

House Finance Division II

March 10, 2025

District Adequacy Finance Documents

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Gov's Recommended Adequacy Funding - No Change To Current Law							
Fiscal Year 2026 & 2027 Adequacy Estimates		SFY 2026 - Estimate			SFY 2027 - Estimate (Assumes 6.6% Property Growth / 1.2% ADM decline in Base Only)		
		SWEPT (Retained Tax)	Adequacy (State Cash)	Total State Adequacy Funding	SWEPT (Retained Tax)	Adequacy (State Cash)	Total State Adequacy Funding
Loc #	State Total	363,516,836	716,948,320	1,080,465,156	363,516,836	718,700,887	1,082,217,723
3	Acworth	201,938	430,421	632,359	201,938	418,053	619,991
5	Albany	241,237	329,280	570,517	241,237	324,923	566,160
7	Alexandria	432,105	836,203	1,268,308	432,105	808,291	1,240,396
9	Allentown	638,198	4,952,618	5,590,816	638,198	4,965,211	5,603,409
11	Alstead	323,247	1,399,044	1,722,291	323,247	1,386,381	1,709,628
15	Alton	4,189,966	0	4,189,966	4,189,966	0	4,189,966
17	Amherst	3,511,304	5,149,094	8,660,398	3,511,304	5,228,693	8,739,997
19	Andover	536,623	937,479	1,474,102	536,623	951,606	1,488,229
21	Antrim	492,114	2,222,704	2,714,818	492,114	2,201,785	2,693,899
23	Ashland	476,026	1,128,111	1,604,137	476,026	1,099,523	1,575,549
27	Atkinson	2,116,291	1,090,845	3,207,136	2,116,291	1,120,527	3,236,818
29	Auburn	1,630,050	2,811,818	4,441,868	1,630,050	2,851,314	4,481,364
31	Barnstead	1,209,699	3,268,309	4,478,008	1,209,699	3,199,788	4,409,487
33	Barrington	2,142,168	4,755,555	6,897,723	2,142,168	4,819,670	6,961,838
35	Bartlett	2,529,838	0	2,529,838	2,529,838	0	2,529,838
39	Bath	186,745	619,569	806,314	186,745	625,181	811,926
41	Bedford	7,124,501	11,132,615	18,257,116	7,124,501	11,299,233	18,423,734
43	Belmont	1,629,571	4,424,658	6,054,229	1,629,571	4,350,238	5,979,809
45	Bennington	254,516	1,354,566	1,609,082	254,516	1,352,158	1,606,674
47	Benton	57,042	98,413	155,455	57,042	94,798	151,840
51	Berlin	665,317	11,841,570	12,506,887	665,317	11,928,940	12,594,257
53	Bethlehem	637,643	1,086,243	1,723,886	637,643	1,100,351	1,737,994
55	Boscawen	561,210	3,269,364	3,830,574	561,210	3,265,281	3,826,491
57	Bow	2,194,127	4,694,856	6,888,983	2,194,127	4,755,791	6,949,918
59	Bradford	376,902	830,827	1,207,729	376,902	841,222	1,218,124
63	Brentwood	1,220,803	1,814,380	3,035,183	1,220,803	1,842,680	3,063,483
65	Bridgewater	913,415	0	913,415	913,415	0	913,415
67	Bristol	1,131,503	896,437	2,027,940	1,131,503	849,368	1,980,871
69	Brookfield	235,384	219,724	455,108	235,384	223,428	458,812
71	Brookline	1,293,996	4,190,084	5,484,080	1,293,996	4,234,902	5,528,898
73	Cambridge	13,127	0	13,127	13,127	0	13,127
75	Campton	1,120,920	1,573,155	2,694,075	1,120,920	1,595,259	2,716,179
77	Canaan	691,859	2,241,557	2,933,416	691,859	2,202,323	2,894,182
79	Candia	932,068	1,065,820	1,997,888	932,068	1,084,571	2,016,639
81	Canterbury	588,288	571,148	1,159,436	588,288	582,480	1,170,768
83	Carroll	802,161	0	802,161	802,161	0	802,161
87	Center Harbor	1,071,741	0	1,071,741	1,071,741	0	1,071,741
89	Charlestown	578,477	5,970,772	6,549,249	578,477	6,011,326	6,589,803
91	Chatham	98,299	117,280	215,579	98,299	119,346	217,645
93	Chester	1,264,821	2,586,723	3,851,544	1,264,821	2,619,094	3,883,915
95	Chesterfield	965,145	892,365	1,857,510	965,145	909,770	1,874,915
99	Chichester	606,438	896,085	1,502,523	606,438	909,351	1,515,789
101	Claremont	1,458,542	16,206,000	17,664,542	1,458,542	16,317,463	17,776,005
103	Clarksville	123,638	0	123,638	123,638	0	123,638
105	Colebrook	382,555	1,925,253	2,307,808	382,555	1,911,204	2,293,759
107	Columbia	140,474	329,306	469,780	140,474	332,668	473,142
111	Concord	7,130,812	18,364,996	25,495,808	7,130,812	18,007,185	25,137,997
113	Conway	3,567,733	2,357,127	5,924,860	3,567,733	2,417,780	5,985,513
115	Cornish	359,660	738,774	1,098,434	359,660	746,530	1,106,190
117	Croydon	177,557	337,596	515,153	177,557	341,733	519,290
119	Dalton	174,143	781,933	956,076	174,143	779,093	953,236
123	Danbury	254,268	1,006,422	1,260,690	254,268	999,817	1,254,085
125	Danville	921,222	2,625,159	3,546,381	921,222	2,654,104	3,575,326
127	Deerfield	1,256,168	2,313,798	3,569,966	1,256,168	2,345,403	3,601,571
129	Deering	421,826	814,228	1,236,054	421,826	787,888	1,209,714
131	Derry	6,334,154	24,197,573	30,531,727	6,334,154	23,926,070	30,260,224
133	Dix's Grant	1,519	0	1,519	1,519	0	1,519
134	Dixville	11,493	0	11,493	11,493	0	11,493
139	Dorchester	79,926	265,801	345,727	79,926	261,827	341,753
141	Dover	7,348,968	10,263,591	17,612,559	7,348,968	10,446,922	17,795,890
143	Dublin	525,642	193,888	719,530	525,642	201,086	726,728
147	Dummer	75,938	93,453	169,391	75,938	95,253	171,191

Gov's Recommended Adequacy Funding - No Change To Current Law

Fiscal Year 2026 & 2027 Adequacy Estimates		SFY 2026 - Estimate			SFY 2027 - Estimate (Assumes 6.6% Property Growth / 1.2% ADM decline in Base Only)		
		SWEPT (Retained Tax)	Adequacy (State Cash)	Total State Adequacy Funding	SWEPT (Retained Tax)	Adequacy (State Cash)	Total State Adequacy Funding
Loc #	State Total	363,516,836	716,948,320	1,080,465,156	363,516,836	718,700,887	1,082,217,723
149	Dunbarton	708,177	1,533,250	2,241,427	708,177	1,553,799	2,261,976
151	Durham	2,181,076	1,938,547	4,119,623	2,181,076	1,975,933	4,157,009
153	East Kingston	608,589	767,919	1,376,508	608,589	781,210	1,389,799
155	Easton	140,025	0	140,025	140,025	0	140,025
159	Eaton	211,553	0	211,553	211,553	0	211,553
161	Effingham	377,871	1,502,506	1,880,377	377,871	1,493,939	1,871,810
162	Ellsworth	34,505	60,372	94,877	34,505	57,967	92,472
163	Enfield	1,192,321	900,220	2,092,541	1,192,321	920,655	2,112,976
165	Epping	1,786,082	3,072,406	4,858,488	1,786,082	3,115,704	4,901,786
167	Epsom	958,555	2,452,046	3,410,601	958,555	2,479,965	3,438,520
171	Errol	150,604	0	150,604	150,604	0	150,604
173	Exeter	4,067,838	4,908,049	8,975,887	4,067,838	4,995,239	9,063,077
175	Farmington	1,080,183	6,475,383	7,555,566	1,080,183	6,469,610	7,549,793
177	Fitzwilliam	561,062	819,151	1,380,213	561,062	832,232	1,393,294
179	Francestown	441,903	404,456	846,359	441,903	411,036	852,939
183	Franconia	693,028	0	693,028	693,028	0	693,028
185	Franklin	1,256,643	9,368,124	10,624,767	1,256,643	9,402,348	10,658,991
187	Freedom	1,283,652	0	1,283,652	1,283,652	0	1,283,652
189	Fremont	975,181	1,396,111	2,371,292	975,181	1,419,546	2,394,727
191	Gilford	4,069,063	206,983	4,276,046	4,069,063	247,736	4,316,799
195	Gilmanton	1,067,325	1,507,742	2,575,067	1,067,325	1,532,092	2,599,417
197	Gilsum	119,303	606,128	725,431	119,303	605,724	725,027
199	Goffstown	3,125,354	8,127,892	11,253,246	3,125,354	8,236,985	11,362,339
201	Gorham	413,492	2,123,386	2,536,878	413,492	2,101,560	2,515,052
203	Goshen	160,018	374,574	534,592	160,018	366,584	526,602
209	Grafton	254,412	1,020,449	1,274,861	254,412	1,015,306	1,269,718
211	Grantham	1,072,101	854,958	1,927,059	1,072,101	871,904	1,944,005
213	Greenfield	344,267	892,377	1,236,644	344,267	901,812	1,246,079
215	Greenland	1,587,207	846,854	2,434,061	1,587,207	868,664	2,455,871
219	Greenville	243,918	2,466,225	2,710,143	243,918	2,479,968	2,723,886
221	Groton	128,951	238,386	367,337	128,951	240,867	369,818
222	Hale's Location	131,844	0	131,844	131,844	0	131,844
223	Hampstead	2,357,569	3,241,450	5,599,019	2,357,569	3,295,369	5,652,938
225	Hampton	6,813,213	205,241	7,018,454	6,813,213	273,974	7,087,187
227	Hampton Falls	992,290	361,900	1,354,190	992,290	374,489	1,366,779
231	Hancock	463,417	399,373	862,790	463,417	407,258	870,675
233	Hanover	4,394,500	741,014	5,135,514	4,394,500	785,612	5,180,112
235	Harrisville	376,054	0	376,054	376,054	361	376,415
236	Hart's Location	26,614	0	26,614	26,614	0	26,614
238	Haverhill	751,459	4,284,782	5,036,241	751,459	4,268,403	5,019,862
243	Hebron	635,781	0	635,781	635,781	0	635,781
245	Henniker	895,030	2,621,362	3,516,392	895,030	2,651,135	3,546,165
247	Hill	197,377	650,473	847,850	197,377	643,260	840,637
249	Hillsboro	1,070,526	5,610,067	6,680,593	1,070,526	5,599,073	6,669,599
255	Hinsdale	444,716	5,259,321	5,704,037	444,716	5,284,373	5,729,089
257	Holderness	1,550,404	0	1,550,404	1,550,404	0	1,550,404
259	Hollis	2,787,302	3,084,582	5,871,884	2,787,302	3,137,087	5,924,389
261	Hooksett	3,569,648	5,986,805	9,556,453	3,569,648	6,080,483	9,650,131
263	Hopkinton	1,420,729	2,969,817	4,390,546	1,420,729	3,010,701	4,431,430
267	Hudson	6,167,164	8,302,587	14,469,751	6,167,164	8,444,295	14,611,459
271	Jackson	901,559	0	901,559	901,559	0	901,559
273	Jaffrey	1,079,432	3,117,945	4,197,377	1,079,432	3,071,400	4,150,832
275	Jefferson	263,185	280,280	543,465	263,185	261,349	524,534
279	Keene	3,362,653	15,566,992	18,929,645	3,362,653	15,508,193	18,870,846
281	Kensington	737,375	686,358	1,423,733	737,375	699,847	1,437,222
283	Kingston	1,549,309	1,407,048	2,956,357	1,549,309	1,436,832	2,986,141
285	Laconia	5,245,323	7,411,261	12,656,584	5,245,323	7,089,412	12,334,735
287	Lancaster	485,314	3,733,209	4,218,523	485,314	3,739,480	4,224,794
291	Landaff	151,142	85,670	236,812	151,142	87,706	238,848
293	Langdon	123,280	318,459	441,739	123,280	311,230	434,510
295	Lebanon	3,835,681	3,413,667	7,249,348	3,835,681	3,484,546	7,320,227
297	Lee	1,141,463	2,756,765	3,898,228	1,141,463	2,789,861	3,931,324
299	Lempster	238,305	1,059,350	1,297,655	238,305	1,049,777	1,288,082

Gov's Recommended Adequacy Funding - No Change To Current Law

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		SWEPT (Retained Tax)	Adequacy (State Cash)	Total State Adequacy Funding	SWEPT (Retained Tax)	Adequacy (State Cash)	Total State Adequacy Funding
		363,516,836	716,948,320	1,080,465,156	363,516,836	718,700,887	1,082,217,723
Loc #	State Total						
303	Lincoln	2,256,065	0	2,256,065	2,256,065	0	2,256,065
311	Lisbon	243,114	1,655,300	1,898,414	243,114	1,660,696	1,903,810
315	Litchfield	1,836,098	5,191,074	7,027,172	1,836,098	5,244,410	7,080,508
317	Littleton	1,225,747	4,155,831	5,381,578	1,225,747	4,067,194	5,292,941
319	Londonderry	7,179,642	12,193,579	19,373,221	7,179,642	12,371,344	19,550,986
321	Loudon	1,102,176	2,454,514	3,556,690	1,102,176	2,486,019	3,588,195
323	Lyman	138,105	114,156	252,261	138,105	115,774	253,879
327	Lyme	697,467	597,355	1,294,822	697,467	609,047	1,306,514
329	Lyndeborough	361,579	419,186	780,765	361,579	426,680	788,259
331	Madbury	485,067	1,224,076	1,709,143	485,067	1,239,423	1,724,490
333	Madison	1,141,597	316,877	1,458,474	1,141,597	329,325	1,470,922
335	Manchester	19,626,112	108,192,796	127,818,908	19,626,112	108,314,601	127,940,713
339	Marlborough	320,747	1,552,452	1,873,199	320,747	1,547,829	1,868,576
341	Marlow	137,036	713,508	850,544	137,036	709,953	846,989
344	Martin's Location	75	0	75	75	0	75
345	Mason	341,707	423,706	765,413	341,707	430,817	772,524
347	Meredith	4,700,502	0	4,700,502	4,700,502	0	4,700,502
351	Merrimack	6,986,042	9,927,463	16,913,505	6,986,042	10,090,898	17,076,940
353	Middleton	404,724	1,591,964	1,996,688	404,724	1,578,203	1,982,927
355	Milan	223,047	1,302,367	1,525,414	223,047	1,292,884	1,515,931
357	Milford	3,091,424	7,534,312	10,625,736	3,091,424	7,629,857	10,721,281
358	Millsfield	13,261	0	13,261	13,261	0	13,261
359	Milton	927,145	3,534,045	4,461,190	927,145	3,508,968	4,436,113
365	Monroe	153,473	536,668	690,141	153,473	543,481	696,954
367	Mont Vernon	613,220	1,447,680	2,060,900	613,220	1,466,522	2,079,742
369	Moultonborough	7,151,245	0	7,151,245	7,151,245	0	7,151,245
371	Nashua	18,542,760	64,654,778	83,197,538	18,542,760	64,087,458	82,630,218
375	Nelson	195,584	150,788	346,372	195,584	153,691	349,275
377	New Boston	1,331,005	3,101,492	4,432,497	1,331,005	3,143,022	4,474,027
379	Newbury	2,104,481	0	2,104,481	2,104,481	0	2,104,481
381	New Castle	1,666,173	0	1,666,173	1,666,173	0	1,666,173
383	New Durham	896,537	706,757	1,603,294	896,537	723,173	1,619,710
387	Newfields	503,058	681,618	1,184,676	503,058	692,626	1,195,684
389	New Hampton	628,524	790,064	1,418,588	628,524	803,108	1,431,632
391	Newington	952,422	0	952,422	952,422	0	952,422
393	New Ipswich	903,792	2,726,832	3,630,624	903,792	2,755,649	3,659,441
395	New London	2,359,231	0	2,359,231	2,359,231	0	2,359,231
399	Newmarket	1,896,048	3,034,517	4,930,565	1,896,048	3,084,149	4,980,197
401	Newport	904,740	7,651,036	8,555,776	904,740	7,682,319	8,587,059
403	Newton	1,089,154	1,469,901	2,559,055	1,089,154	1,495,377	2,584,531
404	Northfield	754,673	4,220,308	4,974,981	754,673	4,194,247	4,948,920
405	North Hampton	2,171,558	0	2,171,558	2,171,558	0	2,171,558
407	Northumberland	196,962	3,063,380	3,260,342	196,962	3,078,847	3,275,809
411	Northwood	1,167,476	1,994,501	3,161,977	1,167,476	2,021,887	3,189,363
413	Nottingham	1,433,303	2,166,086	3,599,389	1,433,303	2,198,678	3,631,981
414	Odell	4,248	0	4,248	4,248	0	4,248
415	Orange	56,615	207,270	263,885	56,615	208,855	265,470
417	Orford	283,900	348,303	632,203	283,900	353,990	637,890
419	Ossipee	1,718,079	2,355,364	4,073,443	1,718,079	2,249,032	3,967,111
425	Pelham	3,553,614	4,124,718	7,678,332	3,553,614	4,197,145	7,750,759
427	Pembroke	1,328,586	5,677,646	7,006,232	1,328,586	5,622,935	6,951,521
429	Penacook	763,151	5,542,106	6,305,257	763,151	5,556,793	6,319,944
431	Peterborough	1,419,713	2,154,164	3,573,877	1,419,713	2,187,850	3,607,563
435	Piermont	186,859	299,764	486,623	186,859	303,357	490,216
436	Pinkham's Grant	4,311	0	4,311	4,311	0	4,311
437	Pittsburg	678,002	0	678,002	678,002	0	678,002
439	Pittsfield	619,294	5,180,674	5,799,968	619,294	5,202,936	5,822,230
441	Plainfield	589,820	743,719	1,333,539	589,820	755,337	1,345,157
443	Plaistow	1,989,012	2,734,226	4,723,238	1,989,012	2,781,370	4,770,382
447	Plymouth	868,029	4,130,536	4,998,565	868,029	4,100,349	4,968,378
449	Portsmouth	11,022,761	0	11,022,761	11,022,761	0	11,022,761
451	Randolph	129,517	2,926	132,443	129,517	4,322	133,839
453	Raymond	2,149,136	4,620,143	6,769,279	2,149,136	4,648,012	6,797,148

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		SWEPT (Retained Tax)	Adequacy (State Cash)	Total State Adequacy Funding	SWEPT (Retained Tax)	Adequacy (State Cash)	Total State Adequacy Funding
Loc #	State Total	363,516,836	716,948,320	1,080,465,156	363,516,836	718,700,887	1,082,217,723
455	Richmond	211,050	798,285	1,009,335	211,050	788,691	999,741
459	Rindge	1,412,531	1,178,244	2,590,775	1,412,531	1,204,182	2,616,713
461	Rochester	5,437,627	25,949,553	31,387,180	5,437,627	25,876,016	31,313,643
463	Rollinsford	575,515	790,220	1,365,735	575,515	802,816	1,378,331
465	Roxbury	43,041	79,369	122,410	43,041	80,324	123,365
467	Rumney	363,048	640,983	1,004,031	363,048	642,981	1,006,029
471	Rye	5,474,271	0	5,474,271	5,474,271	0	5,474,271
473	Salem	9,339,468	7,986,537	17,326,005	9,339,468	8,155,355	17,494,823
475	Salisbury	278,354	529,232	807,586	278,354	537,213	815,567
477	Sanbornton	1,104,993	338,235	1,443,228	1,104,993	352,009	1,457,002
479	Sandown	1,350,477	3,869,053	5,219,530	1,350,477	3,910,809	5,261,286
483	Sandwich	917,918	0	917,918	917,918	0	917,918
485	Seabrook	3,323,319	1,693,104	5,016,423	3,323,319	1,749,400	5,072,719
487	Sharon	94,536	70,216	164,752	94,536	71,505	166,041
489	Shelburne	95,638	102,553	198,191	95,638	104,353	199,991
491	Somersworth	2,346,763	9,061,891	11,408,654	2,346,763	9,005,684	11,352,447
495	South Hampton	277,255	276,857	554,112	277,255	281,465	558,720
497	Springfield	407,250	364,580	771,830	407,250	372,111	779,361
499	Stark	148,594	315,442	464,036	148,594	318,589	467,183
501	Stewartstown	201,966	685,107	887,073	201,966	676,501	878,467
503	Stoddard	544,079	186,608	730,687	544,079	194,310	738,389
507	Strafford	1,186,486	2,158,094	3,344,580	1,186,486	2,184,401	3,370,887
509	Stratford	156,841	702,272	859,113	156,841	690,020	846,861
511	Stratham	2,670,500	2,134,422	4,804,922	2,670,500	2,177,617	4,848,117
512	Sugar Hill	389,486	0	389,486	389,486	0	389,486
513	Sullivan	98,362	656,569	754,931	98,362	653,618	751,980
514	Success	16,982	0	16,982	16,982	0	16,982
515	Sunapee	2,831,565	0	2,831,565	2,831,565	0	2,831,565
519	Surry	150,535	337,573	488,108	150,535	341,573	492,108
521	Sutton	592,470	636,696	1,229,166	592,470	648,382	1,240,852
523	Swanzy	1,225,744	6,360,630	7,586,374	1,225,744	6,336,657	7,562,401
525	Tamworth	776,073	1,059,635	1,835,708	776,073	1,011,431	1,787,504
527	Temple	312,780	252,975	565,755	312,780	258,663	571,443
531	Thornton	949,944	602,460	1,552,404	949,944	615,049	1,564,993
532	Tilton	1,282,630	1,470,408	2,753,038	1,282,630	1,381,870	2,664,500
535	Troy	261,517	2,282,553	2,544,070	261,517	2,287,182	2,548,699
537	Tuftonboro	2,337,640	0	2,337,640	2,337,640	0	2,337,640
539	Unity	244,132	836,780	1,080,912	244,132	827,435	1,071,567
543	Wakefield	2,494,360	1,030,482	3,524,842	2,494,360	1,065,437	3,559,797
545	Walpole	812,857	1,381,317	2,194,174	812,857	1,400,695	2,213,552
547	Warner	591,683	1,210,555	1,802,238	591,683	1,226,794	1,818,477
549	Warren	140,214	819,713	959,927	140,214	817,042	957,256
551	Washington	460,009	96,321	556,330	460,009	101,639	561,648
553	Waterville Valley	764,424	0	764,424	764,424	0	764,424
555	Weare	1,847,094	6,970,989	8,818,083	1,847,094	7,034,204	8,881,298
557	Webster	402,046	685,494	1,087,540	402,046	697,159	1,099,205
559	Wentworth	202,020	733,013	935,033	202,020	722,404	924,424
561	Wentworth's Location	14,526	0	14,526	14,526	0	14,526
563	Westmoreland	307,921	726,383	1,034,304	307,921	734,810	1,042,731
567	Whitefield	429,609	2,103,974	2,533,583	429,609	2,096,575	2,526,184
569	Wilmot	361,672	519,167	880,839	361,672	527,385	889,057
571	Wilton	841,009	1,182,205	2,023,214	841,009	1,202,829	2,043,838
573	Winchester	569,015	4,209,457	4,778,472	569,015	4,221,313	4,790,328
575	Windham	5,461,276	8,116,731	13,578,007	5,461,276	8,239,242	13,700,518
579	Windsor	52,957	39,292	92,249	52,957	39,974	92,931
583	Wolfeboro	5,134,747	0	5,134,747	5,134,747	0	5,134,747
585	Woodstock	668,373	168,702	837,075	668,373	175,956	844,329
	Unincorporated Towns	24,121.00		24,121	24,121		24,121

New Hampshire Department of Education
Division of Education Analytics and Resources
Bureau of School Finance

District Public School Adequacy Aid History, As of March 2025											
Row #	Activity	Actual							Estimate		
		FY 2018	FY 2019	FY2020 ²	FY2021 ³	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Based Rates Per Pupil (CPI Increase Every New State Budget)							2% Increase Each Year				
1	ADM - Kindergarten	1,818.03	1,818.03	3,708.78	3,708.78	3,786.66	3,786.66	4,100.00	4,182.00	4,265.64	4,350.95
2	ADM - Grades 1-12	3,636.06	3,636.06	3,708.78	3,708.78	3,786.66	3,786.66	4,100.00	4,182.00	4,265.64	4,350.95
3	F&R	1,818.02	1,818.02	1,854.38	1,854.38	1,893.32	1,893.32	2,300.00	2,346.00	2,392.92	2,440.78
4	SPED	1,956.09	1,956.09	1,995.21	1,995.21	2,037.11	2,037.11	2,100.00	2,142.00	2,184.84	2,228.54
5	ELL	711.40	711.40	725.63	725.63	740.87	740.87	800.00	816.00	832.32	-
6	3rd Gr	711.40	711.40	725.63	725.63	740.87	740.87	-	-	-	-
Total ADMs											
	Loss In ADM Each Year	(2,137)	(1,560)	2,628	(1,440)	(6,904)	(983)	(2,000)	(2,489)	(2,918)	(1,824)
	Percent Drop	-1.26%	-0.93%	1.58%	-0.85%	-4.13%	-0.61%	-1.25%	-1.58%	-1.88%	-1.20%
7	Base ADM	167,656	166,096	168,724	167,284	160,380	159,397	157,397	154,908	151,990	150,166
8	F&R ADM	45,154	45,734	48,082	45,685	38,774	37,134	41,666	41,770	40,874	40,874
9	SPED ADM	27,787	28,484	29,563	29,374	29,715	30,393	30,963	31,469	31,469	31,469
10	ELL ADM	4,011	4,732	5,264	4,971	4,645	4,852	5,127	5,453	5,453	5,453
11	3rd Gr ADM	2,335	2,141	2,289	2,289	2,483	2,681	-	-	-	-
12	Home School Aid ADM ¹	29	-	-	39	-	-	-	40	40	40
Total Cost of Adequacy											
13	ADM	609,605,603	603,934,684	625,761,540	620,420,601	607,304,531	603,580,627	645,327,039	647,825,111	648,332,917	653,363,560
14	F&R	82,090,766	83,144,468	89,163,071	84,716,585	73,411,590	82,373,374	95,831,077	97,993,277	97,808,433	99,764,667
15	SPED	54,353,188	55,717,918	58,984,181	58,607,615	60,532,724	61,904,968	65,022,522	67,407,190	68,755,333	70,130,541
16	ELL	2,853,255	3,366,504	3,819,559	3,607,017	3,441,186	3,594,580	4,101,987	4,449,611	4,538,604	4,629,395
17	3rd Gr	1,661,404	1,522,832	1,661,320	1,646,814	1,839,580	1,985,941	-	-	-	-
18	Home School Aid ³	104,275	-	-	143,741	-	-	-	165,353	168,660	169,968
19	Total Cost of Adequacy	750,668,490	747,686,406	779,389,670	769,142,373	746,529,610	753,567,529	810,282,624	817,840,541	819,603,947	828,058,132
Additional Aid Components of the Adequacy Formula											
20	Stabilization	144,578,084	138,234,410	157,245,996	157,262,893	157,467,805	157,965,052	-	-	-	-
21	Additional F&R Aid ³	-	-	-	11,737,621	-	-	-	-	-	-
22	Fiscal Disparity Aid ³	-	-	-	47,508,001	-	-	-	-	-	-
23	ADM Adjustments ⁴					38,932,323	12,066,066	-	-	-	-
24	Relief Aid					17,500,000	17,500,000	-	-	-	-
25	SWEPT Reduction Holdharmless ⁵						16,703,843	-	-	-	-
26	Extraordinary Needs Grant						14,318,854	178,655,457	158,919,869	184,925,544	178,619,094
27	New Hold Harmless							49,995,832	59,118,009	47,294,408	47,294,408
28	95% Hold Harmless	463,541	284,931	13,297	1,238,354	-	153,809	-	-	-	-
29	Total Adequacy Grant	561,750,905	552,624,220	599,249,581	649,429,577	624,823,445	696,263,515	701,480,825	700,054,433	716,948,320	718,700,887
30	Total SWEPT	363,148,601	363,099,673	363,246,023	363,068,238	363,283,225	263,098,498	363,786,975	364,350,537	363,516,836	363,516,836
31	Total Adequacy	924,899,506	915,723,893	962,495,604	1,012,497,815	988,106,670	959,362,013	1,065,267,800	1,064,404,970	1,080,465,156	1,082,217,723

¹Home school aid was based on if excess appropriations exist in the adequacy budget line, prior to FY 25. For example, FY 19, 20, 22, 23, & 24 did not have sufficient appropriations for Home School Aid to be paid.

²Starting in FY 19-20 full day kindergarten students are calculated at a full 1.00 ADM for payments. Therefore, a jump in ADM is seen due to previously 0.5 ADMs being counted as 1.0.

³For FY20-21 only, an additional onetime aid payment will be made based on F&R percentage of student population and equalized valuation. In addition, a fiscal disparity payment will be made based on property valuation per pupil.

⁴ADM adjustments were made to all ADMs in FY 22 by comparing the post- & pre-pandemic ADMs and selecting the greater ADM. Additionally, FY 23 allowed the Department to bring the F&R ADM back to pre-pandemic ratios.

⁵One-time aid related to the one-time SWEPT tax cut to ensure no district received less in SWEPT grants funding due to the SWEPT tax cut.

⁶95% Hold Harmless is a requirement in statute that final adequacy aid cannot be less than 95% of the estimated adequacy number provided on November 15th of the prior fiscal year.

SFY 2026 - District Public School Adequacy Formula

	Base Aid Amount Per Pupil		Pupil Count		Calculation	Explanation
Base Adequacy Aid (Amount adjusted by 2% every year)	\$ 4,265.64	X	Pupils during School Year (SY) 2024-2025	=	Base Adequacy Aid Amount	Based on Average Daily <u>Membership</u> for all students enrolled in the district public school Based on free and reduced price meal eligible students Based on students receiving special education services. Based on students who are english language learners Base Aid + Differential Aid categories is the cost of an adequate education. Sometimes referred to as constitutional adequacy. Subtract the SWEPT required to be raised & retained locally to determine preliminary grant, but total education grant cannot be negative. Add Extraordinary Needs, If eligible The preliminary grant is a necessary measurement to determine if a hold harmless grant is required. Add Hold Harmless, if eligible Final adequacy grant is calculated by calculating the cost of an adequate education, subtracting SWEPT, adding additional grants as eligible. Final education grant cannot be negative.
					+	
Differentiated Aid F&R = Free and Reduced Price Meals SPED = Special Education ELL = English Language Learners (Amount adjusted by 2% every year)	\$ 2,392.92	X	Pupils during School Year (SY) 2024-2025	=	F&R Aid Amount	
					+	
	\$ 2,184.84	X	Pupils during School Year (SY) 2024-2025	=	SPED Aid Amount	
					+	
	\$ 832.32	X	Pupils during School Year (SY) 2024-2025	=	ELL Aid Amount	
					=	
					Adequate Education Cost	
					Cost of An Adequate Education	
					-	
					Subtract SWEPT	
					(Statewide Education Property Tax)	
					+	
					Add Extraordinary Needs	
Additional Grants = Extraordinary Needs + Hold Harmless Grant					Extraordinary Needs Grant	
					=	
					Preliminary Grant	
					Preliminary Adequacy Grant	
					Add Hold Harmless	
					Hold Harmless Grant	
					=	
					Adequacy Grant	
					Adequacy Grant	

Note: The "Final Adequacy Grant" as depicted in this document is meant to illustrate how the adequacy grant provided in the form of a check to the districts is calculated. The total adequacy award includes the SWEPT funding retained locally which is recorded as a State SWEPT Grant in both district and State ledgers.