

Simplified DSA Model

- Column 1 is 2014 estimated enrollment.
- Columns 2-15 lay out 2001-2004 operating and equipment costs, which are later modified by netting out certain cost components.
- Columns 16-25 reflect the FY 2008-2011 transportation costs on which the transportation factor is later determined.
- Columns 26-31 are costs, I believe from 2004, related to salaries and benefit percentages from which transportation costs appear to be netted out to determine the "other" cost in column 32.
- Columns 33-34 are old average teacher and other licensed salaries from the Research Bulletin to which are later added the benefit percentages in Column 27.
- Columns 35-37 show the determination of the ratio of licensed non-teaching to licensed teaching personnel, again from old Research Bulletin data.
- Columns 38-41 show the inputs for estimated 2014 50 cent tax and other revenues later included in the wealth factor.
- Columns 42-45 show certain overrides to group averages later reflected in calculation of basic support ratio. I think the overrides are intended to address outliers in what would otherwise be the outcomes for the very largest and smallest districts.
- Column 46 is statewide basic support per student in SB 522.
- Column 47 is the total aggregate legislatively approved basic support later used in the final proration of basic support per student among the districts.
- Columns 48-56 are numbers brought forward from sheet 1 with the exception of the hard coded teacher allotments. These numbers are by district, and are later fashioned into group averages.
- Columns 57-66 are based on the numbers in Columns 48-56, but grouped by clusters of districts determined to have similar characteristics.
- Columns 67-70 are the weighted averages for each group of districts except where shaded as overrides based on Columns 42-45.
- Columns 71-73 are the calculations of the weighted group averages incorporated in Columns 67-70 except where overridden by Columns 42-45.
- Columns 74-87 show the basic support ratios determined under the foregoing assumptions. I have attempted to shade those factors which reflect overrides.
- Columns 88-104 show the calculation of the transportation factor for each district representing the difference between that district's cost history and the statewide average of that history.
- Columns 105-109 show the calculation of the wealth factor for each district modified by its basic support ratio. Note for purposes of the wealth factor alone, Clark is plugged with 1.000 instead of 0.9607 so that Clark doesn't get penalized in wealth for having an extraordinarily low basic support ratio.
- Columns 110-118 show the results of this model. Note, total of enrollment times preliminary basic support in Column is slightly less than total aggregate basic support approved by the Legislature, so the difference is prorated among the districts.
- Columns 119 and 120 show the numbers in SB 522, and the difference between the models for each district. Note Eureka is a plugged number in the bill so the difference is due to more than rounding. The rest are on the money within one dollar as noted in Column 121.