

COMPARISON – ADEQUACY GRANTS  
PREPARED FOR HOUSE FINANCE - DIVISION II

CURRENT LAW

GOVERNOR RECOMMENDED

D-II PROPOSAL # 1

**COST OF AN ADEQUATE EDUCATION (FY 2024 / FY 2025 PER PUPIL AMOUNTS)**

Base – \$3,866.18 / \$3,866.18	Base – \$4,700.00 / \$4,794.00	Base – \$3,900.00 / \$3,978.00
Free or Reduced Price Meal Eligible (F&R) – \$1,933.08 / \$1,933.08	F&R – \$2,500.00 / \$2,550.00	F&R – \$2,000.00 / \$2,040.00
Special Education (SPED) – \$2,079.89 / \$2,079.89	SPED – \$2,079.89 / \$2,121.49	SPED – \$2,100.00 / \$2,142.00
English Language Learner (ELL) – \$756.43 / \$756.43	ELL – \$756.43 / \$771.56	ELL – \$800.00 / \$816.00
3 <sup>rd</sup> Grade Reading – \$756.43 / \$756.43	3 <sup>rd</sup> Grade Reading – REPEALED	3 <sup>rd</sup> Grade Reading – REPEALED
\$748.6M in FY 2024 and \$748.6M in FY 2025	\$898.9M in FY 2024 and \$916.8M in FY 2025	\$755.2M in FY 2024 and \$770.4M in FY 2025

**AID COMPONENT ADJUSTMENTS**

Biennial consumer price index (CPI) adjustment calculated using the three (3) calendar years ending 18 months before the beginning of the biennium. Applies to:  - Cost of Adequate Education Per Pupil Grants	Two percent (2%) annual adjustment. Applies to:  - Cost of Adequate Education Per Pupil Grants	Two percent (2%) annual adjustment. Applies to:  - Cost of Adequate Education Per Pupil Grants - Additional aid based on F&R grant amount - Fiscal capacity disparity aid; grant amount and EVPP thresholds - Extraordinary needs grants; grant amount and EVPPFRP thresholds
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**STATEWIDE EDUCATION PROPERTY TAX (SWEPT)**

\$363,000,000	\$363,000,000	\$363,000,000
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<b>ADDITIONAL AID BASED ON F&amp;R / RELIEF FUNDING</b>		
<p>Grants between \$150 and \$600 for each F&amp;R student, based on F&amp;R percent of student population between 12% to 48%+.</p> <p>\$17.5M in FY 2024 and \$17.5M in FY 2025</p>	<p>REPEALED</p>	<p>Grants between \$87.50 and \$700 for each F&amp;R student, based on F&amp;R percent of student population between 12% to 48%+.</p> <p>\$16.7M in FY 2024 and \$17.1M in FY 2025</p>
<b>FISCAL CAPACITY DISPARITY AID</b>		
<p>N/A</p>	<p>N/A</p>	<p>Grants up to \$350 per student, based on equalized valuation per pupil (EVPP) between (up to) \$600,000 and \$1,600,000.</p> <p>\$13.7M in FY 2024 and \$15.2M in FY 2025</p>
<b>EXTRAORDINARY NEEDS GRANT</b>		
<p>Grants up to \$650 per F&amp;R student, based on equalized valuation per F&amp;R pupil (EVPFRP) between (up to) \$1,000,000 and \$6,000,000. Accountability reports required.</p> <p>\$9.7M in FY 2024 and \$9.7M in FY 2025</p>	<p>Grants up to \$650 per F&amp;R student, based on equalized valuation per F&amp;R pupil (EVPFRP) between (up to) \$1,000,000 and \$6,000,000. Grant threshold of \$50,000 for required accountability report. Beginning in FY 2026, max grant (\$650) is increased by 50% in each of the next five biennia.</p> <p>\$9.7M in FY 2024 and \$9.7M in FY 2025</p>	<p>Grants up to \$3,500 per F&amp;R student, based on equalized valuation per F&amp;R pupil (EVPFRP) between (up to) \$1,000,000 and \$6,000,000. Accountability reports repealed.</p> <p>\$51.7M in FY 2024 and \$54.0M in FY 2025</p>

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STABILIZATION GRANT		
<p>100% of original FY 2012 determined amount. No grant for municipalities with zero students or with a SWEPT greater than its calculated cost of an adequate education.</p> <p>\$157.0M in FY 2024 and \$157.0M in FY 2025</p>	<p>REPEALED</p>	<p>In FY 2024 and FY 2025, 95% and 90%, respectively, of original FY 2012 determined amount. No grant for municipalities with zero students or with a SWEPT greater than its calculated cost of an adequate education.</p> <p>\$149.2M in FY 2024 and \$141.7M in FY 2025</p>
HOLD HARMLESS GRANT		
<p>N/A</p>	<p>For FY 2024 and FY 2025, an amount equal to the difference between FY 2024 preliminary estimate for adequacy grant (as published on 11/15/22) and calculated grant. Grant amount is reduced by 20% over each of the next five (5) biennia (completely gone in FY 2034).</p> <p>\$87.1M in FY 2024 and \$79.7M in FY 2025</p>	<p>For FY 2024 and FY 2025, an amount equal to the difference between FY 2024 preliminary estimate for adequacy grant (as published on 11/15/22) and calculated grant.</p> <p>\$218K in FY 2024 and \$189K in FY 2025</p>
TOTAL ESTIMATED ADEQUACY GRANTS + SWEPT		
<p>FY 2024 - \$962.4M FY 2025 - \$962.4M Biennial Total - \$1.925B</p>	<p>FY 2024 - \$1.017B FY 2025 - \$1.027B Biennial Total - \$2.044B</p>	<p>FY 2024 - \$1.016B FY 2025 - \$1.027B Biennial Total - \$2.043B</p>

**State of New Hampshire**  
**Estimated Adequacy Grant + Statewide Education Property Tax (SWEPT)**  
**PRELIMINARY ESTIMATES - FOR DISCUSSION PURPOSES ONLY**

	FY 2024 & FY 2025*	FY 2024		FY 2025	
	Current Law	D-II Proposal #1	Increase / (Decrease)	D-II Proposal #1	Increase / (Decrease)
<b>State Total</b>	<b>\$ 962,426,109</b>	<b>\$ 1,016,218,135</b>	<b>\$ 53,792,026</b>	<b>\$ 1,026,784,423</b>	<b>\$ 64,358,313</b>
Acworth	690,754	690,754	-	690,754	-
Albany	738,208	751,713	13,505	747,349	9,141
Alexandria	1,128,438	1,128,438	-	1,128,438	-
Allenstown	4,961,663	5,417,987	456,324	5,382,234	420,571
Alstead	1,712,453	1,858,199	145,746	1,850,222	137,769
Alton	3,766,908	3,766,908	-	3,766,908	-
Amherst	7,780,384	7,945,692	165,308	8,122,430	342,046
Andover	1,539,947	1,570,700	30,753	1,595,823	55,876
Antrim	2,560,033	2,560,033	-	2,560,033	-
Ashland	1,325,544	1,325,544	-	1,335,486	9,942
Atkinson	2,864,197	2,875,156	10,959	2,932,659	68,462
Auburn	3,968,644	4,073,055	104,411	4,158,095	189,451
Barnstead	4,061,964	4,197,646	135,681	4,237,635	175,671
Barrington	6,875,157	7,105,694	230,538	7,208,448	333,291
Bartlett	2,507,966	2,507,966	-	2,507,966	-
Bath	836,203	836,203	-	836,203	-
Bedford	17,342,307	17,837,330	495,023	18,231,695	889,388
Belmont	6,034,436	6,527,781	493,344	6,596,988	562,551
Bennington	1,530,542	1,645,357	114,815	1,648,304	117,762
Benton	177,283	187,271	9,988	187,378	10,094
Berlin	11,112,373	12,404,232	1,291,859	12,289,256	1,176,883
Bethlehem	1,776,320	1,811,500	35,180	1,825,329	49,009
Boscawen	3,596,809	4,007,173	410,364	4,018,154	421,345
Bow	6,433,246	6,684,640	251,394	6,805,427	372,180
Bradford	1,204,877	1,209,503	4,626	1,222,132	17,255
Brentwood	2,826,761	2,888,309	61,548	2,952,524	125,763
Bridgewater	900,521	900,521	-	900,521	-
Bristol	1,947,858	1,948,316	458	1,968,858	20,999
Brookfield	433,071	435,668	2,598	442,726	9,655
Brookline	5,465,677	5,759,929	294,252	5,829,014	363,337
Cambridge	15,980	15,980	-	15,980	-
Campton	2,733,203	2,809,219	76,017	2,828,797	95,595
Canaan	3,184,634	3,486,980	302,346	3,500,700	316,066
Candia	1,849,180	1,863,966	14,786	1,902,175	52,995
Canterbury	1,005,127	1,010,478	5,351	1,030,688	25,561
Carroll	918,964	918,964	-	918,964	-
Center Harbor	1,032,776	1,032,776	-	1,032,776	-
Charlestown	5,934,917	6,701,509	766,592	6,670,055	735,137
Chatham	183,473	185,214	1,741	188,918	5,446
Chester	3,744,028	3,819,341	75,314	3,865,620	121,592
Chesterfield	1,822,202	1,822,202	-	1,850,284	28,082
Chichester	1,463,904	1,477,195	13,291	1,501,825	37,921
Claremont	15,130,262	17,061,411	1,931,149	16,990,751	1,860,489
Clarksville	117,872	167,065	49,193	167,169	49,297
Colebrook	2,277,440	2,413,659	136,219	2,391,563	114,123
Columbia	455,493	455,493	-	455,493	-
Concord	21,940,156	24,097,521	2,157,365	24,562,899	2,622,743
Conway	6,157,983	6,159,843	1,860	6,228,276	70,292
Cornish	1,110,230	1,110,230	-	1,110,230	-
Croydon	537,820	537,820	-	537,820	-
Dalton	859,841	926,522	66,682	924,751	64,910
Danbury	1,181,856	1,263,007	81,151	1,264,988	83,131
Danville	3,531,547	3,575,382	43,835	3,576,599	45,052
Deerfield	3,338,756	3,389,284	50,528	3,439,961	101,204
Deering	1,271,209	1,284,250	13,040	1,286,753	15,544
Derry	30,878,652	31,972,805	1,094,153	32,114,003	1,235,351
Dix's Grant	1,825	1,825	-	1,825	-
Dixville	14,591	14,591	-	14,591	-
Dorchester	350,848	350,848	-	350,848	-
Dover	17,312,397	18,036,742	724,344	18,503,548	1,191,150
Dublin	635,939	637,903	1,964	649,634	13,695
Dummer	170,197	170,197	-	170,197	-
Dunbarton	2,055,115	2,140,578	85,463	2,187,045	131,930
Durham	3,908,115	3,936,910	28,796	4,014,791	106,676

\* FY 2024 and FY 2025 current law represent preliminary grants calculated 11/15/22 for FY 2024 (no data changes assumed from FY 2024 to FY 2025)

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	Current Law	D-II Proposal #1	Increase / (Decrease)	D-II Proposal #1	Increase / (Decrease)
<b>State Total</b>	<b>\$ 962,426,109</b>	<b>\$ 1,016,218,135</b>	<b>\$ 53,792,026</b>	<b>\$ 1,026,784,423</b>	<b>\$ 64,358,313</b>
East Kingston	1,351,521	1,360,520	8,999	1,391,152	39,631
Easton	150,305	150,305	-	150,305	-
Eaton	213,385	213,385	-	213,385	-
Effingham	1,344,485	1,449,810	105,325	1,462,177	117,691
Ellsworth	80,052	93,614	13,562	95,940	15,888
Enfield	2,114,614	2,128,682	14,068	2,167,203	52,589
Epping	4,784,788	4,793,390	8,601	4,838,007	53,219
Epsom	3,541,092	3,595,474	54,382	3,606,045	64,953
Errol	163,625	163,625	-	163,625	-
Exeter	8,233,568	8,303,830	70,263	8,490,269	256,701
Farmington	6,924,149	7,442,440	518,291	7,406,270	482,121
Fitzwilliam	1,316,330	1,316,330	-	1,321,453	5,122
Francestown	830,422	830,422	-	830,422	-
Franconia	618,684	618,684	-	618,684	-
Franklin	9,799,536	11,091,027	1,291,491	11,054,276	1,254,739
Freedom	1,261,982	1,261,982	-	1,261,982	-
Fremont	2,370,304	2,434,867	64,563	2,488,528	118,225
Gilford	4,162,269	4,162,269	-	4,558,246	395,977
Gilmanton	2,426,323	2,497,283	70,960	2,552,282	125,960
Gilsum	661,383	724,829	63,446	721,368	59,985
Goffstown	10,934,255	11,265,979	331,724	11,436,874	502,619
Gorham	2,376,020	2,425,436	49,416	2,422,808	46,788
Goshen	587,920	594,804	6,884	593,604	5,683
Grafton	1,084,959	1,213,852	128,893	1,224,507	139,548
Grantham	1,836,334	1,846,094	9,759	1,885,861	49,526
Greenfield	1,247,496	1,259,290	11,794	1,264,093	16,598
Greenland	2,287,523	2,300,611	13,088	2,345,262	57,739
Greenville	2,345,588	2,504,760	159,172	2,476,642	131,054
Groton	423,813	423,813	-	423,813	-
Hale's Location	138,680	139,030	350	139,037	357
Hampstead	4,884,493	4,924,513	40,021	5,034,162	149,670
Hampton	7,156,310	7,156,310	-	7,156,310	-
Hampton Falls	1,262,534	1,272,160	9,626	1,297,603	35,069
Hancock	795,293	795,293	-	799,570	4,277
Hanover	4,632,508	4,671,920	39,412	4,765,358	132,850
Harrisville	459,439	459,439	-	459,439	-
Hart's Location	34,137	34,487	350	34,494	357
Haverhill	5,020,604	5,501,471	480,866	5,475,655	455,051
Hebron	590,518	590,518	-	590,518	-
Henniker	3,406,361	3,456,492	50,131	3,472,321	65,960
Hill	579,100	624,950	45,850	635,647	56,547
Hillsboro	6,473,676	7,092,582	618,906	7,089,799	616,123
Hinsdale	5,150,406	5,476,622	326,216	5,427,383	276,977
Holderness	1,528,643	1,528,643	-	1,528,643	-
Hollis	5,269,728	5,322,427	52,699	5,442,671	172,943
Hooksett	8,424,120	8,531,360	107,240	8,721,381	297,261
Hopkinton	4,004,235	4,182,731	178,496	4,273,437	269,202
Hudson	13,468,334	13,649,522	181,188	13,953,684	485,351
Jackson	903,235	903,235	-	903,235	-
Jaffrey	4,440,233	4,779,056	338,823	4,806,534	366,301
Jefferson	781,823	822,845	41,022	828,475	46,652
Keene	15,795,867	17,621,813	1,825,947	17,779,917	1,984,051
Kensington	1,144,028	1,150,707	6,679	1,173,721	29,693
Kingston	2,887,463	2,902,073	14,610	2,960,115	72,652
Laconia	11,568,537	12,562,322	993,786	12,759,014	1,190,477
Lancaster	4,169,231	4,511,213	341,982	4,471,912	302,681
Landaff	220,626	220,626	-	220,626	-
Langdon	484,045	503,764	19,720	503,406	19,362
Lebanon	7,162,189	7,175,638	13,449	7,266,131	103,941
Lee	3,825,815	3,943,336	117,521	3,981,147	155,332
Lempster	989,262	1,002,967	13,705	1,008,492	19,230
Lincoln	1,826,549	1,826,549	-	1,826,549	-
Lisbon	1,954,296	2,106,293	151,998	2,091,340	137,044
Litchfield	7,345,842	7,415,361	69,519	7,424,310	78,468

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Littleton	5,410,029	5,864,824	454,795	5,894,966	484,937
Londonderry	18,512,386	18,671,226	158,840	18,994,431	482,045
Loudon	3,546,525	3,585,376	38,851	3,613,220	66,694
Lyman	275,372	275,372	-	275,372	-
Lyme	1,270,175	1,278,716	8,541	1,300,651	30,476
Lyndeborough	767,614	767,614	-	774,629	7,016
Madbury	1,604,580	1,658,332	53,752	1,684,370	79,790
Madison	1,591,271	1,591,271	-	1,594,662	3,391
Manchester	82,224,652	96,037,988	13,813,336	97,394,325	15,169,673
Marlborough	1,637,468	1,766,111	128,643	1,768,302	130,834
Marlow	795,944	843,744	47,800	836,991	41,046
Martin's Location	-	-	-	-	-
Mason	700,654	703,580	2,925	715,614	14,960
Meredith	4,727,806	4,727,806	-	4,727,806	-
Merrimack	15,869,806	16,069,295	199,489	16,390,001	520,196
Middleton	1,893,555	2,008,142	114,587	2,014,876	121,321
Milan	1,454,025	1,523,411	69,387	1,514,599	60,574
Milford	10,411,946	10,751,951	340,005	10,906,460	494,514
Millsfield	15,006	15,706	700	15,720	714
Milton	3,966,060	4,187,719	221,659	4,198,698	232,638
Monroe	660,514	660,514	-	669,951	9,437
Mont Vernon	1,964,741	2,018,713	53,972	2,044,870	80,129
Moultonborough	6,684,886	6,684,886	-	6,684,886	-
Nashua	57,293,596	61,827,265	4,533,669	63,051,995	5,758,399
Nelson	362,067	362,067	-	362,067	-
New Boston	4,292,890	4,520,366	227,477	4,615,111	322,222
New Castle	1,604,891	1,622,391	17,500	1,622,741	17,850
New Durham	1,508,846	1,515,054	6,209	1,545,355	36,510
New Hampton	1,459,312	1,459,312	-	1,459,312	-
New Ipswich	3,656,067	3,748,160	92,093	3,766,103	110,036
New London	2,426,936	2,426,936	-	2,426,936	-
Newbury	1,578,633	1,578,633	-	1,578,633	-
Newfields	1,076,234	1,085,449	9,214	1,109,886	33,652
Newington	1,108,887	1,108,887	-	1,108,887	-
Newmarket	4,274,142	4,332,895	58,752	4,429,214	155,071
Newport	8,088,551	9,139,475	1,050,924	9,083,007	994,456
Newton	2,649,561	2,669,646	20,085	2,722,408	72,848
North Hampton	2,352,525	2,352,525	-	2,352,525	-
Northfield	5,091,788	5,397,264	305,476	5,359,285	267,497
Northumberland	2,891,790	3,173,162	281,372	3,145,490	253,700
Northwood	3,257,868	3,257,868	-	3,257,868	-
Nottingham	3,195,923	3,282,558	86,635	3,355,231	159,308
Odell	4,968	4,968	-	4,968	-
Orange	296,805	300,016	3,211	297,413	607
Orford	607,127	609,274	2,147	620,522	13,395
Ossipee	4,199,040	4,498,761	299,722	4,533,295	334,256
Pelham	7,044,605	7,080,105	35,500	7,221,707	177,102
Pembroke	7,179,034	7,424,788	245,754	7,431,649	252,615
Penacook	4,760,687	5,436,750	676,063	5,486,661	725,974
Peterborough	3,438,283	3,448,040	9,757	3,496,269	57,987
Piermont	509,765	509,765	-	509,765	-
Pinkham's Grant	7,176	7,176	-	7,176	-
Pittsburg	634,370	634,370	-	634,370	-
Pittsfield	5,138,998	5,695,052	556,054	5,667,050	528,052
Plainfield	1,339,528	1,345,890	6,361	1,364,197	24,668
Plaistow	4,296,917	4,350,435	53,518	4,447,475	150,558
Plymouth	4,772,194	5,169,000	396,806	5,167,597	395,403
Portsmouth	11,410,459	11,410,459	-	11,410,459	-
Randolph	114,156	114,156	-	114,156	-
Raymond	7,116,068	7,176,433	60,365	7,209,611	93,542
Richmond	1,044,760	1,060,155	15,395	1,052,146	7,385
Rindge	2,552,505	2,565,507	13,002	2,616,817	64,312
Rochester	28,894,386	31,948,581	3,054,195	32,065,809	3,171,423
Rollinsford	1,188,017	1,208,311	20,294	1,235,271	47,254

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	FY 2024 & FY 2025*		FY 2024		FY 2025	
	Current Law	D-II Proposal #1	Increase / (Decrease)	D-II Proposal #1	Increase / (Decrease)	
<b>State Total</b>	<b>\$ 962,426,109</b>	<b>\$ 1,016,218,135</b>	<b>\$ 53,792,026</b>	<b>\$ 1,026,784,423</b>	<b>\$ 64,358,313</b>	
Roxbury	132,074	133,340	1,266	133,825	1,751	
Rumney	1,100,696	1,112,050	11,353	1,113,499	12,802	
Rye	4,581,240	4,581,240	-	4,581,240	-	
Salem	15,620,213	15,692,941	72,728	16,006,800	386,587	
Salisbury	794,852	801,320	6,468	814,459	19,607	
Sanbornton	1,541,002	1,541,152	150	1,560,208	19,206	
Sandown	5,333,687	5,418,173	84,486	5,437,099	103,411	
Sandwich	847,708	847,708	-	847,708	-	
Seabrook	5,147,294	5,189,259	41,964	5,287,589	140,295	
Sharon	215,118	215,118	-	217,714	2,596	
Shelburne	194,727	194,727	-	194,727	-	
Somersworth	9,309,390	10,314,627	1,005,237	10,396,763	1,087,373	
South Hampton	510,162	511,530	1,369	520,414	10,253	
Springfield	757,320	760,826	3,506	773,053	15,733	
Stark	445,813	447,841	2,028	445,813	-	
Stewartstown	700,674	767,858	67,184	771,772	71,098	
Stoddard	754,942	759,876	4,934	775,074	20,131	
Strafford	3,297,476	3,332,155	34,678	3,360,068	62,591	
Stratford	986,133	1,085,467	99,334	1,075,656	89,523	
Stratham	4,653,567	4,674,236	20,669	4,767,721	114,154	
Success	22,251	22,251	-	22,251	-	
Sugar Hill	384,994	384,994	-	384,994	-	
Sullivan	822,651	883,081	60,430	874,973	52,322	
Sunapee	2,678,474	2,678,474	-	2,678,474	-	
Surry	525,479	540,282	14,804	547,227	21,748	
Sutton	1,147,659	1,155,189	7,530	1,178,293	30,634	
Swanzey	7,070,867	7,610,613	539,746	7,588,791	517,924	
Tamworth	1,695,020	1,824,797	129,777	1,861,726	166,706	
Temple	526,609	526,609	-	527,485	877	
Thornton	1,520,544	1,520,544	-	1,539,931	19,387	
Tilton	2,912,337	3,052,869	140,533	3,087,692	175,356	
Troy	2,603,270	2,897,423	294,153	2,884,454	281,184	
Tuftonboro	2,420,171	2,420,171	-	2,420,171	-	
Unity	1,094,524	1,139,888	45,364	1,136,897	42,373	
Wakefield	3,681,303	3,681,303	-	3,689,605	8,302	
Walpole	2,140,964	2,140,964	-	2,147,287	6,324	
Warner	1,794,968	1,831,946	36,978	1,855,782	60,813	
Warren	946,826	1,024,638	77,813	1,018,561	71,736	
Washington	566,465	570,633	4,168	582,046	15,581	
Waterville Valley	627,557	627,557	-	627,557	-	
Weare	9,201,356	9,440,694	239,338	9,441,222	239,866	
Webster	973,470	979,378	5,908	998,080	24,610	
Wentworth	845,198	914,871	69,672	915,397	70,198	
Wentworth Location	13,231	13,231	-	13,231	-	
Westmoreland	1,019,755	1,031,104	11,350	1,036,419	16,665	
Whitefield	2,278,543	2,492,030	213,487	2,490,574	212,031	
Wilmot	872,095	877,661	5,566	891,579	19,483	
Wilton	2,035,455	2,072,003	36,547	2,120,852	85,397	
Winchester	4,733,218	5,400,008	666,790	5,389,024	655,806	
Windham	12,730,085	13,065,325	335,240	13,354,819	624,734	
Windsor	116,382	116,382	-	116,382	-	
Wolfboro	4,508,172	4,508,172	-	4,508,172	-	
Woodstock	775,446	775,446	-	781,468	6,023	
Other Unincorp. Places	33,348	33,348	-	33,348	-	

\* FY 2024 and FY 2025 current law represent preliminary grants calculated 11/15/22 for FY 2024 (no data changes assumed from FY 2024 to FY 2025)