

House Finance Division II

March 10, 2025

Education Freedom Account (EFA) Finance Documents

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

Education Freedom Accounts (EFA) Budget Estimates Fiscal Years 2025 to 2027

Based on the 3/1/2025 payment, NHED estimate EFA Aid to be as follows:

Description	FY25	FY26	FY27
ADM Estimate	5,794	6,500	7,500
Total Expenditures	\$30,542,268	\$34,850,932	\$41,103,438
EFA Phase-Out For District – ADM	309	309	309
Phase-Out Expenditures	\$1,080,027	\$1,226,759	\$1,251,294

SFY 2026 - Education Freedom Account (EFA) Funding Formula

<p style="text-align: center;">Base Adequacy Aid (Amount adjusted by 2% every year)</p>	Base Aid Amount Per Pupil	X	Pupil Count	=	Calculation	<p>Explanation</p> <p>Snapshot pupil count is done four times throughout the school year which is required to get the full grant award.</p> <p>Based on free and reduced price meal eligible students</p> <p>Based on students eligible for receiving special education services.</p> <p>Based on students who are english language learners</p> <p>Based on students who are english language learners</p> <p>Base Aid + Differential Aid categories is the cost of an adequate education.</p>	
	\$ 4,265.64		Pupil Count During SY 2025-2026		Base Adequacy Aid Amount		
	+						
	<p style="text-align: center;">Differentiated Aid</p> <p>F&R = Free and Reduced Price Meals</p> <p>SPED = Special Education</p> <p>ELL = English Language Learners</p> <p>(Amount adjusted by 2% every year)</p>	F&R Amount Per Pupil	X	Pupil Count	=		Calculation
		\$ 2,392.92		Pupil Count During SY 2025-2026			F&R Aid Amount
+							
SPED Amount Per Pupil		X	Pupil Count	=	Calculation		
\$ 2,184.84			Pupil Count During SY 2025-2026		SPED Aid Amount		
+							
ELL Amount Per Pupil	X	Pupil Count	=	Calculation			
\$ 832.32		Pupil Count During SY 2025-2026		ELL Aid Amount			
=							
Adequate Education Cost							
Cost of An Adequate Education							
<p>Education Freedom Account Students receive the same "Cost of An Adequate Education" funding as District Public Schools.</p>							

Education Freedom Account Distribution Schedule		
Eligibly Date	Fund Allocation Date	Allocation Percentage
August 2nd	September 1st	20 Percent
October 2nd	November 1st	20 Percent
December 2nd	January 1st	30 Percent
March 2nd	April 1st	30 Percent

EFA students are determined eligible on the 2nd day of the month prior to receive a distribution. Per RSA 194-F, the distribution percentage is the same as district adequacy.

Once the student is determined eligible, they must not be full-time enrolled in another district or charter public school to remain eligible.

Funding is returned to the State, if the student exits the program.

New Hampshire Department of Education
Division of Education Analytics and Resources
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Education Freedom Account Enrollment History FY 2022 to FY 2027							
Row #	Activity	Actual			Estimate		
		FY22	FY23	FY24	FY25	FY26	FY27
		Based Rates Per Pupil (CPI Increase Every New State Budget)			2% Increase Each Year		
1	ADM - Grades K-12	3,786.66	3,786.66	4,100.00	4,182.00	4,265.64	4,350.95
2	F&R	1,893.32	1,893.32	2,300.00	2,346.00	2,392.92	2,440.78
3	SPED	2,037.11	2,037.11	2,100.00	2,142.00	2,184.84	2,228.54
4	ELL	740.87	740.87	800.00	816.00	832.32	848.97
5	3rd Gr	740.87	740.87	-	-	-	-
Total ADMs							
6	Base	1,635	3,025	4,211	5,794	6,500	7,500
7	Free and Reduced (F&R)	879	1,504	1,871	2,265	2,523	2,467
8	Special Education (SpEd)	88	187	264	461	492	1,046
9	English Language Learner (ELL)	81	10	8	13	13	140
10	3rd Grade Reading (3rd Gr)	3	3	N/A	N/A	N/A	N/A
Total Expenditures							
11	Base	6,191,189	11,454,647	17,265,100	24,230,508	27,726,660	32,632,125
12	Free and Reduced (F&R)	1,664,228	2,847,553	4,303,300	5,313,690	6,037,436	6,021,404
13	Special Education (SpEd)	179,266	380,940	554,400	987,462	1,076,017	2,331,053
14	English Language Learner (ELL)	60,010	7,409	6,400	10,608	10,820	118,856
15	3rd Grade Reading (3rd Gr)	2,223	2,223	-	-	-	-
16	Total Expenditures	8,096,916	14,692,771	22,129,200	30,542,268	34,850,932	41,103,438

Education Freedom Accounts By Residence Of Student SFY 2025		Education Freedom Accounts By Residence Of Student , Cost of An Adequate Education Calculation								Total Calculated Cost of an Adequate Education
		Base Aid		Federal Free & Reduced (F&R) Price Meal Eligible Aid		Special Education Aid		English Language Learner Aid		
		2024-2025 EFA Membership as of Mar 1	Base Adequacy Aid	2024-2025 EFA F&R Membership as of Mar 1	Free or Reduced Differentiated Aid	2024-2025 SPED Membership as of Mar 1	Special Education Differentiated Aid	2024-2025 ELL Membership as of Mar 1	ELL Differentiated Aid	
		ADM	\$4,182.00	ADM	\$2,346.00	ADM	\$2,142.00	ADM	\$816.00	
Loc #	State Total	5,794	\$ 24,230,508	2,265	\$ 5,313,690	461	\$ 987,462	13	\$ 10,608	\$ 30,542,268
3	Acworth	1	4,182	-	-	1	2,142	-	-	6,324
5	Albany	-	-	-	-	-	-	-	-	-
7	Alexandria	16	66,912	9	21,114	2	4,284	-	-	92,310
9	Allenstown	24	100,368	10	23,460	4	8,568	-	-	132,396
11	Alstead	5	20,910	3	7,038	-	-	-	-	27,948
15	Alton	47	196,554	22	51,612	8	17,136	-	-	265,302
17	Amherst	34	142,188	11	25,806	8	17,136	-	-	185,130
19	Andover	23	96,186	4	9,384	1	2,142	-	-	107,712
21	Antrim	30	125,460	12	28,152	4	8,568	-	-	162,180
23	Ashland	9	37,638	7	16,422	-	-	-	-	54,060
27	Atkinson	6	25,092	3	7,038	-	-	-	-	32,130
29	Auburn	11	46,002	-	-	1	2,142	-	-	48,144
31	Barnstead	21	87,822	7	16,422	-	-	-	-	104,244
33	Barrington	53	221,646	19	44,574	3	6,426	-	-	272,646
35	Bartlett	7	29,274	5	11,730	-	-	-	-	41,004
39	Bath	12	50,184	8	18,768	-	-	-	-	68,952
41	Bedford	39	163,098	7	16,422	4	8,568	-	-	188,088
43	Belmont	53	221,646	20	46,920	-	-	-	-	268,566
45	Bennington	16	66,912	8	18,768	3	6,426	-	-	92,106
47	Benton	1	4,182	1	2,346	-	-	-	-	6,528
51	Berlin	61	255,102	36	84,456	5	10,710	-	-	350,268
53	Bethlehem	13	54,366	8	18,768	-	-	-	-	73,134
55	Boscawen	33	138,006	9	21,114	2	4,284	-	-	163,404
57	Bow	33	138,006	10	23,460	7	14,994	-	-	176,460
59	Bradford	19	79,458	4	9,384	-	-	-	-	88,842
63	Brentwood	7	29,274	-	-	2	4,284	-	-	33,558
65	Bridgewater	3	12,546	-	-	-	-	-	-	12,546
67	Bristol	20	83,640	4	9,384	1	2,142	-	-	95,166
69	Brookfield	5	20,910	2	4,692	1	2,142	-	-	27,744
71	Brookline	18	75,276	1	2,346	2	4,284	-	-	81,906
73	Cambridge	-	-	-	-	-	-	-	-	-
75	Campton	7	29,274	7	16,422	-	-	-	-	45,696
77	Canaan	7	29,274	2	4,692	-	-	-	-	33,966
79	Candia	25	104,550	6	14,076	1	2,142	-	-	120,768
81	Canterbury	14	58,548	5	11,730	-	-	-	-	70,278
83	Carroll	2	8,364	2	4,692	-	-	-	-	13,056
87	Center Harbor	4	16,728	4	9,384	-	-	-	-	26,112
89	Charlestown	21	87,822	9	21,114	1	2,142	-	-	111,078
91	Chatham	-	-	-	-	-	-	-	-	-
93	Chester	9	37,638	2	4,692	-	-	-	-	42,330
95	Chesterfield	27	112,914	8	18,768	4	8,568	-	-	140,250
99	Chichester	24	100,368	5	11,730	2	4,284	-	-	116,382
101	Claremont	77	322,014	43	100,878	-	-	-	-	422,892

Education Freedom Accounts By Residence Of Student SFY 2025		Education Freedom Accounts By Residence Of Student , Cost of An Adequate Education Calculation								Total Calculated Cost of an Adequate Education
		Base Aid		Federal Free & Reduced (F&R) Price Meal Eligible Aid		Special Education Aid		English Language Learner Aid		
		2024-2025 EFA Membership as of Mar 1	Base Adequacy Aid	2024-2025 EFA F&R Membership as of Mar 1	Free or Reduced Differentiated Aid	2024-2025 SPED Membership as of Mar 1	Special Education Differentiated Aid	2024-2025 ELL Membership as of Mar 1	ELL Differentiated Aid	
		ADM	\$4,182.00	ADM	\$2,346.00	ADM	\$2,142.00	ADM	\$816.00	
Loc #	State Total	5,794	\$ 24,230,508	2,265	\$ 5,313,690	461	\$ 987,462	13	\$ 10,608	\$ 30,542,268
103	Clarksville	-	-	-	-	-	-	-	-	-
105	Colebrook	9	37,638	4	9,384	-	-	-	-	47,022
107	Columbia	1	4,182	1	2,346	-	-	-	-	6,528
111	Concord	167	698,394	61	143,106	19	40,698	1	816	883,014
113	Conway	21	87,822	5	11,730	-	-	-	-	99,552
115	Cornish	4	16,728	1	2,346	-	-	-	-	19,074
117	Croydon	10	41,820	2	4,692	-	-	-	-	46,512
119	Dalton	10	41,820	8	18,768	-	-	-	-	60,588
123	Danbury	13	54,366	2	4,692	2	4,284	-	-	63,342
125	Danville	14	58,548	2	4,692	1	2,142	-	-	65,382
127	Deerfield	15	62,730	2	4,692	-	-	-	-	67,422
129	Deering	20	83,640	11	25,806	2	4,284	-	-	113,730
131	Derry	78	326,196	26	60,996	15	32,130	-	-	419,322
133	Dix's Grant	-	-	-	-	-	-	-	-	-
134	Dixville	-	-	-	-	-	-	-	-	-
139	Dorchester	2	8,364	2	4,692	-	-	-	-	13,056
141	Dover	93	388,926	32	75,072	12	25,704	-	-	489,702
143	Dublin	39	163,098	29	68,034	4	8,568	-	-	239,700
147	Dummer	8	33,456	3	7,038	3	6,426	-	-	46,920
149	Dunbarton	12	50,184	2	4,692	-	-	-	-	54,876
151	Durham	14	58,548	5	11,730	2	4,284	-	-	74,562
153	East Kingston	6	25,092	3	7,038	-	-	-	-	32,130
155	Easton	-	-	-	-	-	-	-	-	-
159	Eaton	4	16,728	-	-	-	-	-	-	16,728
161	Effingham	11	46,002	8	18,768	-	-	-	-	64,770
162	Ellsworth	-	-	-	-	-	-	-	-	-
163	Enfield	9	37,638	-	-	-	-	-	-	37,638
165	Epping	21	87,822	14	32,844	5	10,710	-	-	131,376
167	Epsom	10	41,820	4	9,384	4	8,568	-	-	59,772
171	Errol	2	8,364	2	4,692	-	-	-	-	13,056
173	Exeter	31	129,642	16	37,536	4	8,568	-	-	175,746
175	Farmington	39	163,098	16	37,536	3	6,426	-	-	207,060
177	Fitzwilliam	18	75,276	3	7,038	2	4,284	-	-	86,598
179	Francestown	23	96,186	6	14,076	-	-	-	-	110,262
183	Franconia	-	-	-	-	-	-	-	-	-
185	Franklin	64	267,648	24	56,304	4	8,568	-	-	332,520
187	Freedom	1	4,182	-	-	-	-	-	-	4,182
189	Fremont	6	25,092	1	2,346	-	-	-	-	27,438
191	Gilford	24	100,368	6	14,076	2	4,284	-	-	118,728
195	Gilmanton	23	96,186	3	7,038	-	-	-	-	103,224
197	Gilsum	1	4,182	1	2,346	-	-	-	-	6,528
199	Goffstown	65	271,830	28	65,688	15	32,130	-	-	369,648
201	Gorham	35	146,370	14	32,844	3	6,426	-	-	185,640

Education Freedom Accounts By Residence Of Student SFY 2025		Education Freedom Accounts By Residence Of Student , Cost of An Adequate Education Calculation								Total Calculated Cost of an Adequate Education
		Base Aid		Federal Free & Reduced (F&R) Price Meal Eligible Aid		Special Education Aid		English Language Learner Aid		
		2024-2025 EFA Membership as of Mar 1	Base Adequacy Aid	2024-2025 EFA F&R Membership as of Mar 1	Free or Reduced Differentiated Aid	2024-2025 SPED Membership as of Mar 1	Special Education Differentiated Aid	2024-2025 ELL Membership as of Mar 1	ELL Differentiated Aid	
		ADM	\$4,182.00	ADM	\$2,346.00	ADM	\$2,142.00	ADM	\$816.00	
Loc #	State Total	5,794	\$ 24,230,508	2,265	\$ 5,313,690	461	\$ 987,462	13	\$ 10,608	\$ 30,542,268
203	Goshen	8	33,456	5	11,730	-	-	-	-	45,186
209	Grafton	11	46,002	6	14,076	-	-	-	-	60,078
211	Grantham	7	29,274	5	11,730	-	-	-	-	41,004
213	Greenfield	19	79,458	7	16,422	1	2,142	-	-	98,022
215	Greenland	7	29,274	-	-	1	2,142	-	-	31,416
219	Greenville	19	79,458	9	21,114	-	-	-	-	100,572
221	Groton	-	-	-	-	-	-	-	-	-
222	Hale's Location	-	-	-	-	-	-	-	-	-
223	Hampstead	7	29,274	4	9,384	3	6,426	-	-	45,084
225	Hampton	30	125,460	8	18,768	4	8,568	-	-	152,796
227	Hampton Falls	9	37,638	-	-	-	-	-	-	37,638
231	Hancock	6	25,092	2	4,692	-	-	-	-	29,784
233	Hanover	3	12,546	-	-	-	-	-	-	12,546
235	Harrisville	10	41,820	7	16,422	-	-	-	-	58,242
236	Hart's Location	-	-	-	-	-	-	-	-	-
238	Haverhill	34	142,188	13	30,498	3	6,426	-	-	179,112
243	Hebron	2	8,364	-	-	-	-	-	-	8,364
245	Henniker	34	142,188	16	37,536	2	4,284	-	-	184,008
247	Hill	6	25,092	2	4,692	-	-	-	-	29,784
249	Hillsboro	58	242,556	25	58,650	2	4,284	-	-	305,490
255	Hinsdale	16	66,912	11	25,806	3	6,426	-	-	99,144
257	Holderness	2	8,364	-	-	-	-	-	-	8,364
259	Hollis	13	54,366	3	7,038	2	4,284	-	-	65,688
261	Hooksett	43	179,826	18	42,228	2	4,284	-	-	226,338
263	Hopkinton	19	79,458	5	11,730	1	2,142	-	-	93,330
267	Hudson	62	259,284	15	35,190	6	12,852	-	-	307,326
271	Jackson	2	8,364	2	4,692	-	-	-	-	13,056
273	Jaffrey	32	133,824	11	25,806	2	4,284	-	-	163,914
275	Jefferson	14	58,548	10	23,460	-	-	-	-	82,008
279	Keene	73	305,286	35	82,110	7	14,994	-	-	402,390
281	Kensington	7	29,274	-	-	-	-	-	-	29,274
283	Kingston	18	75,276	7	16,422	3	6,426	-	-	98,124
285	Laconia	97	405,654	49	114,954	13	27,846	-	-	548,454
287	Lancaster	13	54,366	8	18,768	1	2,142	-	-	75,276
291	Landaff	-	-	-	-	-	-	-	-	-
293	Langdon	1	4,182	1	2,346	-	-	-	-	6,528
295	Lebanon	10	41,820	3	7,038	1	2,142	-	-	51,000
297	Lee	13	54,366	2	4,692	3	6,426	-	-	65,484
299	Lempster	8	33,456	6	14,076	2	4,284	-	-	51,816
303	Lincoln	2	8,364	-	-	-	-	-	-	8,364
311	Lisbon	7	29,274	4	9,384	1	2,142	-	-	40,800
315	Litchfield	47	196,554	10	23,460	4	8,568	-	-	228,582
317	Littleton	47	196,554	20	46,920	3	6,426	-	-	249,900

Education Freedom Accounts By Residence Of Student SFY 2025		Education Freedom Accounts By Residence Of Student , Cost of An Adequate Education Calculation								Total Calculated Cost of an Adequate Education
		Base Aid		Federal Free & Reduced (F&R) Price Meal Eligible Aid		Special Education Aid		English Language Learner Aid		
		2024-2025 EFA Membership as of Mar 1	Base Adequacy Aid	2024-2025 EFA F&R Membership as of Mar 1	Free or Reduced Differentiated Aid	2024-2025 SPED Membership as of Mar 1	Special Education Differentiated Aid	2024-2025 ELL Membership as of Mar 1	ELL Differentiated Aid	
		ADM	\$4,182.00	ADM	\$2,346.00	ADM	\$2,142.00	ADM	\$816.00	
Loc #	State Total	5,794	\$ 24,230,508	2,265	\$ 5,313,690	461	\$ 987,462	13	\$ 10,608	\$ 30,542,268
319	Londonderry	48	200,736	20	46,920	1	2,142	-	-	249,798
321	Loudon	38	158,916	8	18,768	1	2,142	-	-	179,826
323	Lyman	7	29,274	5	11,730	-	-	-	-	41,004
327	Lyme	-	-	-	-	-	-	-	-	-
329	Lyndeborough	12	50,184	6	14,076	1	2,142	-	-	66,402
331	Madbury	5	20,910	2	4,692	-	-	-	-	25,602
333	Madison	11	46,002	6	14,076	1	2,142	-	-	62,220
335	Manchester	694	2,902,308	342	802,332	62	132,804	9	7,344	3,844,788
339	Marlborough	4	16,728	3	7,038	-	-	-	-	23,766
341	Marlow	1	4,182	1	2,346	-	-	-	-	6,528
344	Martin's Location	-	-	-	-	-	-	-	-	-
345	Mason	18	75,276	3	7,038	2	4,284	-	-	86,598
347	Meredith	11	46,002	4	9,384	1	2,142	-	-	57,528
351	Merrimack	71	296,922	24	56,304	3	6,426	-	-	359,652
353	Middleton	8	33,456	3	7,038	-	-	-	-	40,494
355	Milan	4	16,728	2	4,692	-	-	-	-	21,420
357	Milford	54	225,828	16	37,536	8	17,136	-	-	280,500
358	Millsfield	-	-	-	-	-	-	-	-	-
359	Milton	18	75,276	6	14,076	3	6,426	-	-	95,778
365	Monroe	-	-	-	-	-	-	-	-	-
367	Mont Vernon	18	75,276	2	4,692	7	14,994	-	-	94,962
369	Moultonborough	15	62,730	4	9,384	1	2,142	-	-	74,256
371	Nashua	286	1,196,052	127	297,942	19	40,698	2	1,632	1,536,324
375	Nelson	21	87,822	10	23,460	-	-	-	-	111,282
377	New Boston	35	146,370	8	18,768	2	4,284	-	-	169,422
379	Newbury	15	62,730	2	4,692	-	-	-	-	67,422
381	New Castle	-	-	-	-	-	-	-	-	-
383	New Durham	15	62,730	5	11,730	1	2,142	-	-	76,602
387	Newfields	3	12,546	2	4,692	-	-	-	-	17,238
389	New Hampton	30	125,460	10	23,460	-	-	-	-	148,920
391	Newington	-	-	-	-	-	-	-	-	-
393	New Ipswich	74	309,468	19	44,574	4	8,568	-	-	362,610
395	New London	25	104,550	3	7,038	3	6,426	-	-	118,014
399	Newmarket	14	58,548	5	11,730	1	2,142	-	-	72,420
401	Newport	66	276,012	31	72,726	6	12,852	-	-	361,590
403	Newton	7	29,274	5	11,730	-	-	-	-	41,004
404	Northfield	49	204,918	17	39,882	1	2,142	-	-	246,942
405	North Hampton	6	25,092	-	-	-	-	-	-	25,092
407	Northumberland	12	50,184	5	11,730	2	4,284	-	-	66,198
411	Northwood	9	37,638	4	9,384	2	4,284	-	-	51,306
413	Nottingham	16	66,912	2	4,692	-	-	-	-	71,604
414	Odell	-	-	-	-	-	-	-	-	-
415	Orange	-	-	-	-	-	-	-	-	-

Education Freedom Accounts By Residence Of Student SFY 2025		Education Freedom Accounts By Residence Of Student , Cost of An Adequate Education Calculation								Total Calculated Cost of an Adequate Education
		Base Aid		Federal Free & Reduced (F&R) Price Meal Eligible Aid		Special Education Aid		English Language Learner Aid		
		2024-2025 EFA Membership as of Mar 1	Base Adequacy Aid	2024-2025 EFA F&R Membership as of Mar 1	Free or Reduced Differentiated Aid	2024-2025 SPED Membership as of Mar 1	Special Education Differentiated Aid	2024-2025 ELL Membership as of Mar 1	ELL Differentiated Aid	
		ADM	\$4,182.00	ADM	\$2,346.00	ADM	\$2,142.00	ADM	\$816.00	
Loc #	State Total	5,794	\$ 24,230,508	2,265	\$ 5,313,690	461	\$ 987,462	13	\$ 10,608	\$ 30,542,268
419	Ossipee	34	142,188	15	35,190	2	4,284	-	-	181,662
425	Pelham	53	221,646	23	53,958	3	6,426	-	-	282,030
427	Pembroke	47	196,554	18	42,228	7	14,994	-	-	253,776
429	Penacook	10	41,820	1	2,346	1	2,142	-	-	46,308
431	Peterborough	55	230,010	21	49,266	1	2,142	-	-	281,418
435	Piermont	12	50,184	-	-	-	-	-	-	50,184
436	Pinkham's Grant	-	-	-	-	-	-	-	-	-
437	Pittsburg	-	-	-	-	-	-	-	-	-
439	Pittsfield	23	96,186	4	9,384	-	-	-	-	105,570
441	Plainfield	2	8,364	1	2,346	-	-	-	-	10,710
443	Plaistow	3	12,546	-	-	-	-	-	-	12,546
447	Plymouth	12	50,184	10	23,460	-	-	-	-	73,644
449	Portsmouth	24	100,368	13	30,498	-	-	-	-	130,866
451	Randolph	3	12,546	-	-	-	-	-	-	12,546
453	Raymond	54	225,828	16	37,536	8	17,136	-	-	280,500
455	Richmond	30	125,460	15	35,190	-	-	-	-	160,650
459	Rindge	127	531,114	40	93,840	2	4,284	-	-	629,238
461	Rochester	202	844,764	82	192,372	18	38,556	-	-	1,075,692
463	Rollinsford	14	58,548	4	9,384	-	-	-	-	67,932
465	Roxbury	2	8,364	-	-	-	-	-	-	8,364
467	Rumney	12	50,184	7	16,422	-	-	-	-	66,606
471	Rye	1	4,182	-	-	-	-	-	-	4,182
473	Salem	32	133,824	15	35,190	1	2,142	-	-	171,156
475	Salisbury	20	83,640	2	4,692	1	2,142	-	-	90,474
477	Sanbornton	28	117,096	12	28,152	1	2,142	-	-	147,390
479	Sandown	20	83,640	8	18,768	4	8,568	-	-	110,976
483	Sandwich	10	41,820	4	9,384	-	-	-	-	51,204
485	Seabrook	9	37,638	4	9,384	1	2,142	-	-	49,164
487	Sharon	4	16,728	2	4,692	-	-	-	-	21,420
489	Shelburne	3	12,546	-	-	-	-	-	-	12,546
491	Somersworth	74	309,468	18	42,228	4	8,568	-	-	360,264
495	South Hampton	-	-	-	-	-	-	-	-	-
497	Springfield	2	8,364	-	-	1	2,142	-	-	10,506
499	Stark	8	33,456	6	14,076	-	-	-	-	47,532
501	Stewartstown	7	29,274	-	-	-	-	-	-	29,274
503	Stoddard	16	66,912	7	16,422	2	4,284	-	-	87,618
507	Strafford	40	167,280	13	30,498	1	2,142	-	-	199,920
509	Stratford	3	12,546	2	4,692	1	2,142	-	-	19,380
511	Stratham	10	41,820	3	7,038	2	4,284	-	-	53,142
512	Sugar Hill	1	4,182	-	-	-	-	-	-	4,182
513	Sullivan	4	16,728	4	9,384	-	-	-	-	26,112
514	Success	-	-	-	-	-	-	-	-	-
515	Sunapee	24	100,368	2	4,692	2	4,284	-	-	109,344

Education Freedom Accounts By Residence Of Student SFY 2025		Education Freedom Accounts By Residence Of Student , Cost of An Adequate Education Calculation								Total Calculated Cost of an Adequate Education
		Base Aid		Federal Free & Reduced (F&R) Price Meal Eligible Aid		Special Education Aid		English Language Learner Aid		
		2024-2025 EFA Membership as of Mar 1	Base Adequacy Aid	2024-2025 EFA F&R Membership as of Mar 1	Free or Reduced Differentiated Aid	2024-2025 SPED Membership as of Mar 1	Special Education Differentiated Aid	2024-2025 ELL Membership as of Mar 1	ELL Differentiated Aid	
		ADM	\$4,182.00	ADM	\$2,346.00	ADM	\$2,142.00	ADM	\$816.00	
Loc #	State Total	5,794	\$ 24,230,508	2,265	\$ 5,313,690	461	\$ 987,462	13	\$ 10,608	\$ 30,542,268
519	Surry	3	12,546	1	2,346	-	-	-	-	14,892
521	Sutton	14	58,548	5	11,730	-	-	-	-	70,278
523	Swanzey	49	204,918	15	35,190	1	2,142	1	816	243,066
525	Tamworth	17	71,094	11	25,806	2	4,284	-	-	101,184
527	Temple	12	50,184	3	7,038	1	2,142	-	-	59,364
531	Thornton	6	25,092	6	14,076	-	-	-	-	39,168
532	Tilton	18	75,276	8	18,768	1	2,142	-	-	96,186
535	Troy	22	92,004	13	30,498	1	2,142	-	-	124,644
537	Tuftonboro	11	46,002	6	14,076	2	4,284	-	-	64,362
539	Unity	2	8,364	-	-	-	-	-	-	8,364
543	Wakefield	33	138,006	14	32,844	2	4,284	-	-	175,134
545	Walpole	26	108,732	3	7,038	-	-	-	-	115,770
547	Warner	20	83,640	5	11,730	-	-	-	-	95,370
549	Warren	1	4,182	-	-	-	-	-	-	4,182
551	Washington	4	16,728	1	2,346	1	2,142	-	-	21,216
553	Waterville Valley	-	-	-	-	-	-	-	-	-
555	Weare	52	217,464	21	49,266	1	2,142	-	-	268,872
557	Webster	5	20,910	2	4,692	1	2,142	-	-	27,744
559	Wentworth	1	4,182	-	-	-	-	-	-	4,182
561	Wentworth's Location	-	-	-	-	-	-	-	-	-
563	Westmoreland	12	50,184	10	23,460	-	-	-	-	73,644
567	Whitefield	17	71,094	7	16,422	-	-	-	-	87,516
569	Wilmot	10	41,820	1	2,346	-	-	-	-	44,166
571	Wilton	35	146,370	19	44,574	4	8,568	-	-	199,512
573	Winchester	14	58,548	8	18,768	2	4,284	-	-	81,600
575	Windham	13	54,366	3	7,038	3	6,426	-	-	67,830
579	Windsor	-	-	-	-	-	-	-	-	-
583	Wolfeboro	50	209,100	10	23,460	1	2,142	-	-	234,702
585	Woodstock	10	41,820	8	18,768	1	2,142	-	-	62,730
417	Orford	6	25,092	2	4,692	3	6,426	-	-	36,210

EFA Phase Out Grants							
Phase Out Grant	FY 22	FY23	FY24	FY25	FY26	FY27	FY28
School Year	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Adequacy for EFA students who left public school and entered EFA program during school year	100%	100%	100%	100%	100%		
Phase Out Grant Adequacy	No FY22 Grant	50% SY22	50% SY23	50% SY24	50% SY25	50% SY26	
Phase Out Grant Adequacy	No FY22 Grant	N/A	25% SY22	25% SY23	25% SY24	25% SY25	25% SY26
Students Impacted	275	206	309	Unknown	Unknown		
Total Grants Award	N/A	\$ 643,691.00	\$ 867,742.32	\$ 1,080,026.61	Unknown	Unknown	Last Payment

Phase-Out	SFY 2025		SFY 2026				SFY 2027			
	Actuals		<u>Budget Estimate</u>	Calculations			<u>Budget Estimate</u>	Calculations		
	FY 2025 Grant (50% of FY 25 Harm and 25% of FY 24 Harm)	EFA Adequacy "Harm" FY 25	FY 2026 Estimate (50% of FY 26 Harm and 25% of FY 25 Harm)	25% of FY 2025 Adequacy Harm.	50% of FY 2026 Adequacy Harm	FY 2026 Adequacy Harm Expected 2% Growth	FY 2027 Estimate (50% of FY 27 Harm and 25% of FY 26 Harm)	25% of FY 2025 Adequacy Harm	50% of FY 2026 Harm	FY 2027 Adequacy Harm Expected 2% Growth
State Total	\$ 1,080,027	1,614,156	\$ 1,226,759	403,539	823,220	1,646,440	\$ 1,251,294	411,610	839,684	1,679,368

The Phase Out Program has seen fluctuations over the past few years with FY 2025 experiencing the most impact. This may be due to the eligibility increase from 300% to 350% during School Year 2023-2024 for the EFA program. The Budget Estimate for FY 2026 and FY 2027 assumes 2% growth each year off the FY 2025 baseline. The limited data we have on School Year 2024-2025 suggests these are reasonable estimates.