

**COST PER PUPIL BY DISTRICT, 2022-2023**

The Cost per Pupil represents, with certain adjustments, current expenditures from all funding sources (local, state and federal) associated with the daily operation of schools. Payments to other school districts and private schools have been subtracted. Revenues from the sales of lunches have also been excluded.

Cost per Pupil is calculated by subtracting tuition and transportation from K-12 current operating expenditures, and then dividing by the average daily membership in attendance (ADM-A). The report "State Average Cost Per Pupil and Total Expenditures" identifies which expenditures have been included or excluded. The per pupil amount of all expenditures - operating, tuition, transportation, equipment, construction, interest and non-K-12 expenditures is **\$24,755.95**

School District	Elementary	Approved Middle	High	Total (Pre School-12)
State Average (1)	<b>\$20,900.89</b>	<b>\$19,458.87</b>	<b>\$19,917.95</b>	<b>\$20,322.52</b>
Albany	-	-	-	-
Allenstown	23,305.75	-	-	23,305.75
Alton	24,795.47	-	-	24,795.47
Amherst	21,161.31	21,528.86	-	21,337.81
Andover	18,871.85	-	-	18,871.85
Ashland	24,050.05	-	-	24,050.05
Auburn	14,190.74	-	-	14,190.74
Barnstead	17,264.88	-	-	17,264.88
Barrington	16,681.90	19,268.75	-	17,755.52
Bartlett	27,602.10	-	-	27,602.10
Bath	25,086.51	-	-	25,296.16
Bedford	17,504.54	17,020.00	17,500.36	17,418.31
Benton	-	-	-	-
Berlin	22,801.76	19,404.37	21,625.31	21,635.48
Bethlehem	24,316.59	-	-	24,316.59
Bow	16,532.00	15,957.07	19,719.04	17,464.08
Brentwood	20,118.05	-	-	20,118.05
Brookline	16,707.94	-	-	16,707.94
Campton	24,768.66	-	-	24,768.66
Candia	19,981.82	-	-	19,981.82
Chatham	-	-	-	-
Chester	17,327.89	-	-	17,327.89
Chesterfield	21,838.33	-	-	21,838.33
Chichester	22,540.36	-	-	22,540.36
Claremont	22,752.83	20,043.48	20,939.73	21,590.35
Clarksville	-	-	-	-
Colebrook	22,346.25	-	21,691.27	22,104.38
Columbia	-	-	-	-
Concord	26,059.00	20,765.24	18,855.59	22,190.24
Contoocook Valley	25,705.31	25,906.14	25,286.93	25,620.22
Conway	23,320.94	23,000.49	20,671.71	22,085.87
Coos County	-	-	-	-
Cornish	27,706.43	-	-	27,706.43
Croydon	21,274.16	-	-	21,274.16
Deerfield	20,209.86	-	-	20,209.86
Derry Cooperative	19,270.95	19,360.97	-	19,301.87
Dover	19,049.98	15,657.51	15,901.23	16,846.78
Dresden	24,848.44	-	25,157.58	25,047.20
Dummer	-	-	-	-
Dunbarton	16,209.12	-	-	16,209.12

School District	Elementary	Approved Middle	High	Total (Pre School-12)
East Kingston	23,403.02	-	-	23,403.02
Eaton	-	-	-	-
Ellsworth	-	-	-	-
Epping	21,928.67	23,276.25	21,718.14	22,177.45
Epsom	22,663.09	-	-	22,663.09
Errol	27,229.07	-	-	27,229.07
Exeter	25,599.15	-	-	25,599.15
Exeter Regional Cooperative	-	23,813.40	20,117.91	21,532.44
Fall Mountain Regional	24,264.26	-	21,134.69	23,187.08
Farmington	19,859.23	-	22,854.07	20,741.32
Franklin	19,535.81	-	20,046.60	19,683.47
Freedom	36,460.73	-	-	36,460.73
Fremont	18,639.38	-	-	18,656.02
Gilford	21,498.37	21,409.59	20,730.71	21,146.58
Gilmanton	20,119.15	-	-	20,119.15
Goffstown	16,808.27	15,878.93	16,501.40	16,400.74
Gorham Randolph Shelburne Coop	20,099.60	17,829.89	22,757.31	20,440.66
Goshen	-	-	-	-
Gov Wentworth Regional	23,774.19	21,335.88	22,661.97	22,946.87
Grantham	22,280.70	-	-	22,280.70
Greenland	22,771.95	-	-	22,771.95
Hale's Location	-	-	-	-
Hampstead	25,713.88	25,496.07	-	25,615.10
Hampton	23,432.82	-	-	23,432.82
Hampton Falls	32,620.44	-	-	32,620.44
Hanover	23,535.99	-	-	23,535.99
Harrisville	28,371.47	-	-	28,371.47
Hart's Location	-	-	-	-
Haverhill Cooperative	24,690.59	20,484.58	22,559.18	22,449.94
Henniker	20,841.24	-	-	20,841.24
Hill	19,170.27	-	-	19,170.27
Hillsboro-Deering Coop	23,621.55	22,733.18	24,229.92	23,621.84
Hinsdale	25,271.23	24,746.52	26,181.14	25,388.84
Holderness	29,383.14	-	-	29,383.14
Hollis	20,328.87	-	-	20,328.87
Hollis/Brookline Coop	-	18,004.41	20,231.74	19,477.76
Hooksett	15,681.90	18,755.87	-	16,737.87
Hopkinton	22,441.45	22,108.77	20,920.87	21,896.04
Hudson	17,209.04	17,749.79	17,329.85	17,374.54
Inter-Lakes Cooperative	29,651.50	-	30,378.76	29,875.69
Jackson	35,688.18	-	-	35,688.18
Jaffrey-Rindge Cooperative	20,761.39	18,318.11	17,110.76	19,175.30
John Stark Regional	-	-	21,410.62	21,410.62
Kearsarge Regional	23,465.96	23,527.32	24,505.46	23,774.62
Keene	20,751.55	17,390.59	16,693.69	18,284.10
Kensington	27,195.55	-	-	27,195.55
Laconia	22,262.28	20,225.95	19,842.68	20,969.18
Lafayette Regional	33,750.24	-	-	33,750.24
Landaff	18,503.94	-	-	18,503.94
Lebanon	30,079.12	23,636.43	22,915.84	25,506.39
Lempster	21,979.60	-	-	22,111.27
Lincoln-Woodstock Coop	29,045.85	25,016.34	29,544.44	28,137.15
Lisbon Regional	19,817.63	25,128.21	30,388.80	23,559.52
Litchfield	17,670.02	18,608.11	19,271.41	18,495.82

School District	Elementary	Approved Middle	High	Total (Pre School-12)
Littleton	25,721.50	24,148.67	27,399.22	26,008.70
Londonderry	21,074.59	19,286.06	19,292.10	20,053.63
Lyme	28,344.24	-	-	28,688.37
Madison	31,695.65	-	-	31,695.65
Manchester	16,522.10	16,879.99	16,600.63	16,636.35
Marlboro	23,891.16	-	-	23,891.16
Marlow	20,463.25	-	-	20,463.25
Mascenic Regional	16,617.74	19,479.95	20,483.29	18,641.99
Mascoma Valley Regional	24,024.58	-	24,028.61	24,025.84
Mason	17,029.53	-	-	17,029.53
Merrimack	19,737.16	19,908.07	20,802.99	20,092.90
Merrimack Valley	19,200.76	18,124.26	16,908.82	18,178.34
Middleton	18,782.27	-	-	18,782.27
Milan	18,878.67	-	-	18,878.67
Milford	18,990.95	20,955.69	18,964.85	19,420.89
Milton	20,996.05	17,981.33	19,606.03	19,924.66
Monadnock Regional	21,481.50	18,351.67	18,158.65	20,065.87
Monroe	31,308.79	-	-	31,669.15
Mont Vernon	19,603.06	-	-	19,603.06
Moultonborough	30,676.66	35,487.09	34,446.23	32,880.25
Nashua	19,526.07	18,287.95	16,099.05	18,107.16
Nelson	24,409.23	-	-	24,409.23
New Boston	16,070.32	-	-	16,070.32
New Castle	41,753.80	-	-	41,753.80
Newfields	23,527.91	-	-	23,527.91
Newfound Area	21,529.61	17,604.18	19,123.92	19,772.66
Newington	32,250.16	-	-	32,250.16
Newmarket	22,093.64	-	25,008.48	22,866.47
Newport	22,435.89	22,800.36	23,009.32	22,729.45
North Hampton	29,312.43	-	-	29,312.43
Northumberland	19,262.14	-	22,485.63	20,443.73
Northwood	21,142.59	-	-	21,142.59
Nottingham	17,127.36	-	-	17,127.36
Oyster River Cooperative	21,608.90	21,346.72	21,574.20	21,514.48
Pelham	15,455.55	19,164.66	18,346.28	17,255.52
Pembroke	20,186.18	-	16,283.11	18,113.09
Pemi-Baker Cooperative	-	-	21,678.41	21,678.41
Piermont	26,352.39	-	-	26,866.89
Pittsburg	41,612.45	-	35,740.70	39,032.92
Pittsfield	24,692.31	15,164.39	19,788.08	20,634.67
Plainfield	26,048.57	-	-	26,048.57
Plymouth	24,101.03	-	-	24,101.03
Portsmouth	24,694.92	24,161.50	22,900.76	23,838.28
Profile	-	28,412.57	26,850.22	27,358.56
Raymond	20,080.87	18,864.38	21,609.40	20,068.43
Rochester	19,309.44	15,880.26	16,073.73	17,423.70
Rollinsford	26,436.02	-	-	26,436.02
Rumney	35,423.64	-	-	35,423.64
Rye	28,049.84	-	-	28,049.84
Salem	17,589.63	18,768.90	19,492.35	18,475.77
Sanborn Regional	24,986.07	22,101.89	23,947.68	24,035.37
Seabrook	24,963.43	-	-	24,963.43
Shaker Regional	20,673.80	21,467.04	19,514.93	20,560.74
Somersworth	20,885.08	17,354.86	21,150.74	20,038.35

School District	Elementary	Approved Middle	High	Total (Pre School-12)
Souhegan Cooperative	-	-	24,264.00	24,264.00
South Hampton	25,897.74	-	-	25,897.74
Stark	23,340.47	-	-	23,340.47
Stewartstown	38,035.78	-	-	38,294.85
Stoddard	24,743.27	-	-	24,743.27
Strafford	17,251.74	-	-	17,251.74
Stratford	26,660.29	-	-	26,660.29
Stratham	24,131.02	-	-	24,131.02
Sullivan	-	-	-	-
Sunapee	26,880.45	42,065.39	30,925.02	31,701.75
Surry	-	-	-	-
Tamworth	30,211.65	-	-	30,211.65
Thornton	27,121.11	-	-	27,121.11
Timberlane Regional	18,938.92	20,474.89	21,304.64	20,011.94
Unity	23,656.37	-	-	23,656.37
Wakefield	16,516.19	-	-	16,516.19
Warren	25,966.16	-	-	26,369.61
Washington	27,711.68	-	-	27,711.68
Waterville Valley	30,283.10	-	-	30,283.10
Weare	19,427.67	16,076.93	-	17,434.28
Wentworth	24,485.40	-	-	24,485.40
Westmoreland	22,858.79	-	-	22,858.79
White Mountains Regional	24,594.69	-	25,145.29	24,799.00
Wilton-Lyndeboro Cooperative	20,036.49	19,299.93	20,626.72	20,022.87
Winchester	20,769.98	-	-	20,769.98
Windham	16,506.60	18,556.43	16,932.17	16,962.27
Windsor	-	-	-	-
Winnacunnet Cooperative	-	-	24,742.21	24,742.21
Winnisquam Regional	22,759.64	17,338.05	18,445.31	19,618.48

NOTE:

It is appropriate to compare two districts only when they have the same grade range. Even when the grade ranges are identical, only the total figures should be considered comparable because different formulas may have been used to allocate district-wide costs.

(1) State Average based on district operated schools only.