

**Act 46 Thresholds: AOE Example with Two Additional Scenarios**

		1		2		3		4	
		Initial – based on total spending per pupil		Revised – based on spending per pupil less exclusions		Revised – based on spending per pupil less exclusions		Revised – based on spending per pupil less exclusions	
		FY16	FY17	FY16	FY17	FY16	FY17	FY16	FY17
A	Spending/pupil <sub>total</sub>	14,000	14,600	14,000	14,600	14,000	14,600	14,000	14,600
B	Exclusions/pupil	300		300	250	300	300	300	350
C	Spending/pupil less Exclusions	13,700		13,700	14,350	13,700	14,300	13,700	14,250
D	Allowable growth/pupil	200		200		200		200	
E	Threshold		14,200		13,900		13,900		13,900
F	Per pupil amount over threshold		400		450		400		350
G	FY17 Spending/pupil for tax rate purposes		15,000 (14,600 + 400)		15,050 (14,600 + 450)		15,000 (14,600 + 400)		14,950 (14,600 + 350)
H	Estimated tax rate		1.5198		1.5248		1.5198		1.5147

*Tax rate increases, but the district has an additional \$50 per pupil to spend on something other than exclusions.*

*Tax rate is unchanged.*

*Tax rate decreases, but the district has \$50 less per pupil to spend on something other than exclusions.*