Impacts of Differing Percentages for Calculating the Excess Spending Threshold
(Modeled using FY25 forecasted data)

Percentage used to calculate excess spending threshold	Est. FY26 Excess Spending Threshold for per pupil spending[1]	School districts with FY25 forecast spending above estimated FY26 excess spending threshold					
		Districts		Long Term ADM		Long Term *Weighted* ADM	
		Number of districts	Percentage of districts	Number of LTADM	Percentage of ADM	Number of LTWADM	Percentage of LTWADM
124%	$17,010	3	3%	1,011	1%	1,393	1%
122%	$16,735	4	3%	1,251	2%	1,810	1%
120%[2]	$16,461	7	6%	2,357	3%	3,632	3%
118%	$16,187	10	8%	3,031	4%	4,768	3%
116%[3]	$15,912	13	11%	5,152	6%	8,009	6%
114%	$15,638	14	12%	7,308	9%	11,744	8%
112%	$15,364	17	14%	9,504	11%	15,068	11%
110%	$15,089	18	15%	10,435	13%	16,605	12%

Notes:
1) All per pupil spending above this amount would be subject to the excess spending penalty.
2) H.887 As passed by the House uses a percentage of 120% to calculate excess spending.
3) H.887 As passed by the Senate uses a percentage of 116% to calculate excess spending.