,051.81	1,286.66	1,120.23
Elem and Secondary Current Expenses	\$22,303.09	\$21,207.05	\$24,261.91	\$22,679.53
Capital Items (other than facilities reported below)				\$465.58
Bonds & Notes Interest				265.34
Total Recurring Expenditures				\$23,410.45
Facility Construction & Acquisition				1,234.34
Total Expenditures for Elementary and Secondary Education				\$24,644.79
Current Expenditures Not Part of Public Elementary & Secondary				
Summer School	\$53.22	\$35.43	\$39.22	\$45.52
Non-public Programs				4.71
Adult Education				34.51
Community/Jr. College Ed. Program				0.00
Community Service				12.16
Allocation to Charter Schools/Other Agencies				14.26
Total Expenditures for 2022-2023				\$24,755.95

This State Average is based on district operated schools only.

- 1 Inter-district tuition payments have been deducted. Inter-district transportation payments of \$266,969.15 can not be attributed to a grade level and have not been deducted.
- 2 Does not include Bond Principal repayment of: \$84,395,832 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 77.00 for students attending vocational programs out-of-state.