

COMPARING NH SCHOOL BUDGETS USING DOE-25 DATA:

A Resource for Analyzing Proposed Budgets

**Compiled by the Amherst School District
Ways & Means Committee**

OCTOBER 2022

Introduction

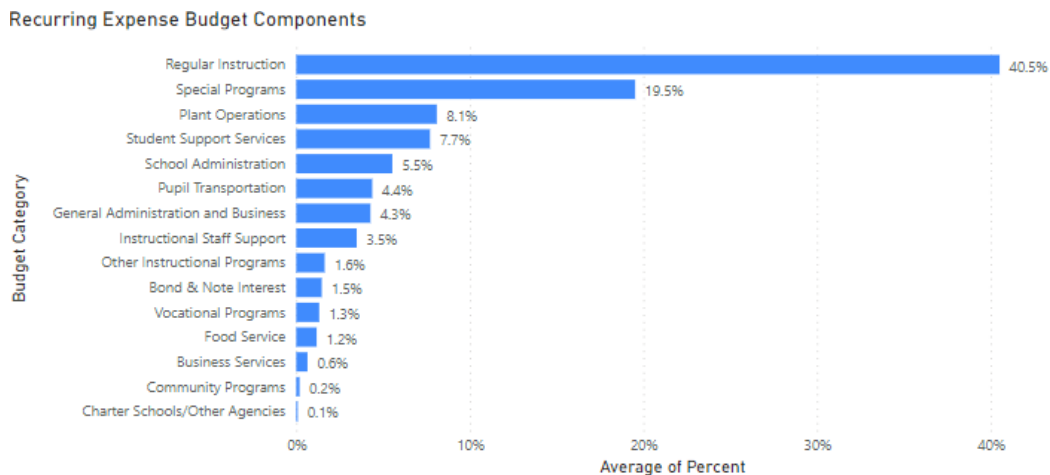
There are several ways to evaluate educational costs and proposed budgets. One approach involves doing a single-year-over-year comparison of a proposed budget versus the budget or actual expenditures from the previous year. This is a very focused comparison to identify major increases and decreases in various line items and to explore the reasons for those proposed changes. This is an approach used by ASD W&M.

The NH Department of Education (NHDOE) requires that all districts submit their budgets to a state database using a template called the DOE-25. This enables all budget line items to be captured in one of 15 prescribed categories, which, in turn, enables the comparison of budgets and spending patterns of school districts across the state. Thus, it augments the single-year-over-year approach, providing a wider perspective of how, and at what level, resources are being used.

This document provides multi-year DOE-25 data on ASD district costs, the distribution of those costs across the 15 spend categories, and how that spending compares with other similar NH school districts.

A Closer Look at Expense Distribution

In 2020-21, the distribution of all 15 ‘Recurring Expense Categories’ for the state (including all districts) looked like this:



Some interesting patterns emerge:

- ~ 75% of the Total Recurring Expense is associated with four Recurring Expense Categories.
- ~ 90 % of the Total Recurring Expense is associated with eight Recurring Expense Categories.
- Distribution percentages have not varied significantly over the past six years.

The following table shows ASD’s expense distribution over the most recent four-year period.

ASD Expense Analysis Report - Detail

School Year District	2018_19		2019_20		2020_21		2021_22	
	Percent	Value	Percent	Value	Percent	Value	Percent	Value
Amherst								
Regular Instruction	42.9%	\$10,998,192	40.3%	\$10,806,792	40.4%	\$11,563,583	41.1%	\$12,570,692
Special Programs	19.0%	\$4,870,994	20.8%	\$5,577,699	19.9%	\$5,695,923	19.6%	\$5,981,271
Student Support Services	12.4%	\$3,178,965	12.7%	\$3,405,614	11.9%	\$3,406,105	12.4%	\$3,802,553
General Administration and Business	6.1%	\$1,563,846	7.3%	\$1,957,558	7.7%	\$2,203,950	7.2%	\$2,203,594
Plant Operations	6.4%	\$1,640,756	6.3%	\$1,689,399	7.9%	\$2,261,196	6.4%	\$1,958,665
School Administration	6.0%	\$1,538,209	5.7%	\$1,528,504	5.2%	\$1,488,382	5.0%	\$1,540,623
Pupil Transportation	3.5%	\$897,288	3.0%	\$804,476	3.0%	\$858,682	3.1%	\$939,734
Instructional Staff Support	2.1%	\$538,373	2.0%	\$536,317	1.8%	\$515,209	1.9%	\$594,134
Food Service	0.5%	\$128,184	0.8%	\$214,527	1.5%	\$429,341	2.1%	\$633,733
Other Instructional Programs	0.7%	\$179,458	0.6%	\$160,895	0.5%	\$143,114	1.0%	\$293,190
Bond & Note Interest	0.4%	\$102,547	0.3%	\$80,448	0.2%	\$57,245	0.2%	\$51,275
Business Services	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$322
Charter Schools/Other Agencies	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0
Community Programs	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0
Non-Public Programs	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0
Vocational Programs	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0
Total	100.0%	\$25,636,812	99.8%	\$26,762,229	100.0%	\$28,622,730	100.0%	\$30,569,786

Key Takeaways

In comparing the cost distribution of ASD’s 2020-21 spending with the generalized pattern of spending across the state, we find these key takeaways:

- Regular Instruction (40.4%), Special Programs (19.9%), Plant Operations (7.9%), and School Administration (5.2%) for ASD track closely with the generalized cost distributions.
- Student Support Services for ASD (11.9%) are higher than the 7.7% general distribution.
- General Administration and Business for ASD (7.7%) is higher than the 4.3% general distribution.
- Instructional Staff Support for ASD (1.8%) is lower than the 3.5% general distribution.

Comparing ASD’s 2021-22 spending with the generalized state distribution, we find these key takeaways:

- Student Support Services rose from 11.9% to 12.4%, which is even higher than the general distribution of 7.7%
- Plant operations dropped from 7.9% in the previous year (which was lower than the 8.1% state average) to 6.4%.
- General Administration and Business for ASD (7.2%) is higher than the 4.3% general distribution.

We should remind ourselves that the ratio of expenses across categories is different than the total amount of budgets spent by various districts. That is, two comparable school districts may have

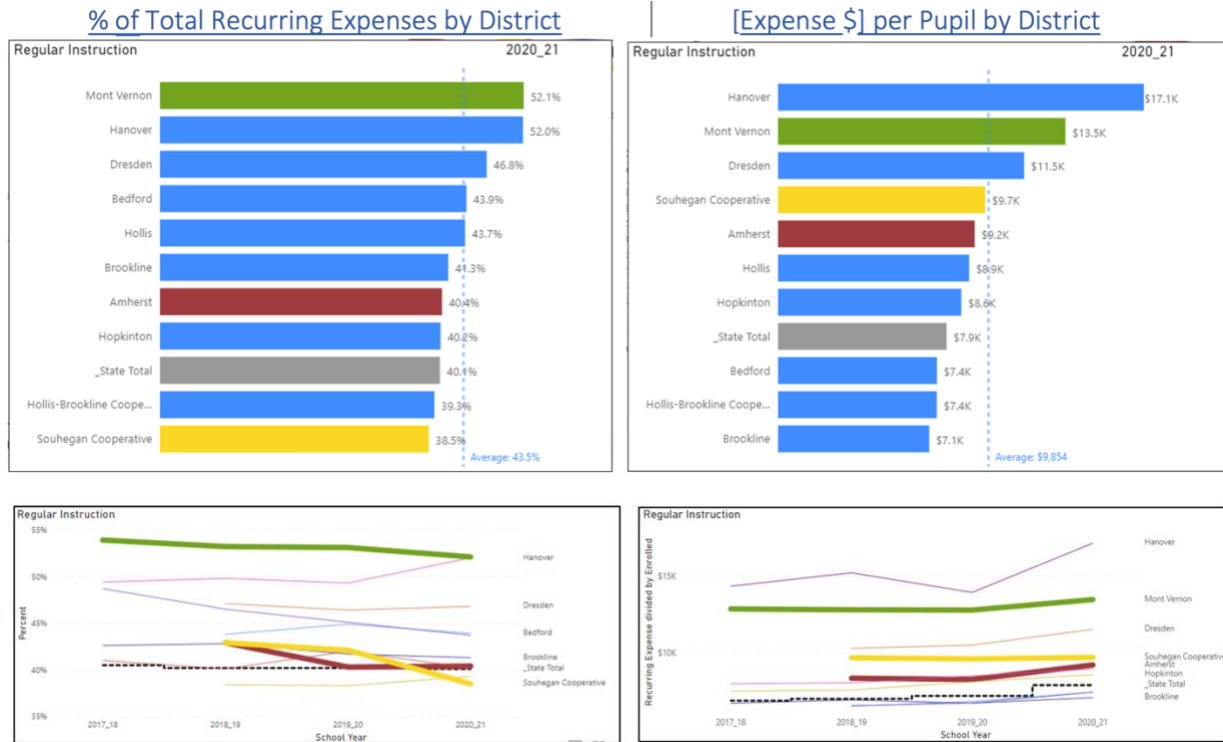
the same general allocation of their costs. However, District A might spend \$20 million per year while District B spends only \$10 million per year.

DOE-25 Expense Categories

This section compares ASD costs in each category with those of comparable districts by % of their overall budget and by % expense per pupil.

District Legend	
■	Amherst
■	Mont Vernon
■	Souhegan Cooperative

1. Regular Instruction

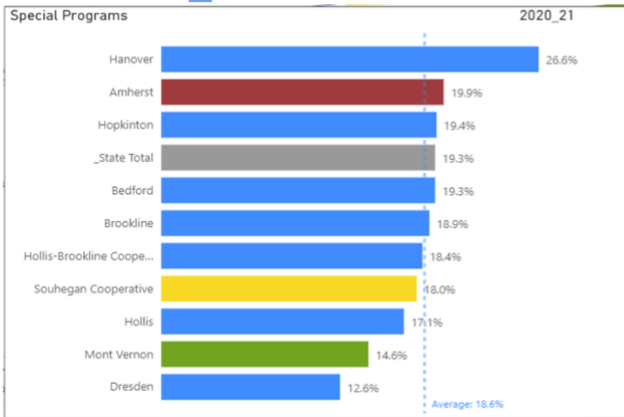


Three-year History for "Regular Instruction"

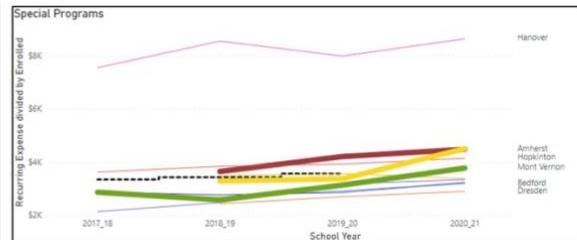
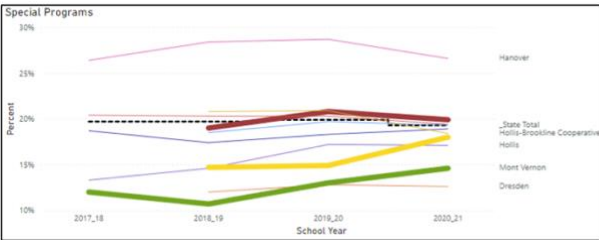
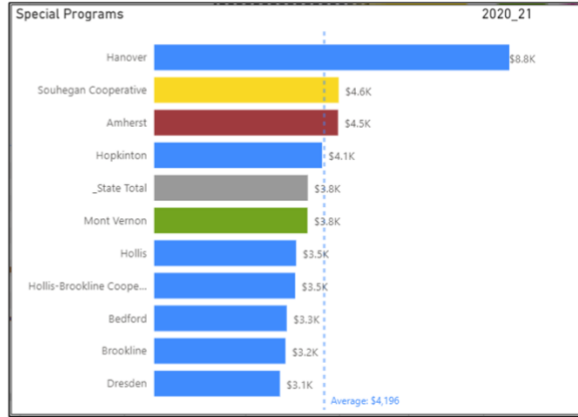
School Year District Name	2018_19				2019_20				2020_21			
	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP
_State Total	\$1,249,095,573	178,328	40.2%	\$7,004	\$1,267,298,441	176,168	40.2%	\$7,194	\$1,325,049,039	167,909	40.1%	\$7,719
Amherst	\$10,998,192	1,318	42.9%	\$8,345	\$10,806,792	1,308	40.3%	\$8,262	\$11,563,583	1,256	40.4%	\$9,200
Bedford	\$29,482,495	4,521	43.8%	\$6,521	\$30,230,583	4,432	44.9%	\$6,821	\$31,678,971	4,259	43.9%	\$7,459
Brookline	\$3,971,788	573	42.8%	\$6,932	\$3,856,738	574	41.7%	\$6,719	\$3,977,796	562	41.3%	\$7,078
Dresden	\$11,558,539	1,123	47.1%	\$10,293	\$11,554,551	1,101	46.4%	\$10,495	\$12,146,523	1,054	46.8%	\$11,476
Hanover	\$6,962,754	458	49.8%	\$15,203	\$6,809,808	489	49.3%	\$13,926	\$7,725,615	451	52.0%	\$17,133
Hollis	\$5,416,793	673	46.5%	\$8,049	\$5,433,467	640	45.1%	\$8,490	\$5,521,684	617	43.7%	\$9,097
Hollis-Brookline Cooperative	\$8,192,205	1,249	38.4%	\$6,559	\$8,333,041	1,239	38.3%	\$6,726	\$8,916,841	1,200	39.3%	\$7,429
Hopkinton	\$7,594,614	1,002	40.1%	\$7,579	\$8,051,637	993	42.0%	\$8,108	\$8,005,291	933	40.2%	\$8,584
Mont Vernon	\$2,418,320	189	53.2%	\$12,795	\$2,568,226	201	53.1%	\$12,777	\$2,745,859	204	52.1%	\$13,463
Souhegan Cooperative	\$7,157,900	740	42.9%	\$9,673	\$7,201,394	750	42.1%	\$9,602	\$6,858,279	707	38.5%	\$9,704

2. Special Programs

% of Total Recurring Expenses by District



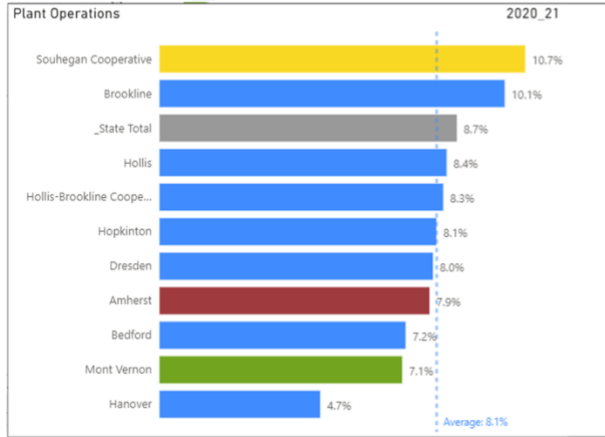
[Expense \$] per Pupil by District



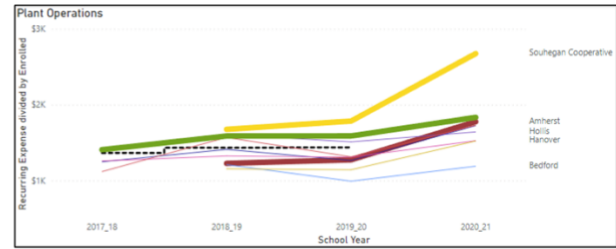
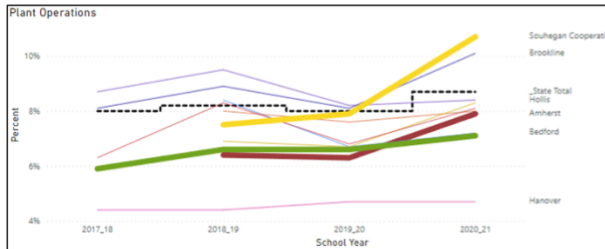
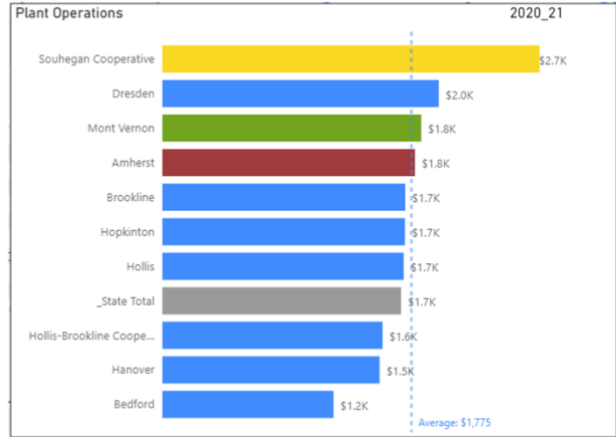
School Year District Name	2018_19				2019_20				2020_21			
	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP
_State Total	\$610,556,847	178,328	19.7%	\$3,424	\$627,421,803	176,168	19.9%	\$3,561	\$636,480,150	167,909	19.3%	\$3,791
Amherst	\$4,870,994	1,318	19.0%	\$3,696	\$5,577,699	1,308	20.8%	\$4,264	\$5,695,923	1,256	19.9%	\$4,535
Bedford	\$12,452,652	4,521	18.5%	\$2,754	\$13,263,752	4,432	19.7%	\$2,993	\$13,927,202	4,259	19.3%	\$3,270
Brookline	\$1,614,699	573	17.4%	\$2,818	\$1,692,525	574	18.3%	\$2,949	\$1,820,347	562	18.9%	\$3,239
Dresden	\$2,944,851	1,123	12.0%	\$2,622	\$3,187,462	1,101	12.8%	\$2,895	\$3,270,218	1,054	12.6%	\$3,103
Hanover	\$3,970,727	458	28.4%	\$8,670	\$3,964,330	489	28.7%	\$8,107	\$3,951,949	451	26.6%	\$8,763
Hollis	\$1,700,757	673	14.6%	\$2,527	\$2,072,187	640	17.2%	\$3,238	\$2,160,659	617	17.1%	\$3,502
Hollis-Brookline Cooperative	\$4,437,444	1,249	20.8%	\$3,553	\$4,547,273	1,239	20.9%	\$3,670	\$4,174,806	1,200	18.4%	\$3,479
Hopkinton	\$3,844,655	1,002	20.3%	\$3,837	\$3,891,625	993	20.3%	\$3,919	\$3,863,250	933	19.4%	\$4,141
Mont Vernon	\$486,391	189	10.7%	\$2,573	\$628,756	201	13.0%	\$3,128	\$771,673	204	14.6%	\$3,783
Souhegan Cooperative	\$2,452,707	740	14.7%	\$3,314	\$2,548,712	750	14.9%	\$3,398	\$3,217,473	707	18.0%	\$4,551

3. Plant Operations

% of Total Recurring Expenses by District



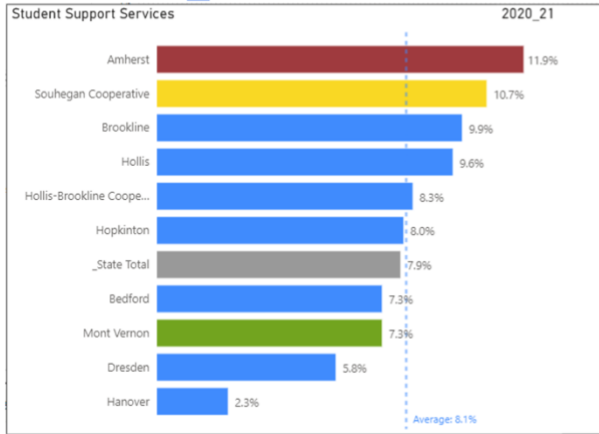
[Expense \$] per Pupil by District



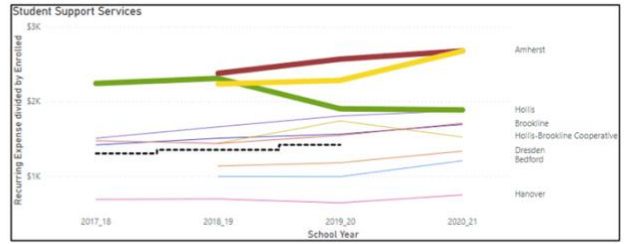
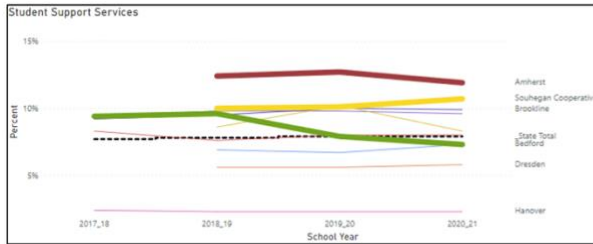
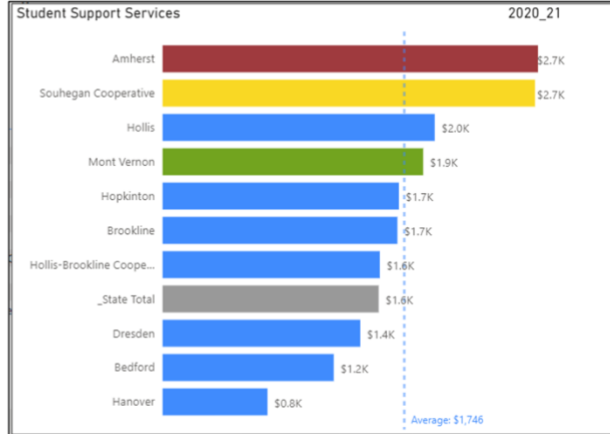
School Year District Name	2018_19				2019_20				2020_21			
	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP
_State Total	\$255,525,038	178,328	8.2%	\$1,433	\$253,144,014	176,168	8.0%	\$1,437	\$285,682,623	167,909	8.7%	\$1,701
Amherst	\$1,640,756	1,318	6.4%	\$1,245	\$1,689,399	1,308	6.3%	\$1,292	\$2,261,196	1,256	7.9%	\$1,800
Bedford	\$5,654,177	4,521	8.4%	\$1,251	\$4,511,022	4,432	6.7%	\$1,018	\$5,195,640	4,259	7.2%	\$1,220
Brookline	\$825,909	573	8.9%	\$1,441	\$749,151	574	8.1%	\$1,305	\$972,778	562	10.1%	\$1,731
Dresden	\$1,963,234	1,123	8.0%	\$1,748	\$1,892,556	1,101	7.6%	\$1,719	\$2,076,329	1,054	8.0%	\$1,970
Hanover	\$615,183	458	4.4%	\$1,343	\$649,211	489	4.7%	\$1,328	\$698,277	451	4.7%	\$1,548
Hollis	\$1,106,657	673	9.5%	\$1,644	\$987,903	640	8.2%	\$1,544	\$1,061,376	617	8.4%	\$1,720
Hollis-Brookline Cooperative	\$1,472,037	1,249	6.9%	\$1,179	\$1,457,738	1,239	6.7%	\$1,177	\$1,883,201	1,200	8.3%	\$1,569
Hopkinton	\$1,571,953	1,002	8.3%	\$1,569	\$1,303,598	993	6.8%	\$1,313	\$1,613,006	933	8.1%	\$1,729
Mont Vernon	\$300,017	189	6.6%	\$1,587	\$319,214	201	6.6%	\$1,588	\$376,399	204	7.1%	\$1,845
Souhegan Cooperative	\$1,251,381	740	7.5%	\$1,691	\$1,351,330	750	7.9%	\$1,802	\$1,901,333	707	10.7%	\$2,689

4. Student Support Services.

% of Total Recurring Expenses by District



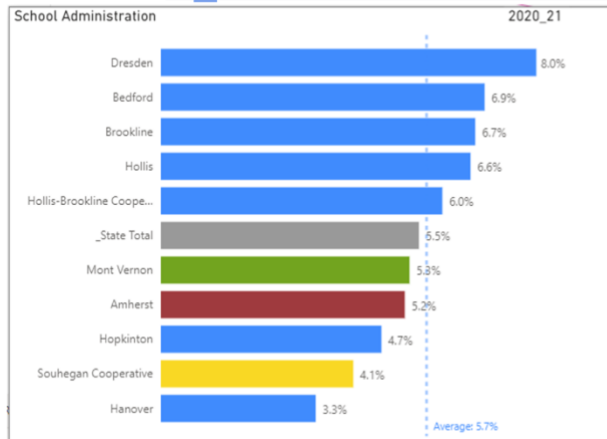
[Expense \$] per Pupil by District



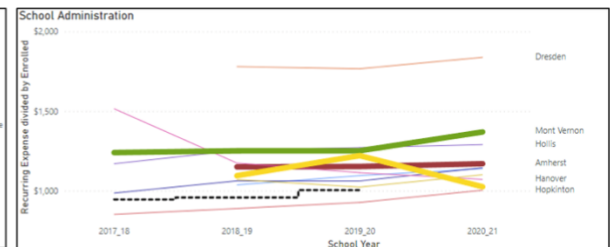
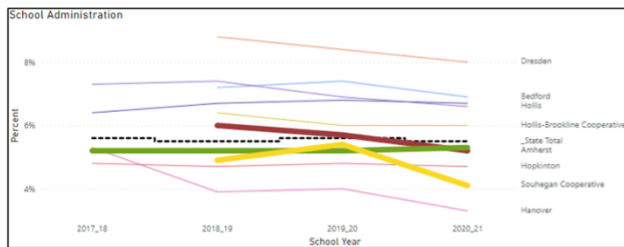
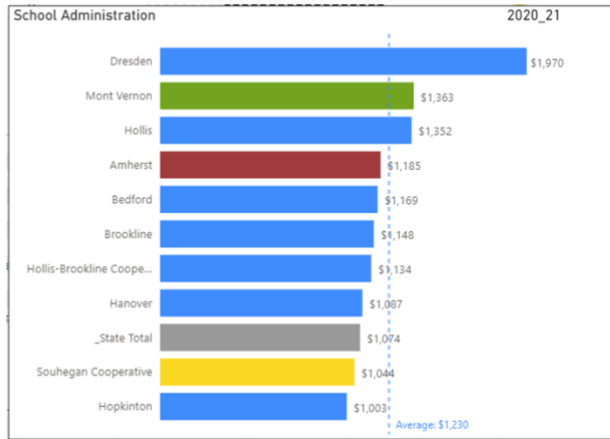
School Year District Name	2018_19				2019_20				2020_21			
	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP
_State Total	\$240,760,002	178,328	7.8%	\$1,350	\$249,685,289	176,168	7.9%	\$1,417	\$262,114,902	167,909	7.9%	\$1,561
Amherst	\$3,178,965	1,318	12.4%	\$2,412	\$3,405,614	1,308	12.7%	\$2,604	\$3,406,105	1,256	11.9%	\$2,712
Bedford	\$4,644,503	4,521	6.9%	\$1,027	\$4,511,022	4,432	6.7%	\$1,018	\$5,267,802	4,259	7.3%	\$1,237
Brookline	\$881,588	573	9.5%	\$1,539	\$924,877	574	10.0%	\$1,611	\$953,515	562	9.9%	\$1,697
Dresden	\$1,374,264	1,123	5.6%	\$1,224	\$1,394,515	1,101	5.6%	\$1,267	\$1,505,338	1,054	5.8%	\$1,428
Hanover	\$321,573	458	2.3%	\$702	\$317,699	489	2.3%	\$650	\$341,710	451	2.3%	\$758
Hollis	\$1,141,604	673	9.8%	\$1,696	\$1,180,665	640	9.8%	\$1,845	\$1,213,001	617	9.6%	\$1,966
Hollis-Brookline Cooperative	\$1,834,712	1,249	8.6%	\$1,469	\$2,219,243	1,239	10.2%	\$1,791	\$1,883,201	1,200	8.3%	\$1,569
Hopkinton	\$1,439,378	1,002	7.6%	\$1,437	\$1,533,645	993	8.0%	\$1,544	\$1,593,093	933	8.0%	\$1,707
Mont Vernon	\$436,389	189	9.6%	\$2,309	\$382,090	201	7.9%	\$1,901	\$384,065	204	7.3%	\$1,883
Souhegan Cooperative	\$1,668,508	740	10.0%	\$2,255	\$1,727,650	750	10.1%	\$2,304	\$1,902,377	707	10.7%	\$2,691

5. School Administration

% of Total Recurring Expenses by District



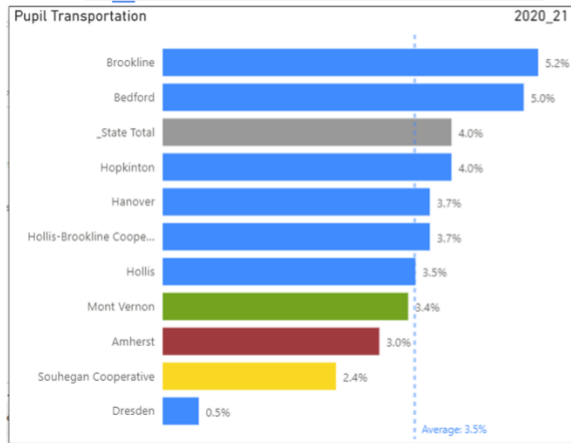
[Expense \$] per Pupil by District



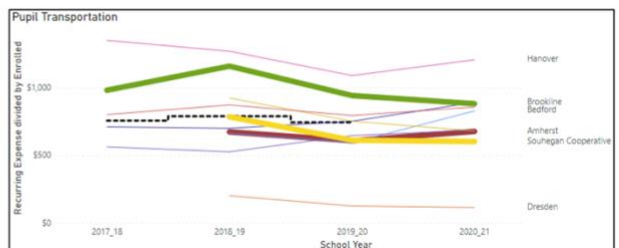
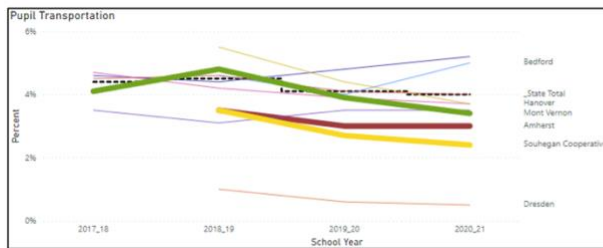
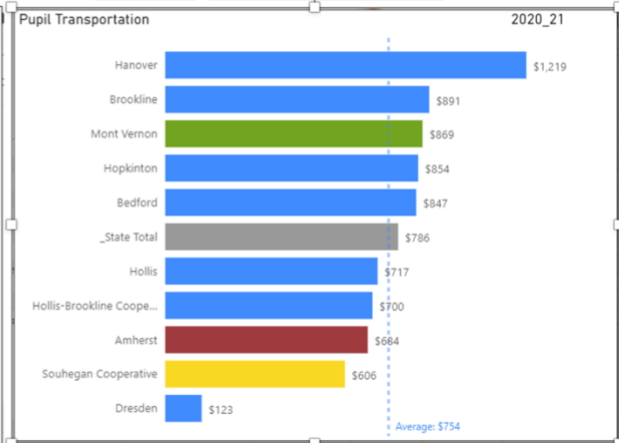
School Year	2018_19				2019_20				2020_21				
	District Name	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP
	_State Total	\$170,731,590	178,328	5.5%	\$957	\$176,854,587	176,168	5.6%	\$1,004	\$180,393,572	167,909	5.5%	\$1,074
	Amherst	\$1,538,209	1,318	6.0%	\$1,167	\$1,528,504	1,308	5.7%	\$1,169	\$1,488,382	1,256	5.2%	\$1,185
	Bedford	\$4,846,438	4,521	7.2%	\$1,072	\$4,982,323	4,432	7.4%	\$1,124	\$4,979,155	4,259	6.9%	\$1,169
	Brookline	\$621,752	573	6.7%	\$1,085	\$628,917	574	6.8%	\$1,096	\$645,308	562	6.7%	\$1,148
	Dresden	\$2,159,557	1,123	8.8%	\$1,923	\$2,091,772	1,101	8.4%	\$1,900	\$2,076,329	1,054	8.0%	\$1,970
	Hanover	\$545,276	458	3.9%	\$1,191	\$552,520	489	4.0%	\$1,130	\$490,279	451	3.3%	\$1,087
	Hollis	\$862,027	673	7.4%	\$1,281	\$831,284	640	6.9%	\$1,299	\$833,939	617	6.6%	\$1,352
	Hollis-Brookline Cooperative	\$1,365,367	1,249	6.4%	\$1,093	\$1,305,437	1,239	6.0%	\$1,054	\$1,361,350	1,200	6.0%	\$1,134
	Hopkinton	\$890,142	1,002	4.7%	\$888	\$920,187	993	4.8%	\$927	\$935,942	933	4.7%	\$1,003
	Mont Vernon	\$236,377	189	5.2%	\$1,251	\$251,502	201	5.2%	\$1,251	\$278,043	204	5.3%	\$1,363
	Souhegan Cooperative	\$817,569	740	4.9%	\$1,105	\$923,694	750	5.4%	\$1,232	\$738,159	707	4.1%	\$1,044

6. Pupil Transportation.

% of Total Recurring Expenses by District



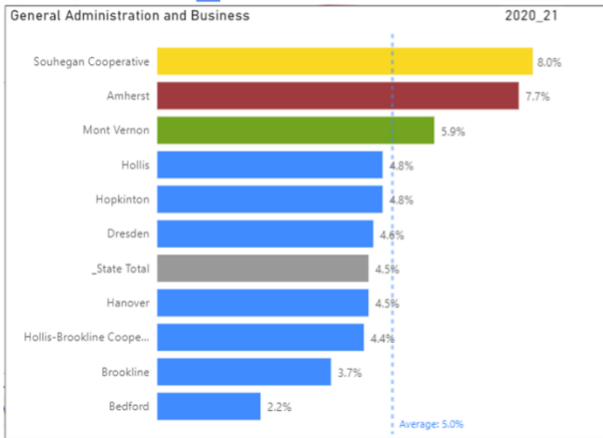
[Expense \$] per Pupil by District



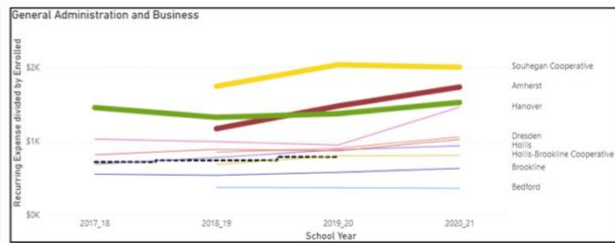
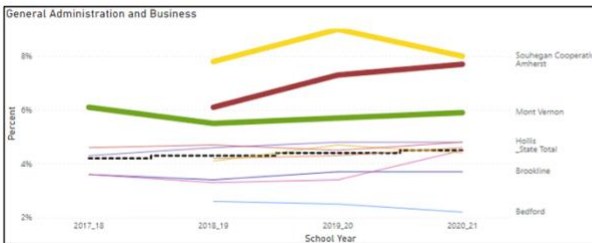
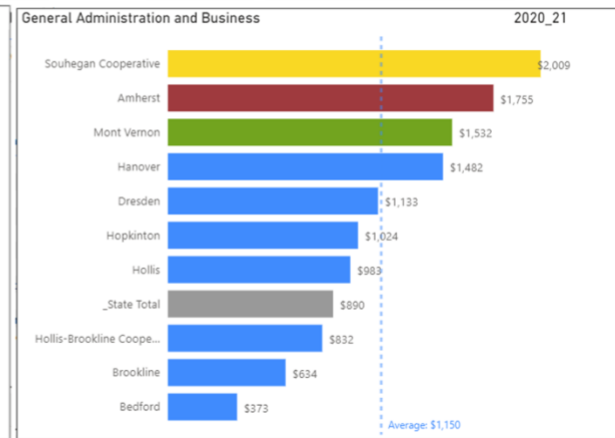
School Year District Name	2018_19				2019_20				2020_21			
	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP
_State Total	\$140,228,168	178,328	4.4%	\$786	\$130,542,355	176,168	4.1%	\$741	\$132,011,073	167,909	4.0%	\$786
Amherst	\$897,288	1,318	4.6%	\$681	\$804,476	1,308	3.0%	\$615	\$858,682	1,256	3.0%	\$684
Bedford	\$3,096,335	4,521	4.6%	\$685	\$2,693,148	4,432	4.0%	\$608	\$3,608,083	4,259	5.0%	\$847
Brookline	\$408,315	573	4.4%	\$713	\$443,941	574	4.8%	\$773	\$500,836	562	5.2%	\$891
Dresden	\$245,404	1,123	1.0%	\$219	\$149,412	1,101	0.6%	\$136	\$129,771	1,054	0.5%	\$123
Hanover	\$587,220	458	4.2%	\$1,282	\$538,707	489	3.9%	\$1,102	\$549,707	451	3.7%	\$1,219
Hollis	\$361,120	673	3.1%	\$537	\$421,666	640	3.5%	\$659	\$442,240	617	3.5%	\$717
Hollis-Brookline Cooperative	\$1,173,363	1,249	5.5%	\$939	\$957,321	1,239	4.4%	\$773	\$839,499	1,200	3.7%	\$700
Hopkinton	\$871,203	1,002	4.6%	\$869	\$785,993	993	4.1%	\$792	\$796,546	933	4.0%	\$854
Mont Vernon	\$218,194	189	4.8%	\$1,154	\$188,627	201	3.9%	\$938	\$177,192	204	3.4%	\$869
Souhegan Cooperative	\$583,978	740	3.5%	\$789	\$461,847	750	2.7%	\$616	\$428,769	707	2.4%	\$606

7. General Administration & Business

% of Total Recurring Expenses by District



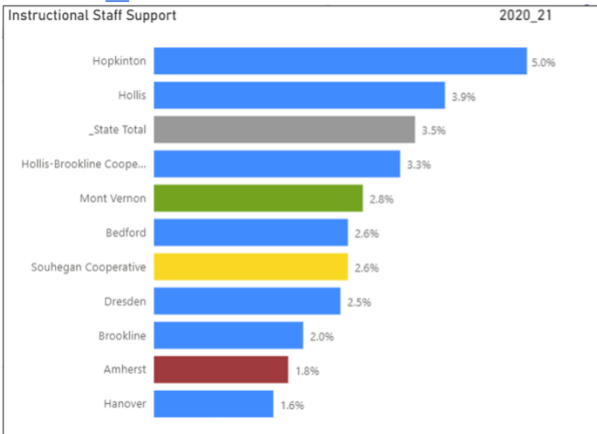
[Expense \$] per Pupil by District



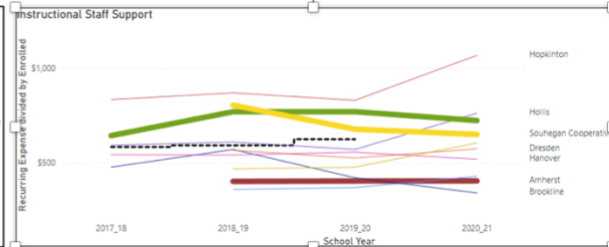
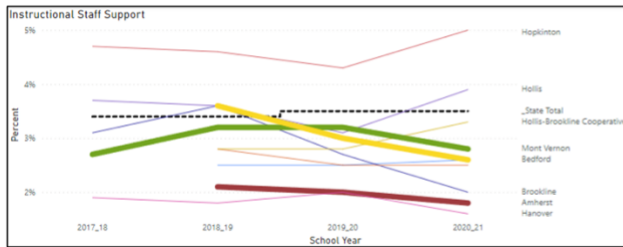
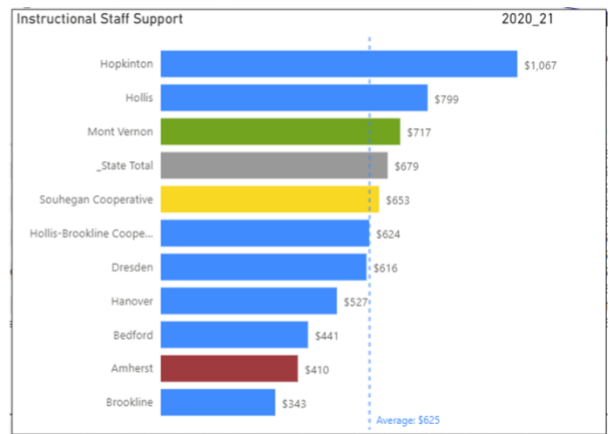
School Year District Name	2018_19				2019_20				2020_21			
	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP
_State Total	\$132,033,788	178,328	4.3%	\$740	\$138,525,640	176,168	4.4%	\$786	\$149,495,895	167,909	4.5%	\$890
Amherst	\$1,563,846	1,318	6.1%	\$1,187	\$1,957,558	1,308	7.3%	\$1,497	\$2,203,950	1,256	7.7%	\$1,755
Bedford	\$1,750,102	4,521	2.6%	\$387	\$1,683,217	4,432	2.5%	\$380	\$1,587,557	4,259	2.2%	\$373
Brookline	\$315,516	573	3.4%	\$551	\$342,205	574	3.7%	\$596	\$356,364	562	3.7%	\$634
Dresden	\$1,030,698	1,123	4.2%	\$918	\$1,070,788	1,101	4.3%	\$973	\$1,193,889	1,054	4.6%	\$1,133
Hanover	\$461,387	458	3.3%	\$1,007	\$469,642	489	3.4%	\$960	\$668,563	451	4.5%	\$1,482
Hollis	\$535,855	673	4.6%	\$796	\$578,285	640	4.8%	\$904	\$606,501	617	4.8%	\$983
Hollis-Brookline Cooperative	\$874,689	1,249	4.1%	\$700	\$1,022,593	1,239	4.7%	\$825	\$998,323	1,200	4.4%	\$832
Hopkinton	\$890,142	1,002	4.7%	\$888	\$862,675	993	4.5%	\$869	\$955,856	933	4.8%	\$1,024
Mont Vernon	\$250,014	189	5.5%	\$1,323	\$275,685	201	5.7%	\$1,372	\$312,524	204	5.9%	\$1,532
Souhegan Cooperative	\$1,301,436	740	7.8%	\$1,759	\$1,539,490	750	9.0%	\$2,053	\$1,420,529	707	8.0%	\$2,009

8. Instructional Staff Support

% of Total Recurring Expenses by District



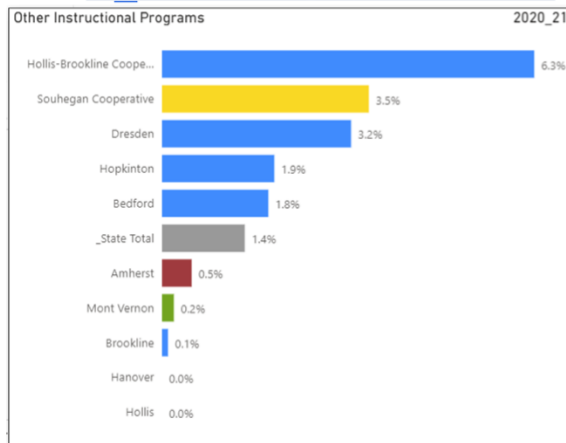
[Expense \$] per Pupil by District



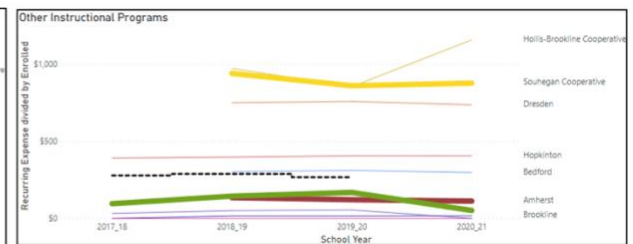
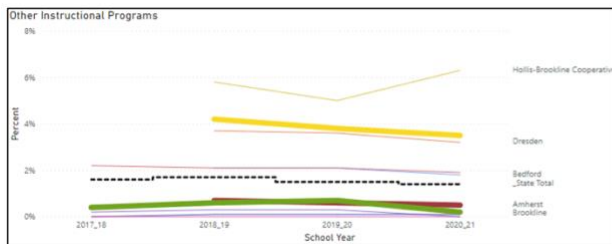
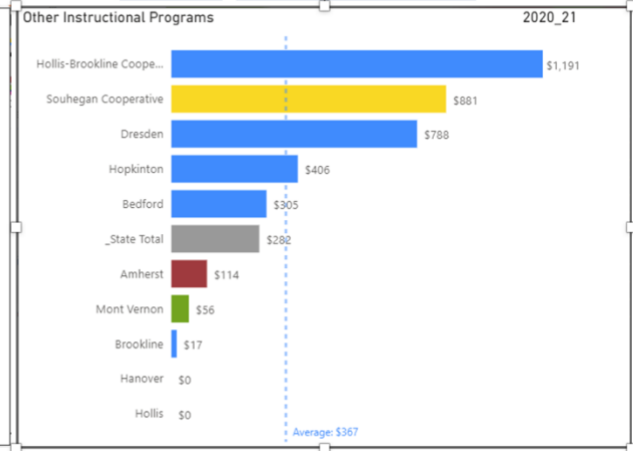
School Year District Name	2018_19				2019_20				2020_21			
	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP
_State Total	\$105,629,780	178,328	3.4%	\$592	\$110,077,517	176,168	3.5%	\$625	\$114,005,654	167,909	3.5%	\$679
Amherst	\$538,373	1,318	2.1%	\$408	\$536,317	1,308	2.0%	\$410	\$515,209	1,256	1.8%	\$410
Bedford	\$1,682,791	4,521	2.5%	\$372	\$1,683,217	4,432	2.5%	\$380	\$1,876,203	4,259	2.6%	\$441
Brookline	\$334,076	573	3.6%	\$583	\$249,717	574	2.7%	\$435	\$192,629	562	2.0%	\$343
Dresden	\$687,132	1,123	2.8%	\$612	\$622,551	1,101	2.5%	\$565	\$648,853	1,054	2.5%	\$616
Hanover	\$251,666	458	1.8%	\$549	\$276,260	489	2.0%	\$565	\$237,711	451	1.6%	\$527
Hollis	\$419,365	673	3.6%	\$623	\$373,476	640	3.1%	\$584	\$492,782	617	3.9%	\$799
Hollis-Brookline Cooperative	\$597,348	1,249	2.8%	\$478	\$609,204	1,239	2.8%	\$492	\$748,742	1,200	3.3%	\$624
Hopkinton	\$871,203	1,002	4.6%	\$869	\$824,334	993	4.3%	\$830	\$995,683	933	5.0%	\$1,067
Mont Vernon	\$145,463	189	3.2%	\$770	\$154,771	201	3.2%	\$770	\$146,183	204	2.8%	\$717
Souhegan Cooperative	\$600,663	740	3.6%	\$812	\$513,163	750	3.0%	\$684	\$461,846	707	2.6%	\$653

9. Other Instructional Support

% of Total Recurring Expenses by District



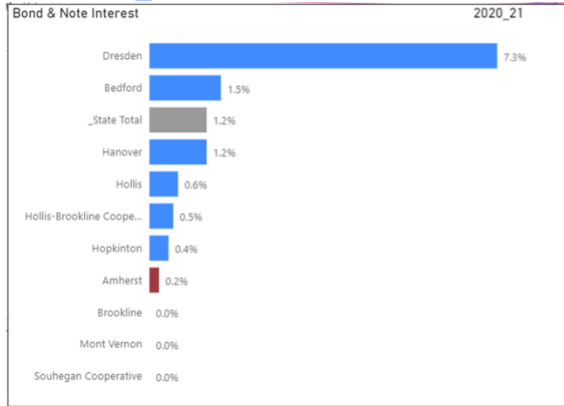
[Expense \$] per Pupil by District



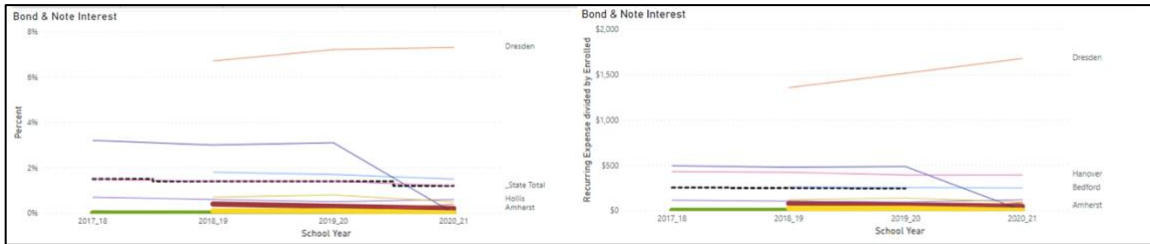
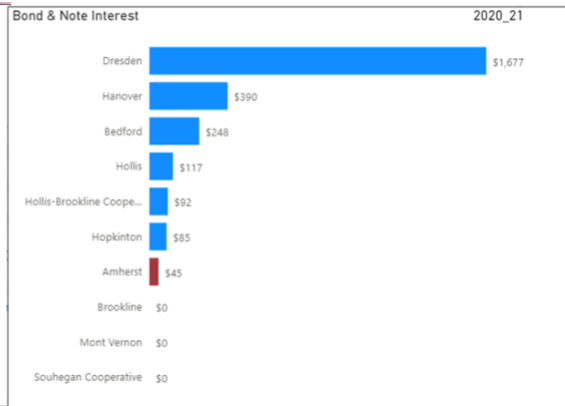
School Year District Name	2018_19				2019_20				2020_21			
	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP
_State Total	\$51,417,495	178,328	1.7%	\$288	\$47,019,857	176,168	1.5%	\$267	\$47,341,631	167,909	1.4%	\$282
Amherst	\$179,458	1,318	0.7%	\$136	\$160,895	1,308	0.6%	\$123	\$143,114	1,256	0.5%	\$114
Bedford	\$1,413,544	4,521	2.1%	\$313	\$1,413,903	4,432	2.1%	\$319	\$1,298,910	4,259	1.8%	\$305
Brookline	\$9,280	573	0.1%	\$16	\$9,249	574	0.1%	\$16	\$9,631	562	0.1%	\$17
Dresden	\$907,996	1,123	3.7%	\$809	\$896,474	1,101	3.6%	\$814	\$830,531	1,054	3.2%	\$788
Hanover	\$0	458	0.0%	\$0	\$0	489	0.0%	\$0	\$0	451	0.0%	\$0
Hollis	\$34,947	673	0.3%	\$52	\$36,143	640	0.3%	\$56	\$0	617	0.0%	\$0
Hollis-Brookline Cooperative	\$1,237,364	1,249	5.8%	\$991	\$1,087,864	1,239	5.0%	\$878	\$1,429,417	1,200	6.3%	\$1,191
Hopkinton	\$397,723	1,002	2.1%	\$397	\$402,582	993	2.1%	\$405	\$378,360	933	1.9%	\$406
Mont Vernon	\$27,274	189	0.6%	\$144	\$33,856	201	0.7%	\$168	\$11,434	204	0.2%	\$56
Souhegan Cooperative	\$700,773	740	4.2%	\$947	\$650,007	750	3.8%	\$867	\$622,871	707	3.5%	\$881

10 Bond & Note Interest

% of Total Recurring Expenses by District



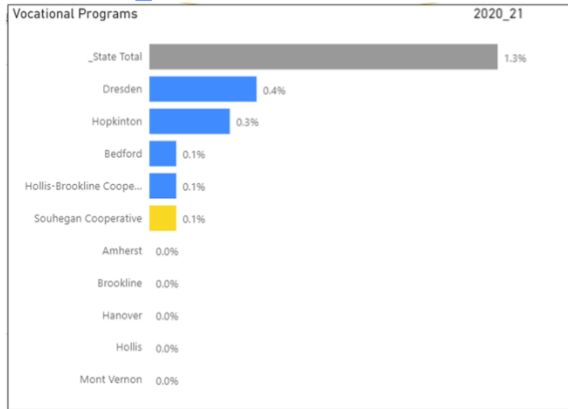
[Expense \$] per Pupil by District



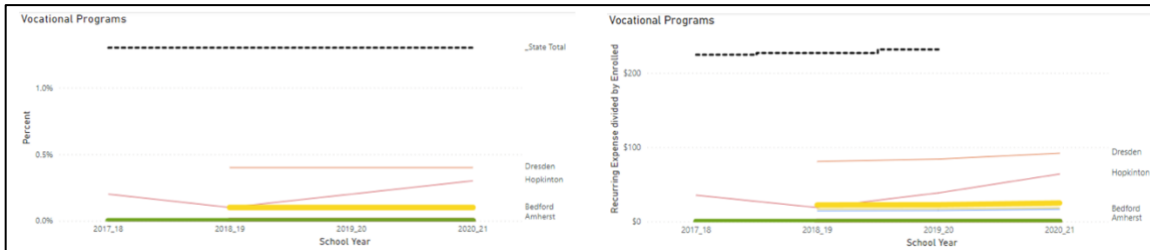
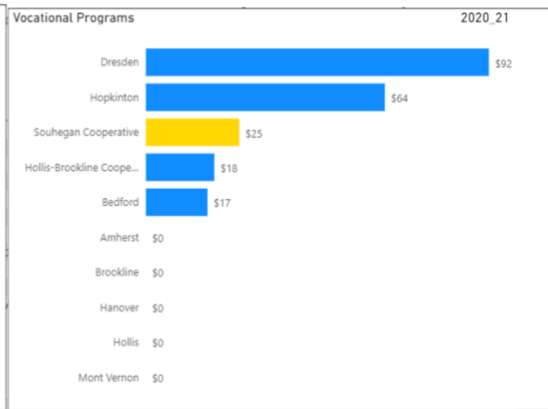
School Year District Name	2018_19				2019_20				2020_21			
	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP
_State Total	\$44,059,041	178,328	1.4%	\$247	\$42,715,307	176,168	1.4%	\$242	\$167,909	167,909	1.2%	\$242
Amherst	\$101,027	1,318	0.4%	\$77	\$79,323	1,308	0.3%	\$61	\$56,495	1,256	0.2%	\$45
Bedford	\$1,171,739	4,521	1.8%	\$259	\$1,114,838	4,432	1.7%	\$252	\$1,054,750	4,259	1.5%	\$248
Brookline	\$272,501	573	3.0%	\$476	\$277,776	574	3.1%	\$484	\$0	562	0.0%	\$0
Dresden	\$1,521,909	1,123	6.7%	\$1,355	\$1,667,067	1,101	7.2%	\$1,514	\$1,767,864	1,054	7.3%	\$1,677
Hanover	\$193,010	458	1.4%	\$421	\$190,512	489	1.4%	\$390	\$175,703	451	1.2%	\$390
Hollis	\$68,370	673	0.6%	\$102	\$58,934	640	0.5%	\$92	\$72,351	617	0.6%	\$117
Hollis-Brookline Cooperative	\$146,257	1,249	0.7%	\$117	\$168,956	1,239	0.8%	\$136	\$110,040	1,200	0.5%	\$92
Hopkinton	\$0	1,002	0.0%	\$0	\$0	993	0.0%	\$0	\$79,655	933	0.4%	\$85
Mont Vernon	\$0	189	0.0%	\$0	\$0	201	0.0%	\$0	\$0	204	0.0%	\$0
Souhegan Cooperative	\$16,530	740	0.1%	\$22	\$16,950	750	0.1%	\$23	\$0	707	0.0%	\$0

11. Vocational Programs

% of Total Recurring Expenses by District



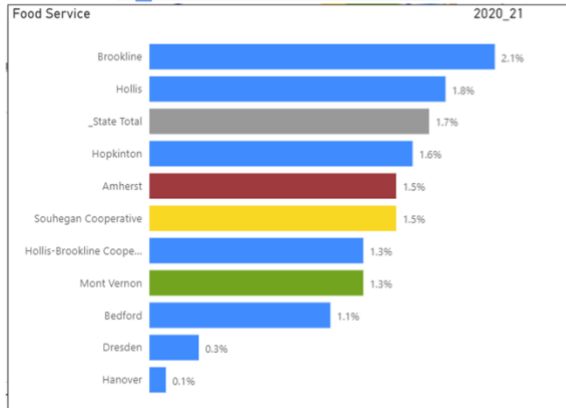
[Expense, \$] per Pupil by District



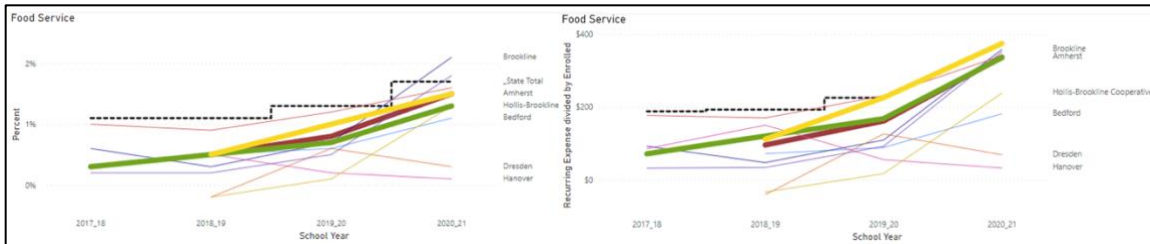
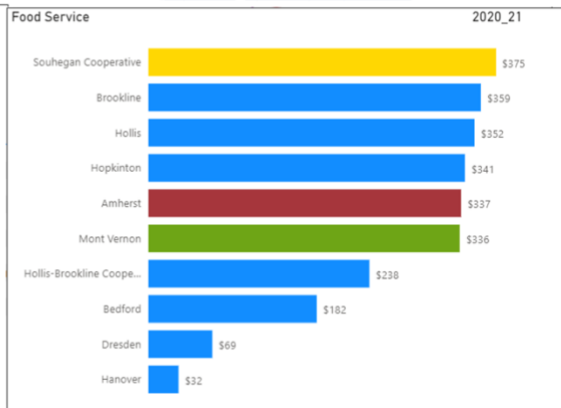
School Year District Name	2018_19				2019_20				2020_21				
	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP	
_State Total	\$40,459,610	178,328	1.3%	\$227	\$40,801,036	176,168	1.3%	\$232	\$0	\$0	167,909	1.3%	\$0
Amherst	\$0	1,318	0.0%	\$0	\$0	1,308	0.0%	\$0	\$0	\$0	1,256	0.0%	\$0
Bedford	\$65,097	4,521	0.1%	\$14	\$65,579	4,432	0.1%	\$15	\$70,317	4,259	0.1%	\$17	
Brookline	\$0	573	0.0%	\$0	\$0	574	0.0%	\$0	\$0	562	0.0%	\$0	
Dresden	\$90,860	1,123	0.4%	\$81	\$92,615	1,101	0.4%	\$84	\$96,869	1,054	0.4%	\$92	
Hanover	\$0	458	0.0%	\$0	\$0	489	0.0%	\$0	\$0	451	0.0%	\$0	
Hollis	\$0	673	0.0%	\$0	\$0	640	0.0%	\$0	\$0	617	0.0%	\$0	
Hollis-Brookline Cooperative	\$20,894	1,249	0.1%	\$17	\$21,119	1,239	0.1%	\$17	\$22,008	1,200	0.1%	\$18	
Hopkinton	\$18,939	1,002	0.1%	\$19	\$38,341	993	0.2%	\$39	\$59,741	933	0.3%	\$64	
Mont Vernon	\$0	189	0.0%	\$0	\$0	201	0.0%	\$0	\$0	204	0.0%	\$0	
Souhegan Cooperative	\$16,530	740	0.1%	\$22	\$16,950	750	0.1%	\$23	\$17,679	707	0.1%	\$25	

12. Food Service

% of Total Recurring Expenses by District



[Expense, \$] per Pupil by District

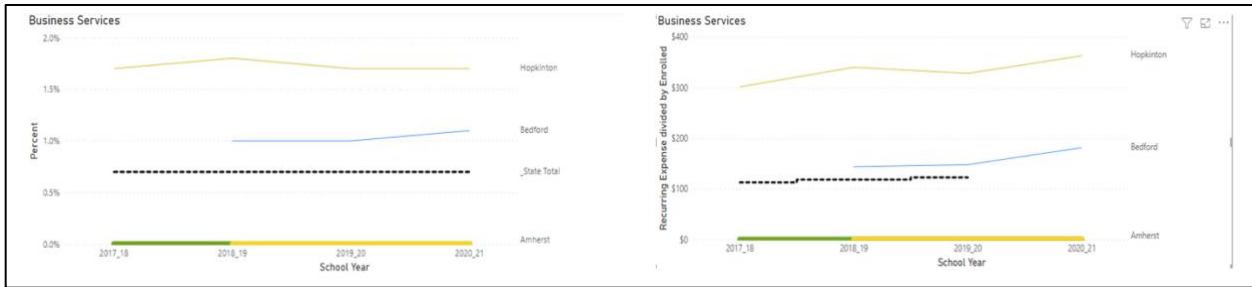
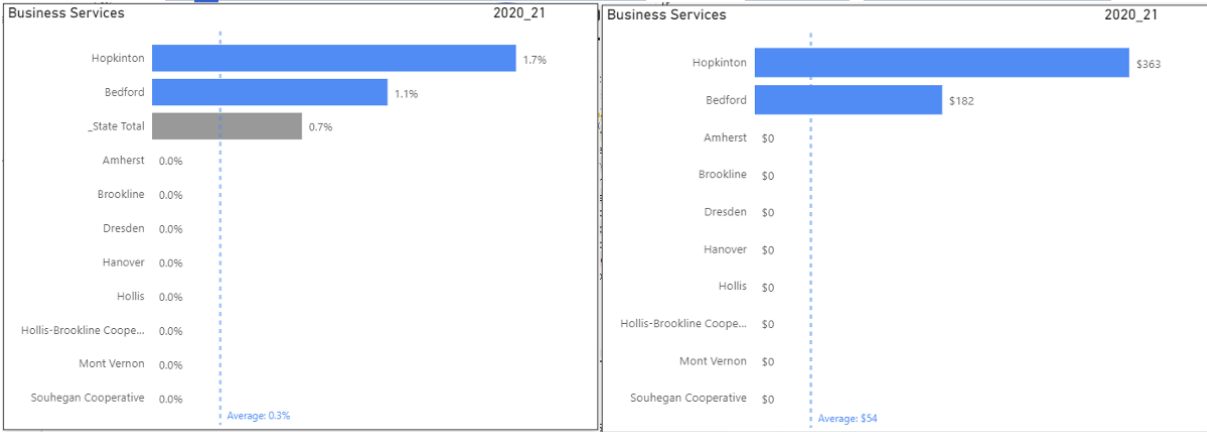


School Year District Name	2018_19				2019_20				2020_21			
	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP
_State Total	\$34,467,869	178,328	1.1%	\$193	\$39,775,739	176,168	1.3%	\$226		167,909	1.7%	
Amherst	\$126,284	1,318	0.5%	\$96	\$211,527	1,308	0.8%	\$162	\$423,716	1,256	1.5%	\$337
Bedford	\$325,483	4,521	0.5%	\$72	\$393,472	4,432	0.6%	\$89	\$773,483	4,259	1.1%	\$182
Brookline	\$27,250	573	0.3%	\$48	\$62,724	574	0.7%	\$109	\$201,526	562	2.1%	\$359
Dresden	(\$45,430)	1,123	-0.2%	(\$40)	\$138,922	1,101	0.6%	\$126	\$72,652	1,054	0.3%	\$69
Hanover	\$68,932	458	0.5%	\$151	\$27,216	489	0.2%	\$56	\$14,642	451	0.1%	\$32
Hollis	\$22,790	673	0.2%	\$34	\$58,934	640	0.5%	\$92	\$217,054	617	1.8%	\$352
Hollis-Brookline Cooperative	(\$41,788)	1,249	-0.2%	(\$33)	\$21,119	1,239	0.1%	\$17	\$286,103	1,200	1.3%	\$238
Hopkinton	\$170,453	1,002	0.9%	\$170	\$230,047	993	1.2%	\$232	\$318,619	933	1.6%	\$341
Mont Vernon	\$22,729	189	0.5%	\$120	\$33,856	201	0.7%	\$168	\$68,509	204	1.3%	\$336
Souhegan Cooperative	\$82,650	740	0.5%	\$112	\$169,504	750	1.0%	\$226	\$265,182	707	1.5%	\$375

13. Business Services

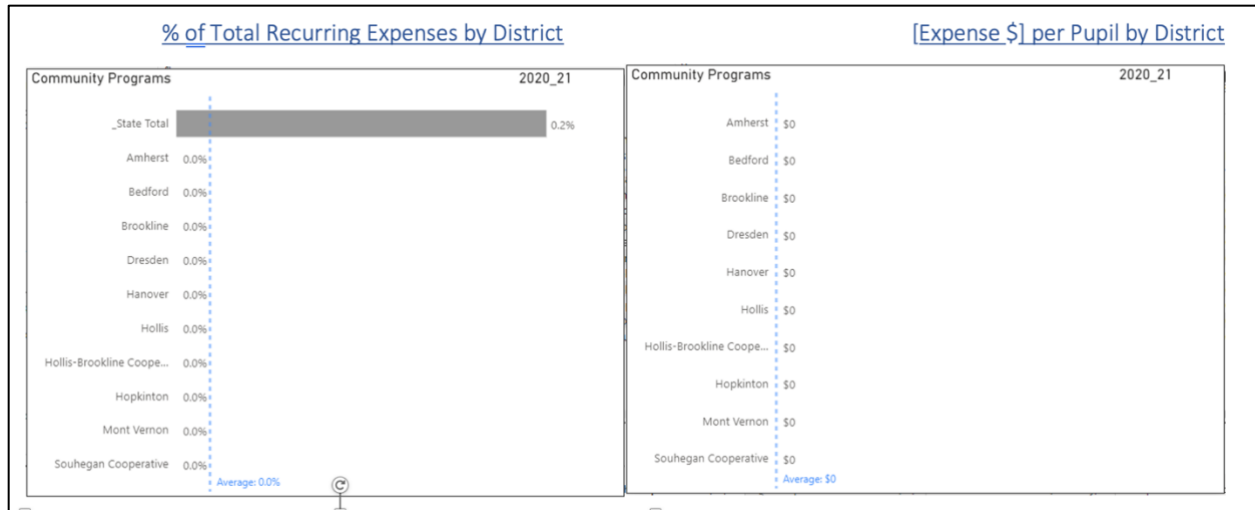
% of Total Recurring Expenses by District

[Expense \$] per Pupil by District



School Year	2017_1				2018_19				2019_20				2020_21			
	District Name	RExpPP	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP		
_State Total		\$113	\$21,139,499	178,328	0.7%	\$119	\$21,645,805	176,168	0.7%	\$123	\$167,909	0.7%				
Amherst			\$0	1,318	0.0%	\$0	\$0	1,308	0.0%	\$0	\$0	1,256	0.0%	\$0		
Bedford			\$650,966	4,521	1.0%	\$144	\$655,787	4,432	1.0%	\$148	\$773,483	4,259	1.1%	\$182		
Brookline		\$0	\$0	573	0.0%	\$0	\$0	574	0.0%	\$0	\$0	562	0.0%	\$0		
Dresden		\$0	\$0	1,123	0.0%	\$0	\$0	1,101	0.0%	\$0	\$0	1,054	0.0%	\$0		
Hanover		\$0	\$0	458	0.0%	\$0	\$0	489	0.0%	\$0	\$0	451	0.0%	\$0		
Hollis		\$0	\$0	673	0.0%	\$0	\$0	640	0.0%	\$0	\$0	617	0.0%	\$0		
Hollis-Brookline Cooperative		\$0	\$0	1,249	0.0%	\$0	\$0	1,239	0.0%	\$0	\$0	1,200	0.0%	\$0		
Hopkinton		\$302	\$340,905	1,002	1.8%	\$340	\$325,900	993	1.7%	\$328	\$338,532	933	1.7%	\$363		
Mont Vernon		\$0	\$0	189	0.0%	\$0	\$0	201	0.0%	\$0	\$0	204	0.0%	\$0		
Souhegan Cooperative		\$0	\$0	740	0.0%	\$0	\$0	750	0.0%	\$0	\$0	707	0.0%	\$0		

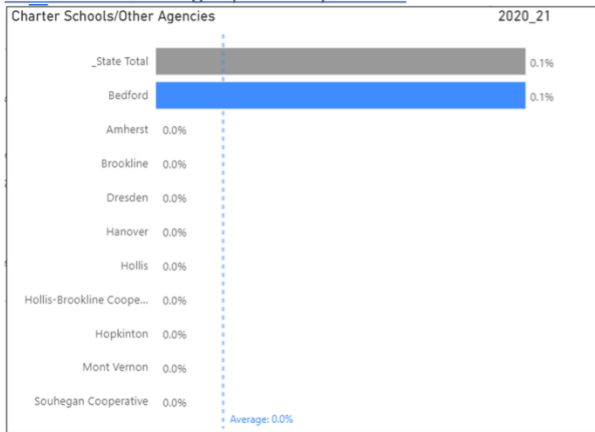
14. Community Programs



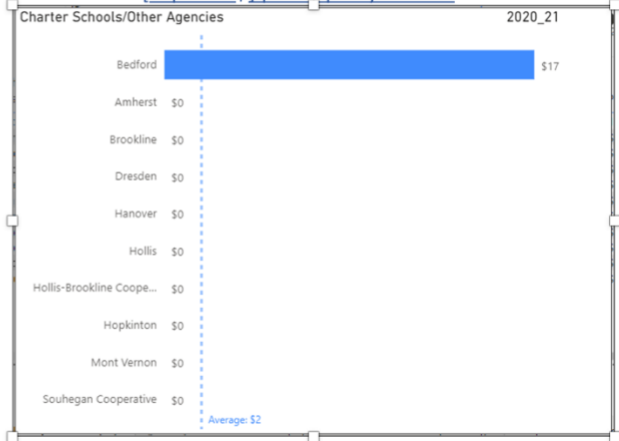
School Year District Name	2017_18		2018_19			2019_20			2020_21					
	rcent	RExpPP	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP	Value	Enrolled	Percent	RExpPP
_State Total	0.2%	\$32	\$5,775,753	178,328	0.2%	\$32	\$5,655,509	176,168	0.2%	\$32	167,909	0.2%	\$32	
Amherst			\$0	1,318	0.0%	\$0	\$0	1,308	0.0%	\$0	\$0	1,256	0.0%	\$0
Bedford			\$0	4,521	0.0%	\$0	\$0	4,432	0.0%	\$0	\$0	4,259	0.0%	\$0
Brookline	0.0%	\$0	\$0	573	0.0%	\$0	\$0	574	0.0%	\$0	\$0	562	0.0%	\$0
Dresden			\$0	1,123	0.0%	\$0	\$0	1,101	0.0%	\$0	\$0	1,054	0.0%	\$0
Hanover	0.0%	\$0	\$0	458	0.0%	\$0	\$0	489	0.0%	\$0	\$0	451	0.0%	\$0
Hollis	0.0%	\$0	\$0	673	0.0%	\$0	\$0	640	0.0%	\$0	\$0	617	0.0%	\$0
Hollis-Brookline Cooperative			\$0	1,249	0.0%	\$0	\$0	1,239	0.0%	\$0	\$0	1,200	0.0%	\$0
Hopkinton	0.0%	\$0	\$0	1,002	0.0%	\$0	\$0	993	0.0%	\$0	\$0	933	0.0%	\$0
Mont Vernon	0.0%	\$0	\$0	189	0.0%	\$0	\$0	201	0.0%	\$0	\$0	204	0.0%	\$0
Souhegan Cooperative			\$0	740	0.0%	\$0	\$0	750	0.0%	\$0	\$0	707	0.0%	\$0

15. Charter Schools/Other Agencies

% of Total Recurring Expenses by District



[Expense \$] per Pupil by District



Conclusion

The data provided in this resource document, we believe, can add relevant context about multi-year spending patterns among similar districts, thus complementing the line-item review that pinpoints notable proposed budget changes from one year to the next.