

Ehlers and Associates, Inc
Comparative Analysis Services
Glossary of Graphs and Charts

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Chart #	Title and Description
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Property Taxes

**1 FY 08 ANTC Per Pupil (graph)
Pay 08 Tax Effort (graph)**

These two graphs provide a comparison of Pay 2008 tax base and tax effort. ANTC per pupil compares the tax capacity base for your district to that of selected comparison districts. Tax Effort compares the amount of total school district taxes for Pay 08 per \$100,000 of value for your district and the comparison districts selected.

2 Pay 09 Tax Base by Property Types (graph)

Identifies what portion of the district's tax base is non-ag land, ag land, and personal property for your district and the selected comparison districts.

**3 Pay 09 Voter Approved Taxes Per \$1,000 of Value (graph)
Pay 09 Voter Approved Taxes on \$xxx,xxx Value Home (graph)**

What is the total tax impact of voter approved referendums in your district including operating, capital projects, and debt? Two graphic comparisons are provided. First, a comparison of the tax impact of voter approved levies on a home value you select, and second, total voter approved levies per \$1000 of market value. This is a measure of the tax burden of voter approved levies on home owners.

4 Pay 09 Voter Approved Taxes as a Percent of Total Taxes (graph)

This comparison provides further analysis of taxes for voter approved levies including operating referendums, capital projects levies and voter approved debt issues. The graph reflects the percent of total taxes levied based on voter approval for your district compared to selected comparison districts.

**5 Pay 09 Referendum Market Value (RMV) Per Student (graph)
Pay 09 Net Tax Capacity (NTC) Per Student (graph)**

The strength of your tax base reflects your district's ability to engender voter support on referendum questions submitted to taxpayers. These two graphs provide a comparison of your district to selected districts showing first the referendum market value (RMV) and, second, net tax capacity (NTC) per student.

6 Pay 09 Tax Effort (graph)

Tax effort, on this graph, includes total school taxes and is measured as a percent of the district's referendum market value. It enables the user to measure the financial effort (school taxes as a percent of market value) residents in your district must make to support the local school district to that of selected comparison districts and the state.

7 Pay 09 Levy Per Student Served (graph)

What are the total school property tax dollars levied per student for your district to that of selected comparison districts? On a per pupil basis how does your district compare? On this chart the comparison with the state average might be of particular interest.

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8	Pay 09 School Taxes on \$xxx,xxx Valued Home (graph) How do total school taxes compare with that of neighboring districts? You select the home value and the comparison districts. Unless requested otherwise, the ag homestead (house, one acre and garage) will be valued at \$100,000 and the ag land at \$500,000. The graph will compare total school taxes for your district to the districts you select for both a residential home and, if requested, agland property.
9	Pay 09 - Identifies Portion of School Taxes Based on RMV and the Portion Based on NTC This analysis includes two graphs, one showing the dollar amount of school taxes based on referendum market value (RMV) and net tax capacity (NTC) for a home value you select and the second graph showing what percent of total taxes is based on market value and what percent on net tax capacity.
10	Pay 09 Referendum Levy Per RMCPU (resident marginal cost pupil unit) (graph) How does your district stack up to that of neighboring districts or state average? Is your operating referendum per resident pupil above or below neighboring districts, and by how much? This graph provides a comparison of your district to selected districts of the referendum levy per resident pupil unit.
11	Pay 09 Referendum Taxes as a Percent of Total Taxes (graph) Pay 09 Referendum Taxes on \$xxx,xxx Valued Home (graph) What is the tax impact of your operating referendum and how does it compare? These graphs provides a comparison of your district to selected comparison districts of referendum taxes on a home value you select and a second graph reporting the percent referendum taxes are of total Pay 09 school taxes.
12	Pay 09 RMV (Referendum Market Value) Levies as a Percent of Total Taxes (graph) Pay 09 RMV Taxes on \$xxx,xxx Value Home (graph) Pay 09 RMV Per Pupil (graph) What is the tax impact of total RMV levies in your district? This includes the voter approved operating referendum, and the state formula equity levy and transition levy. The equity levy is designed to in part offset a low operating referendum. How does your district stack up? Three graphic comparisons are provided. First, a comparison of your district with selected districts of Pay 09 RMV taxes as a percent of total taxes, second, the tax impact of RMV levies on a home value you select, and third, RMV taxes per pupil.
13	Pay 09 Capital Projects Levy as a Percent of Total Taxes (graph) Pay 09 Capital Projects Taxes on \$xxx,xxx Value Home (graph) Pay 09 Capital Projects Levy Per Pupil (graph) Does your district have a voter approved capital projects levy? How much does it generate per pupil? What is the total tax impact of voter approved capital project levies in your district. Many districts use this levy to fund instructional technology needs. Three graphic comparisons are provided. First, a comparison of your district with selected districts of your capital project levy as a percent of total school taxes, second, the tax impact of Capital Project levies on a home value you select, and third, capital projects levy per ADM served.

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14	Pay 09 Other GF Levies Based on NTC as Percent of Total Taxes (graph) Pay 09 Other GF Levies Taxes on \$xxx,xxx Value Home (graph) What is the total tax impact of other NTC levies in your district. Other NTC Levies include general education levy (Oper. Capital), career technical, safe schools, safe schools-intermediate, integration, unemployment compensation levy, alternate compensation levy, LCTS levy, judgment levy , GF prior year limitation adjustments, abatements, health and safety, building/land lease, and alternative facility revenue (does not include alternative facility bond levy.) Two comparisons are provided. First, a comparison of your district with selected comparison districts showing the percent taxes other NTC levies are of total school taxes, and second, the tax impact of other NTC levies on a home value you select.
15	Pay 09 Community Service Levy as a Percent of Total Taxes (graph) Pay 09 Community Service Taxes on \$xxx,xxx Value Home (graph) What is the total tax impact of the Community Service levy in your district? Two graphic comparisons are provided. First, a comparison of your district with selected districts of showing Community Service levies as a percent of total school taxes, and second, the tax impact of other Community Service levies on a home value you select.
16	Pay 09 Total Levy by Source (graph) Pay 09 Total Voter Approved Levies Vs. Other Levies (graph) What is the source of your district's levy? What portion comes from your operating referendum or community services or debt levies? What is the relationship between voter approved levies and other levies? These two charts will identify what percent is operating referendum, debt levy, community service levy, etc. The first graph shows total taxes by source. The second graph reports identifies the portion of your district's tax levy based on voter approved referendums as compared to state formula or local option.

Facilities and Debt

- 17 Square Feet Per Student (chart and graph)**
This is a measure of the efficiency with which building space is used in your district. This chart and graph compare the number of square feet per student for your district to the comparison group you select.
- 18 Operations and Maintenance Cost Per Square Foot (chart and graph)**
What does it cost to operate and maintain your school buildings on a square footage basis? How does the cost for your district stack up with neighboring districts? This chart and graph compare the cost to operate and maintain your buildings per square foot for your district to the comparison group you select, and to the state average.
- 19 Debt Per Square Foot and Debt Per Pupil (chart and two graphs)**
What is your district's bonded debt per square foot and per pupil and how does it compare with neighboring districts? This chart and two graphs compare your district to the comparison group you select.

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20	Pay 09 Voter Approved Debt Service Tax Rates (graph) Pay 09 Taxes for Voter Approved Debt Levy on \$xxx,xxx Value (graph) The graphs provide a comparison of the voter approved debt service levy for your district to selected districts based on, first, the Pay 09 tax rate for voter approved debt levies and, second, the voter approved taxes on the home value you select.
21	Pay 09 Debt Service Tax Rates <u>Excluding</u> OPEB (graph) Pay 09 Taxes on \$xxx,xxx Value Home <u>Excluding</u> OPEB (graph) Total debt includes voter approved debt taxes and alternative facility debt taxes (all debt service levies reported on Page 30 of the Pay 09 Levy Limitation and Certification Report). The charts provide a comparison of your district to selected comparison districts of the Pay 09 tax rate for total debt levies and the Pay 09 debt service taxes on the home value you select.
22	Pay 09 Debt Service Per ADM Served <u>Excluding</u> OPEB (graph) Pay 09 Debt Service Per Square Foot <u>Excluding</u> OPEB (graph) This analysis includes voter approved debt taxes and alternative facility debt taxes (all debt service levies reported on Page 30 of the Pay 09 Levy Limitation and Certification Report). The charts provide a comparison of your district to selected comparison districts of the Pay 09 debt service levy excluding OPEB on a per student basis and, since the debt was applied to facility improvements, it is also calculated on a square footage basis.
23	Pay 09 OPEB Debt Service Tax Levies (graph) Pay 09 OPEB Taxes on \$xxx,xxx Value Home (graph) Did your district levy to repay bonds issued for OPEB obligations in Pay 09? How does your levy stack up with that of other similar sized districts issuing the OPEB bonds? The charts provide a graphic comparison of your district to selected comparison districts of the Pay 09 tax rate for the OPEB bond levy and the tax impact on the home value you select (Page 31 of the Pay 09 Levy Limitation and Certification Report).
24	Total Debt <u>Including</u> OPEB Levies (graph) Total Pay 09 Taxes on \$xxx,xxx Value Home <u>Including</u> OPEB (graph) What is your total debt structure and how does the total debt levy for your district compare to that for your district and selected comparison districts? This comparison includes all debt service levies from Pages 30 and 31 of the Pay 09 Levy Limitation and Certification Report. The graph provides a picture comparison of your district to selected comparison districts of the Pay 09 tax rate for total debt levies including OPEB bonds and the tax impact on the home value you select.
25	Operating Capital Expenditures (three graphs) What portion of total general fund expenditures is directed to capital? What portion is equipment and facilities? What is the cost per square foot? Three charts are provided which answer those questions for your district and for the selected comparison districts.

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Enrollment and Staffing

- 26 Four Year Comparison of Annual Percentage Change in Total Students Served (graph)
Four Year Comparison of Change in Student Count (graph)**
State funding formulas are based on students served. Public schools are competing with private schools, neighboring public schools and home schools for students. How do the enrollment changes for your district compare to those of neighboring districts? These two charts provide a comparison of your district to districts you select both in terms of percent change and student count change for four school years beginning in 2005.

- 27 Open Enrollment Gain (Loss) as a Percent of Total Enrollment (chart and graph)**
Attracting and retaining students is a competitive market. Public schools are competing with each other, with private schools, and with home schools to attract students from a finite pool. This chart compares your district with selected comparison districts showing the percent and number of students gained or lost through open enrollment.

- 28 Two Year Comparison of Pupil Staff Ratios (chart and two graphs)**
School Profiles tracks numbers of both professional staff and instructional staff.
Professional staff are defined as the total number of staff in licensed positions, measured in full-time equivalents (FTE). This count includes administrators, classroom teachers, and all other staff serving in a position that requires licensure. This graph provides a two year comparison of ratios.

Instructional staff are defined as the total number of licensed instructional staff measured in full-time equivalents (FTE), including Special Education instructional staff. This chart compares for two years the ratio of professional staff and instructional staff to students for your district and selected comparison districts. This graph provides a two year comparison of ratios.

- 29 Percentage Change Enrollment Vs. Percentage Change in Professional Staff (chart and graph)**
A prime determinant in the number of professional staff required is the number of students enrolled. If enrollment changes, did the change in professional staff parallel the change in enrollment? This chart compares the relationship in professional staffing to enrollment for your district and selected comparison districts for the past two years (FY07 and FY08).

- 30 Percent Difference - Professional Staff to Instructional Staff (both chart and graph)**
What percent of your district's professional staff are non-instructional staff and are in non-teaching positions? In other words, what is your instructional overhead and how does it compare to selected comparison districts? This chart and graph answer that question.

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Expenditures

31 District Administration (both chart and graph)

Reported on the chart are general fund expenditures per pupil, district administrative expenditures per pupil and percent per pupil. The graph provides a picture comparison with the districts you select showing the percent of general fund expenditures allocated to district level administration.

32 District Administration and Building Administration (both chart and graph)

What is your total administrative overhead and how does it compare to districts you select and the state average? Reported on the chart are general fund expenditures per pupil, building administrative and district administrative expenditures per pupil and percent per pupil. The graph provides a picture comparison of your district to the districts you select showing the percent of general fund expenditures allocated to total administration, both district and building.

33 FY 2008 GF Expenditures Allocated to Direct Instruction (two charts and graph)

What portion of your budget is directly impacting students? In this comparison direct instruction includes regular, vocational, special education, instructional support, pupil support and student activity and athletic programs for your district and the districts you select for comparison.

The first chart provides for your district and districts you select per pupil expenditures for each program level and total direct instructional expenditures compared to total general fund expenditures. The second chart reports the percent of GF expenditures allocated to each instructional program. The graph provides a picture comparison showing the percent of general fund expenditures allocated to instruction.

34 FY 2008 GF Expenditures Allocated to Indirect Instruction (chart and graph)

All expenditures either directly or indirectly impact student instruction. Administration and support services at the district level indirectly impact instruction as does student transportation and building operations and maintenance.

This chart and graph identifies for your district the portion of your General Fund expenditures allocated to district administration, building administration, transportation and building operations and maintenance.

35 Expenditures at Building Level as a Percent of GF Expenditures (chart and graph)

Another way of viewing the allocation of GF resources is to analyze the amount of resources allocated to operate your school buildings. All building level expenditures impact student learning. Classroom instructional programs cannot effectively function without administrative direction. Quality learning cannot effectively occur if the classroom environment is not comfortable, well maintained, and clean.

What portion of your budget is allocated to support students at the building level? This comparison includes all instructional program expenditures as defined in #33 plus building administration and building operations and maintenance. It reflects total cost allocated to operate building level programs.

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36	District Level Expenditures (chart and graph) District level expenditures include the superintendent's office, business office, human resources office, communications office, school board, elections, purchasing, employee benefits, etc. District level expenditures also include transportation. What portion of your budget is allocated to support students at the district level? This comparison includes district administration and transportation for your district and selected comparison districts.
37	Instructional Expenditures Per Professional Staff Member (graph) What are your instructional expenditures per professional staff member? How many dollars do you have behind each licensed staff person? This graph shows the amount of instructional expenditures as defined in chart #33 expended per professional staff member. Professional staff member is defined as all licensed staff.
38	Instructional Expenditures Per Instructional Staff Member (graph) Instructional staff is defined as all instructional staff including special education teachers. How many dollars does your district spend and selected comparison districts per instructional staff member? The amount of instructional expenditures as defined in chart #33 is the basis for this analysis.
39	Building Level Expenditures Per Professional Staff Member (graph) Professional staff includes building level administrators. What is the building level cost per professional staff member (all licensed staff)? What are the resources budgeted to per professional staff member to operate your school buildings? Building level costs includes all direct and support instructional costs, building administration, and building operations and maintenance as defined in #35. This graph provides a pictorial comparison of your district to the districts you select.
40	Special Education Students Served as a Percent of Total Enrollment (chart and graph) What percent of total enrollment for your district and the districts you select are special education students? Both a chart and graph are presented to answer that question.
41	Cost Per Special Education Student Served (chart and graph) Profiles reports special education cost per pupil based on total ADM served plus tuitioned out. This is not a reliable measure of the cost effectiveness a special education program as per pupil cost can vary widely depending upon the concentration of special education students. This analysis takes that variable out and calculates cost per pupil based only on the number of special education students served. This chart and graph report special education cost per special education student served for your district and the districts you select for comparison based only on special education enrollment.
42	Percent of General Fund Expenditures Allocated to Special Education (chart and graph) What percent of your General Fund expenditures are allocated to special education for your district and the comparison group you select?

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43	Special Education: Enrollment vs. Budget Allocation What is the relationship between special education enrollment and special education budget? This graph compares the percent of total enrollment identified as special education to the percent of budget expended on special education for your district and selected comparison districts. The relationship between enrollment and budget could reflect a larger concentration of high needs students or tuition students, above average training and experience costs for certified staff or other factors requiring added investigation. A comparison with neighboring districts and the state can provide valuable benchmark data.
44	Percent of General Fund Expenditures Allocated to Building Operations and Maintenance (graph) Two comparisons are provided. First, a percentage comparisons of B&G expenditures to General Fund expenditures and second, a comparison of B&G per pupil expenditures. The graphs reflect both your district and selected comparison districts.
45	Percent of General Fund Expenditures Allocated to Student Transportation and Transportation Per ADM Served (graph) Two comparisons are provided. First, a percentage comparison of student transportation costs to General Fund expenditures, and second, a comparison of per pupil transportation expenditures. The graphs reflect both your district and the comparison group you select.
46	Student Activities and Athletics (two graphs) Compares General Fund expenditures allocated to Student Activities and Athletics both as a percent of total expenditures and on a per pupil basis for your district and the comparison group you select.

Revenue

47	FY 09 General Fund Per AMCPU Revenue (chart and graph) How much and what percent of general fund revenue is derived from the state's general education formulas, both state legislated and voter approved referendum? This analysis does not include Q Comp, federal funding, special education revenue, and miscellaneous revenue. It is based on the MDE calculation of general education revenue for FY 09. The information is provided for your district and selected comparison districts.
48	FY 09 Categorical Revenue Per AMCPU (chart and two graphs) The chart and graphs identify the portion of budget funded by categorical revenue both in terms of dollars and percent of general education revenue for your district and your selected comparison districts.

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49	FY 09 Referendum and Equity Revenue Per AMCPU (chart and two graphs) <p>The state formulas for referendum and equity revenue are linked in a way that equity revenue will decrease when referendum revenue increases. As a result, they are shown as one source of funding.</p> <p>The chart and graphs identify the portion of General Education revenue funded by referendum and equity revenue both in terms of dollars and percent of general education revenue for your district and your selected comparison districts.</p>
50	FY 08 Unreserved Fund Balance Per Pupil (chart and two graphs) <p>This analysis will enable you to compare the unreserved fund balance both in terms of the per pupil amount and the percent of your operating expenditures for your district and the selected comparison districts.</p> <p>Also included on the chart is a comparison of total general fund unreserved fund balance to total general fund expenditures.</p>
51	General Fund Expenditures Per Pupil <p>How does your district compare with selected comparison districts in expenditures per pupil? This chart provides a graphic view of expenditures per pupil for FY 07 and FY 08.</p>