

## Definition Of Terms Used In Appendices D and E

- **Resident FTE Students:** Non-high districts and districts in interdistrict cooperative agreements send students to neighboring districts and the students are then counted in the receiving district's enrollment. The levy lid law requires an adjustment to the levy authority of the sending and receiving districts to account for the student transfers. In making district comparisons it is necessary to use resident enrollment otherwise the comparisons would be misleading.
- **Adjusted Levy Base:** This includes most state and federal revenues of a district adjusted for student transfers and inflation and lag adjustments that take into account that a calendar year levy is based on the prior school year. Not included in the levy base are federal impact aid funds, revenues received by districts in lieu of property taxes, and state competitive grants. Due to the various adjustments and exclusions of certain revenues, the adjusted calendar year 2002 levy base differs from district total revenues for the 2000-01 school year.
- **Adjusted Levy Equalization:** A district that is eligible for levy equalization can get the maximum levy equalization amount if it passes a levy with a levy rate at least equal to the state average rate for a 12 percent levy. If the district's levy rate is below the state average then the district's equalization amount is prorated.
- **Adjusted Assessed Value:** A district's assessed value adjusted by the county indicated ratio. This ratio is developed annually by the state Department of Revenue to account for differences in county assessment practices and its use enables a fair comparison of property tax rates among school districts.

## **Appendix E**

### **School District Tax Effort Profiles**

- The following tables show district levy rates to raise a \$1000 per student or a 12 percent levy.
  
- 228 districts out of 296 districts are eligible for levy equalization because they require a levy rate for a 12 percent levy that exceeds the state average rate of \$1.33 per \$1000 of assessed value.
  
- Of the 228 districts eligible for levy equalization:
  - 162, (71%), have above average levy bases per student
  - 199, (87%), have below average assessed value per student