



# OKLAHOMA

## Description of the Formula

Three-tiered State Aid formula: (1) Foundation Aid, (2) Salary Incentive Aid, and (3) Transportation. Under Foundation Aid, Oklahoma currently pays \$1,614 per pupil from state and local revenues. State Aid (or money paid by the State of Oklahoma) is the difference between the Foundation Aid program cost and the local contribution. The power-equalizing program provides an additional \$73.37 per mill per pupil for 20 mills levied (Salary Incentive portion) above 15 mills (Foundation Aid portion). The State Aid formula calculates the cost to educate students based on weighted pupil units.

## District-Based Components

### Density/Sparsity of Small Schools

Density factor is accounted for in transportation supplement. School district size of 529 or less is weighted in the State Aid formula with the Small School District Weight.

### Grade Level Differences

Early Childhood – Half Day	.7
Early Childhood – Full Day	1.3
Kindergarten – Half Day	1.3
Kindergarten – Full Day	1.5 (Began in FY2006)
1-2	1.351
3	1.051
4-6	1.0
7-12	1.2

### Pupil Weights for District/School Size

Additional pupil units are earned by districts with less than 529 ADM according to the following formula:  $(529 - ADM/529) \times .2 \times ADM = \text{Small School District Weight}$ .

### Declining Enrollment or Growth

For the initial allocation of State Aid in July each year, the *higher* of the previous two years' weighted ADM is used. For the midyear adjustment in December each year, the *highest*\*

Weighted ADM of either the last two years or the first nine weeks of the current year is used (whichever is highest\* of the three).

Note: Average Daily Attendance is used for certain categorical grants; i.e., textbooks, staff development, and is also used for the distribution of some of our chargeable items in the State Aid formula such as: County 4-Mill Levy, School Land Earnings, Gross Production, and Motor Vehicle collections.

**Capital Outlay and/or Debt Service**

Bonded indebtedness cannot exceed 10% of total assessed valuation.

**Transportation**

The transportation portion of Oklahoma’s state aid formula is based upon: Average Daily Haul times a Per Capita amount times a Transportation Factor. The Transportation Factor has been the same for years at 1.39.

**Charter Schools**

No response

**Student-Based Components**

**Special Education**

The State Aid formula currently has 12 Weighted Pupil Categories related to Special Education.

**Pupil Weights for Special Education Programs**

<b>Categories</b>	<b>Weight</b>
Vision Impaired	3.80
Learning Disabilities	0.40
Hearing Impaired	2.90
Intellectually Disabled: (Educable Mentally Handicapped and Trainable Mentally Handicapped)	1.30
Emotionally Disturbed	2.50
Multiple Handicapped	2.40
Physically Handicapped	1.20
Speech Impaired	0.05
Deaf and Blind	3.80
Special Education Summer Program	1.20
Autism	2.40
Traumatic Brain Injury	2.40

**Low Income / At Risk / Compensatory Education**

Pupils who qualify and participate in a free and/or reduced lunch program: 0.25

**English Language Learner/Bilingual Education**

Weighted in the equalizing formula at 0.25.

**Gifted and Talented Education**

Weighted in the equalizing formula at 0.34.

**Career and Technical Education**

No response

**Preschool Education**

No response

**Other**

*Out-of-Home Placement Weights*

OHP 1 (12 beds*)	1.5
OHP 2 (10 beds)	1.8
OHP 3 (8 beds)	2.3
OHP 4 (6 beds)	3.0

\*Student is placed in a residential facility which is out of the child’s home and not in the school district where the child legally resides.

**Revenue and Expenditure Information**

**State Mandates Restricting Revenue or Expenditure Increases**

Per Pupil Revenue in Excess of 150%

Per Pupil Revenue in Excess of 300%

(per Oklahoma Statutes: 70 O.S. § 18-200.1)

**Property Assessment Ratios Used/Legal Standards For Property Assessment**

Counties who have done away with their individual personal property tax have been allowed to raise their 15-mill levy which would support the fair cash value to be greater than 35% and best use for which such property was actually used.

**Measure of Local Ability to Support Schools**

Property valuation per pupil (Valuation Per Cap)

**School District Budget and Tax Rate Procedures/Sources of Local Revenue**

All 517 districts plus 26 charters are fiscally independent. Districts may levy up to 20 mills without voter approval. A tax increase requires voter approval. Approximately one election per month can be held during the school year. For millage elections, a simple majority is required for approval; for bond issues, 60% required. Property tax revenue accounts for 80% of local revenue for schools.

**State Support for Nonpublic Schools**  
Does not apply.