

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

**ESTIMATED EXPENDITURES OF SCHOOL DISTRICTS 2022-2023**

	ELEMENTARY	APPROVED MIDDLE	HIGH	TOTAL
<b><u>Part A - Estimated Expenditures</u></b>				
Operating Expenses for Public Schools	\$ 1,589,234,007	\$ 568,786,942	\$ 911,251,614	\$ 3,069,272,563
Tuition *	27,212,869	23,404,625	105,518,122	156,135,616
Transportation	82,306,708	32,370,894	56,553,500	171,231,102
<u>Elem and Sec Current Expenditures*</u>	<u>\$ 1,698,753,584</u>	<u>\$ 624,562,461</u>	<u>\$ 1,073,323,236</u>	<u>\$ 3,396,639,281</u>
Capital Items (other than facilities reported below)				34,971,633
Interest on debt				42,542,838
<u>Total Recurring Elementary and Secondary Expenditures</u>				<u>\$ 3,474,153,752</u>
Facility Construction & Acquisition				66,044,419
<u>Total Expenditures for Elementary and Secondary Education</u>				<u>\$ 3,540,198,171</u>
<u>Current Expenditures Not Part of Public Elementary and Secondary Education</u>				
Summer School				\$ 3,162,809
Non-Public Programs				309,783
Adult Education & Community Programs				2,611,713
Allocation to Charter Schools/Other Agencies				2,056,997
<u>Total Expenditures**</u>				<u>\$ 3,548,339,473</u>
<b><u>Part B - Estimated Pupil Memberships</u></b>				
Average daily membership, pupils in attendance	77,267	30,253	46,609	154,129
<b><u>Part C - Estimated Cost Per Pupil</u></b>				
Operating Expenses for Public Schools***	\$ 20,568.08	\$ 18,801.01	\$ 19,550.98	\$ 19,913.66
Tuition *	352.19	773.63	2,263.90	1,013.02
Transportation	1,065.22	1,070.01	1,213.36	1,110.96
<u>Elem and Sec Current Expenditures*</u>	<u>\$ 21,985.49</u>	<u>\$ 20,644.65</u>	<u>\$ 23,028.24</u>	<u>\$ 22,037.64</u>
Capital Items (other than facilities)				226.90
Interest on debt				276.02
<u>Total Recurring Elementary and Secondary Expenditures</u>				<u>\$ 22,540.56</u>
Facility Construction & Acquisition				428.50
<u>Total Expenditures for Elementary and Secondary Education</u>				<u>\$ 22,969.06</u>
<u>Current Expenditures Not Part of Public Elementary and Secondary Education</u>				
Summer School				20.52
Non-Public Programs				2.01
Adult Education & Community Programs				16.94
Allocation to Charter Schools/Other Agencies				13.35
<u>Total Expenditures</u>				<u>\$ 23,021.88</u>

\* Does not include inter-district tuition transfers.

\*\* Does not include Bond Principal repayment of \$ 83,526,970

\*\*\* For districts using the state average cost for tuition.