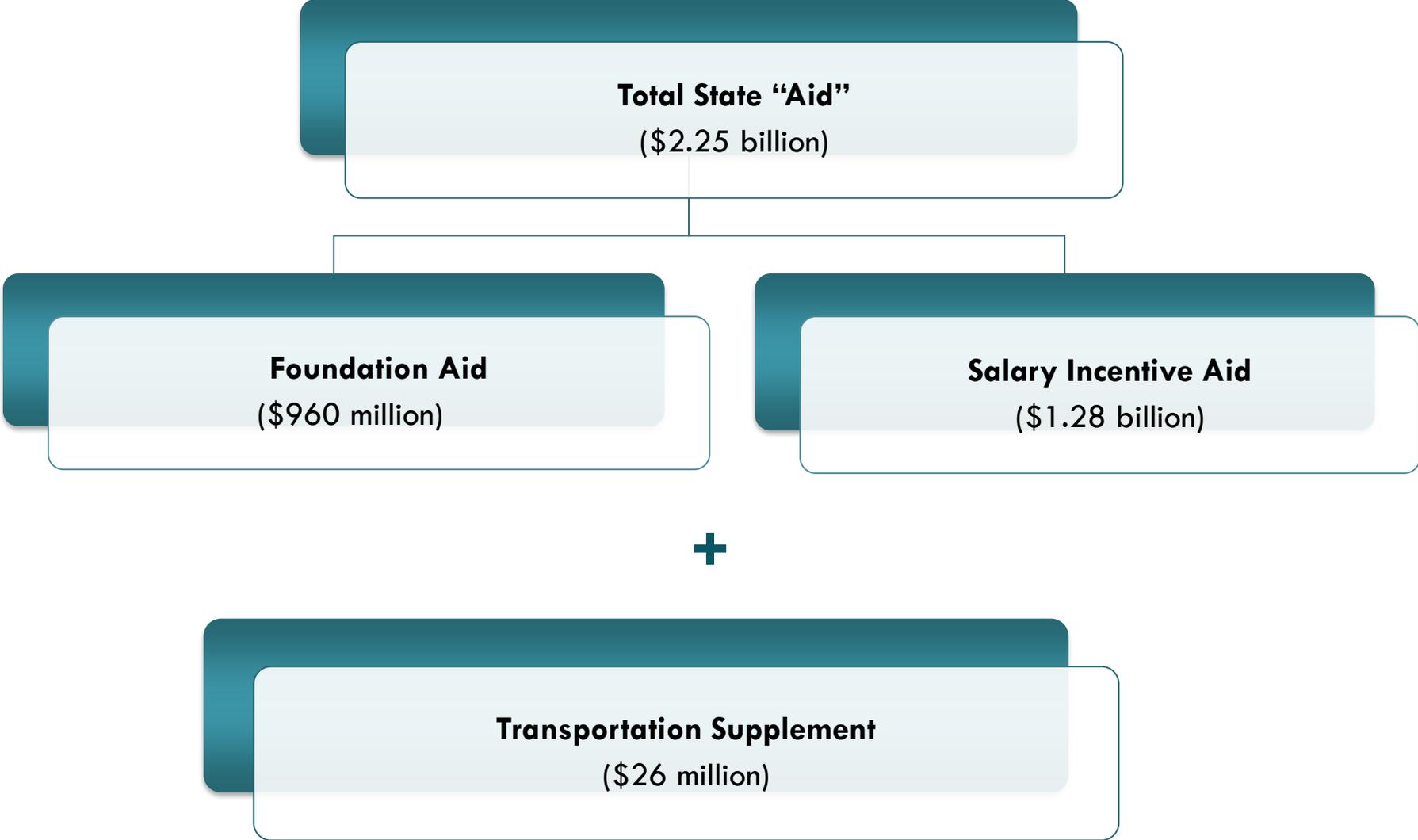


Oklahoma Education Funding

Oklahoma's Funding Formula



STATE AID ALLOCATION 2018-2019
TENTATIVE FINAL STATE ALLOCATION

STATE TOTALS

FOUNDATION AID:

FOUNDATION WEIGHTED ADM (1,164,306.02) X
FOUNDATION AID FACTOR (\$1,756.76) = \$2,045,406,243.76

LESS CHARGEABLES:

AD VALOREM CHARGEABLE \$563,752,166.87
COUNTY 4 MILL LEVY (0.75000) X (\$141,095,556) 105,821,667.00
SCHOOL LAND EARNINGS 103,430,613.00
GROSS PRODUCTION 81,554,526.00
MOTOR VEHICLE 245,031,149.00
REA TAX 41,099,040.00

TOTAL CHARGEABLES 1,140,689,161.87

NET FOUNDATION AID (ZERO IF LESS THAN ZERO) \$962,799,560.00

TRANSPORTATION:

REGULAR A.D.H. (402,662.00) X PER CAPITA (\$0.00) X
TRANSPORTATION FACTOR (1.39) = 25,949,072.00

SALARY INCENTIVE AID:

1: INC. AID GUARANTEE FACTOR (83.95) X
INC. WEIGHTED ADM (1,164,306.02) = \$97,743,490.3790
2: ADJUSTED DISTRICT VALUATION
(\$34,838,620,104) / 1000 = 34,838,620.1040
3: #1 - #2 = \$64,170,236.0810
4: #3 X INCENTIVE MILLS (00.0) = 1,283,404,723.00

BASIC FORMULA \$2,272,153,355.00

SUPPLEMENT 40,471.00
\$2,272,193,826.00

BASIC STATE AID (BASIC FORMULA + SUPPLEMENT)
X PRORATE FACTOR (1.0000000) \$2,272,193,826.00

OCAS NONCOMPLIANCE PENALTY \$0.00

CLASS SIZE GRADE LEVEL WEIGHTED PENALTY (0.00)
X \$3,435.76 = CLASS SIZE PENALTY AMOUNT 0.00

PENALTY FOR PER PUPIL REVENUE IN EXCESS 150% 250,567.00

ADMINISTRATIVE COSTS PENALTY 108,539.00

ADJUSTMENTS DUE TO ADDITIONS 322,004.00

AND REDUCTIONS 150,395.00

GENERAL FUND BALANCE PENALTY 203,860.00

TOTAL ADDITIONS/REDUCTIONS 391,357.00

STUDENTS ENROLLED PURSUANT TO 70 O.S. 11-103.6
Graduation Part-Time Students AMOUNT = 41,057.00

TOTAL NET STATE AID \$2,271,843,526.00

STATE AID ALLOCATION 2018-2019
TENTATIVE FINAL STATE ALLOCATION

STATE TOTALS

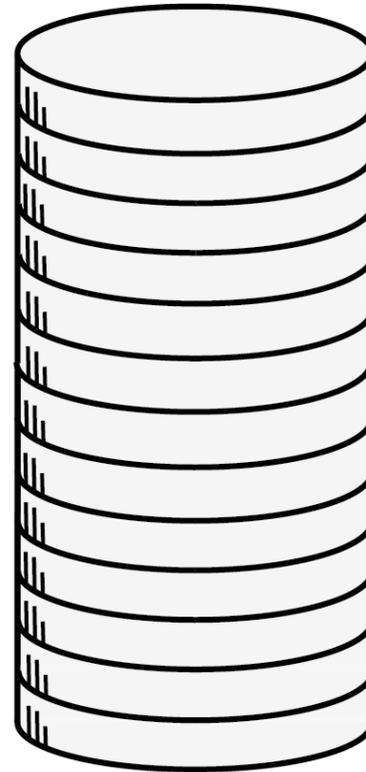
FOUNDATION AID:		
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GROSS PRODUCTION	81,554,526.00	
MOTOR VEHICLE	245,031,149.00	
REA TAX	41,099,040.00	
TOTAL CHARGEABLES		<u>1,140,689,161.87</u>
NET FOUNDATION AID (ZERO IF LESS THAN ZERO)		\$962,799,560.00

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4: #3 X INCENTIVE MILLS (00.0) =		<u>1,283,404,723.00</u>

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SUPPLEMENT		<u>40,471.00</u>
		\$2,272,193,826.00
BASIC STATE AID (BASIC FORMULA + SUPPLEMENT)		
X PRORATE FACTOR (1.0000000)		\$2,272,193,826.00
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ADJUSTMENTS DUE TO ADDITIONS	322,004.00	
AND REDUCTIONS	150,395.00	
GENERAL FUND BALANCE PENALTY	<u>203,860.00</u>	
TOTAL ADDITIONS/REDUCTIONS		<u>391,357.00</u>
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Graduation Part-Time Students AMOUNT =	<u>41,057.00</u>	
TOTAL NET STATE AID		\$2,271,843,526.00

Step 1: District need

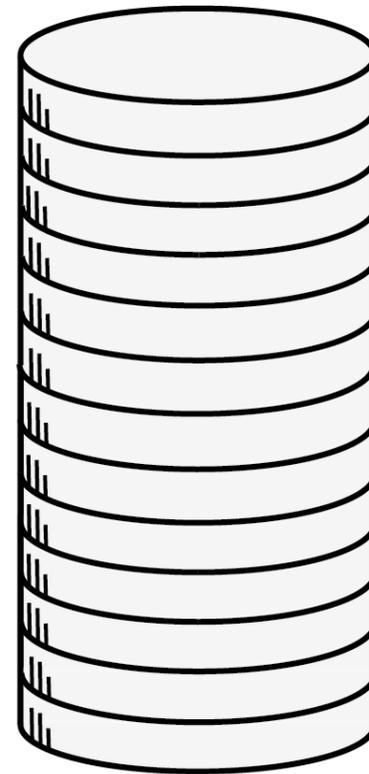


- Oklahoma calculates how much a school district needs to operate based primarily on student characteristics
- The amount of money calculated hinges on two numbers:
 - Aid factor (\$ per student, set by legislature)
 - Weighted enrollment

- Oklahoma weights for:
 - Grade level
 - Special education
 - Bilingual
 - Gifted
 - Economic disadvantage
 - (Small/sparse schools)
 - ((Teacher index))

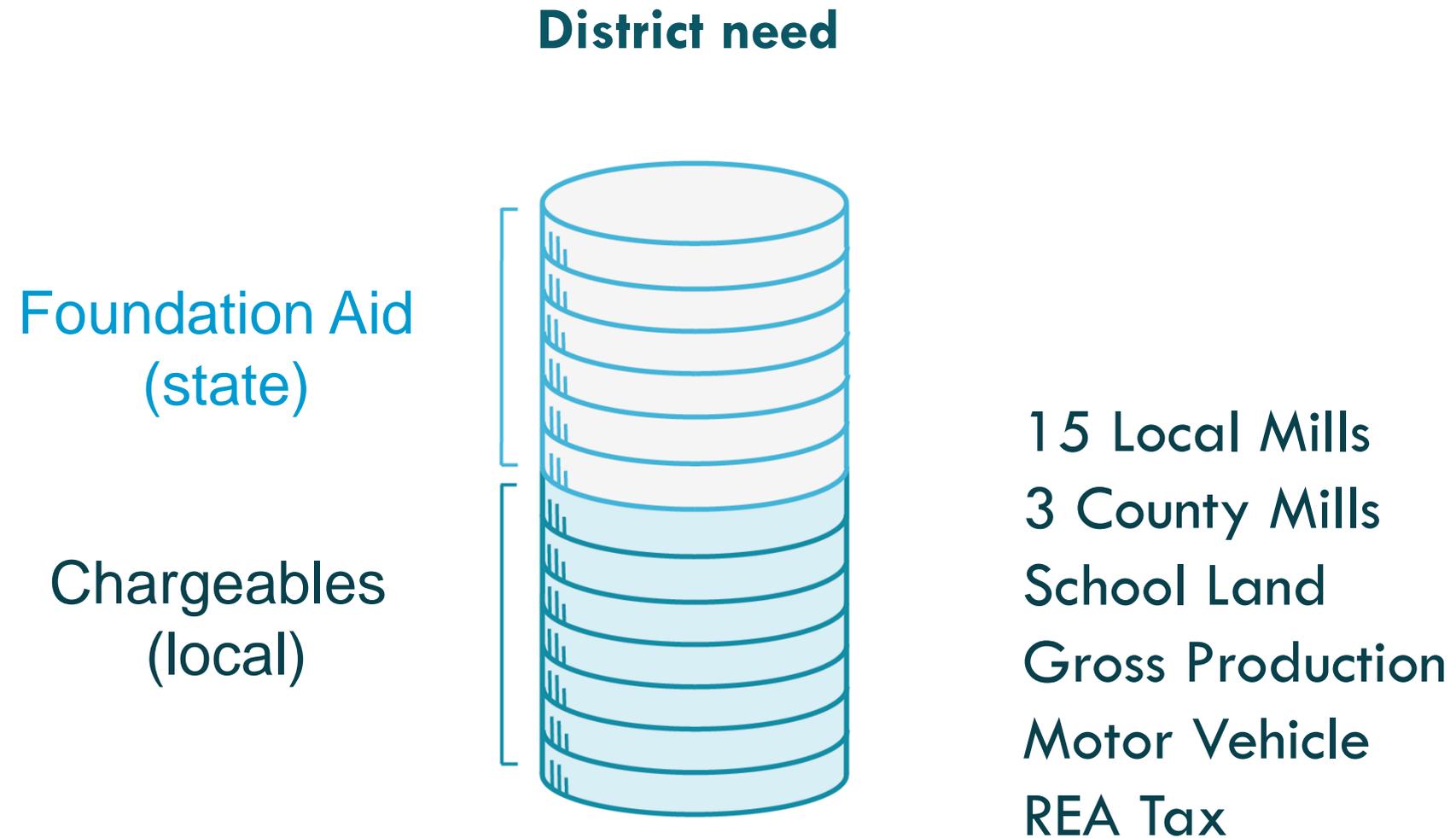
Example - Grades	
Half-day K	1.3
Full-day K	1.5
1 st Grade	1.351
2 nd Grade	1.351
3 rd Grade	1.051
4-6 Grades	1.0
7-12 Grades	1.2
Out-of-home	1.5

District need

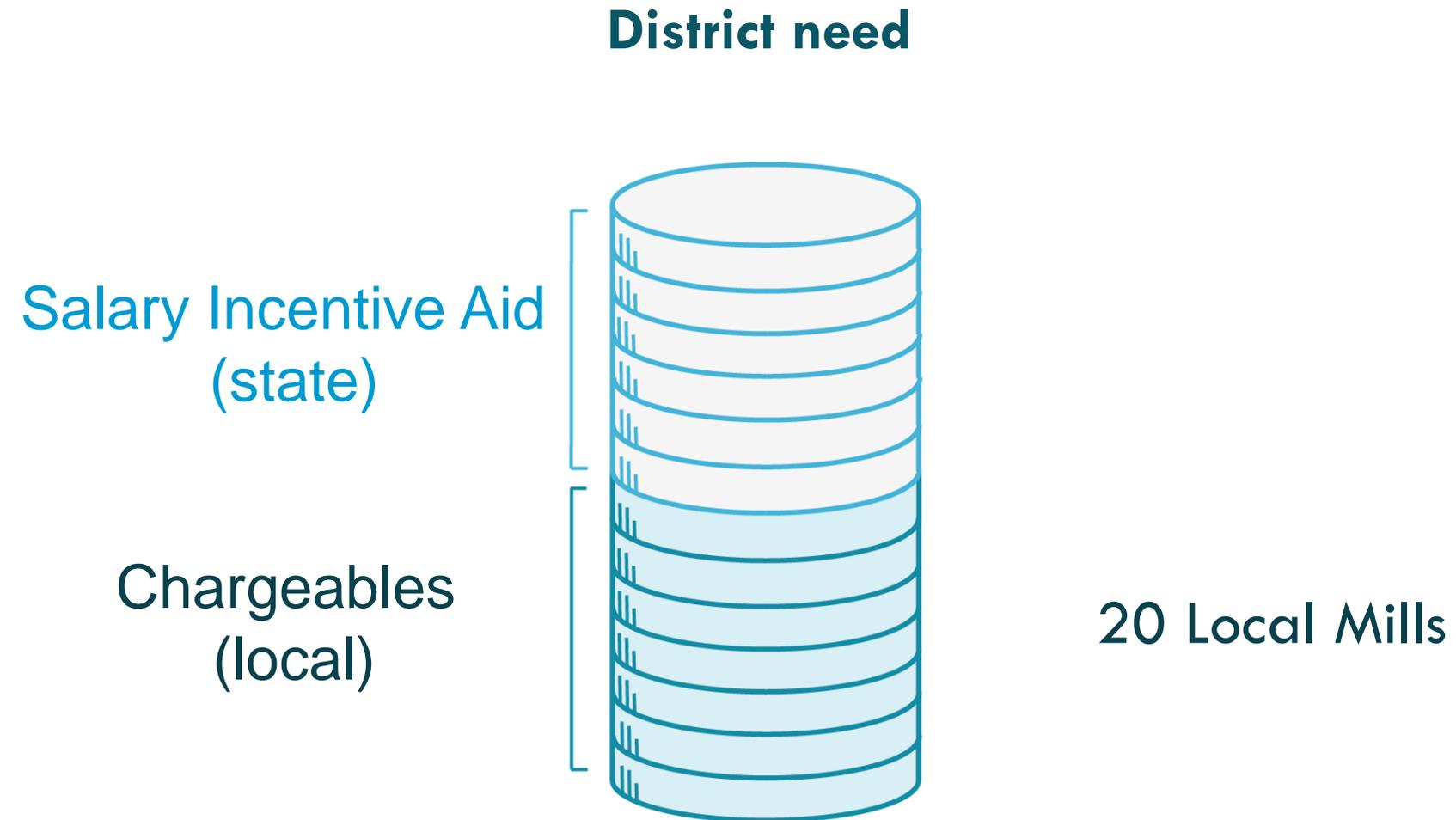


Aid Factor (\$ per student) \times Weighted Enrollment

Foundation Aid Calculation



Salary Incentive Aid Calculation



STATE AID ALLOCATION 2018-2019
TENTATIVE FINAL STATE ALLOCATION

COUNTY: 72 TULSA DISTRICT: I001 TULSA

FOUNDATION AID:

FOUNDATION WEIGHTED ADM (64,205.01) X
FOUNDATION AID FACTOR (\$1,756.76) = \$112,792,793.37

LESS CHARGEABLES:

AD VALOREM CHARGEABLE* \$40,882,096.59
*increased millage due to personal property tax adjustment
COUNTY 4 MILL LEVY (0.75000) X (\$8,866,334) 6,649,750.50
SCHOOL LAND EARNINGS 6,208,218.00
GROSS PRODUCTION 24,866.00
MOTOR VEHICLE 15,245,255.00
REA TAX 10,797.00

TOTAL CHARGEABLES 69,020,983.09
NET FOUNDATION AID (ZERO IF LESS THAN ZERO) \$43,771,810.00

TRANSPORTATION:

REGULAR A.D.H. (12,218.00) X PER CAPITA (\$33.00) X
TRANSPORTATION FACTOR (1.39) = 560,440.00

SALARY INCENTIVE AID:

1: INC. AID GUARANTEE FACTOR (83.95) X
INC. WEIGHTED ADM (64,205.01) = \$5,390,010.5895
2: ADJUSTED DISTRICT VALUATION
(\$2,547,031,550) / 1000 = 2,547,031.5500
3: #1 - #2 = \$2,842,979.0395
4: #3 X INCENTIVE MILLS (20.0) = 56,859,581.00

BASIC FORMULA \$101,191,831.00

STATE AID ALLOCATION 2018-2019
TENTATIVE FINAL STATE ALLOCATION

COUNTY: 72 TULSA DISTRICT: I001 TULSA

FOUNDATION AID:

FOUNDATION WEIGHTED ADM (64,205.01) X
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TOTAL CHARGEABLES

69,020,983.09

NET FOUNDATION AID (ZERO IF LESS THAN ZERO)

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Foundation Aid

TRANSPORTATION:

REGULAR A.D.H. (12,218.00) X PER CAPITA (\$33.00) X
TRANSPORTATION FACTOR (1.39) =

560,440.00

Transportation

SALARY INCENTIVE AID:

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3: #1 - #2 = \$2,842,919.0395
4: #3 X INCENTIVE MILLS (20.0) =

Salary Incentive Aid

56,859,581.00

BASIC FORMULA

\$101,191,831.00



Summary and Formula Updates

- In general, Oklahoma has a very good formula
 - Clear
 - Fair
 - Based on needs of students
- The foundation is strong but has been around since the early 80s. There are several areas that could use attention.
- Two of those:
 - Salary incentive aid
 - The bilingual student characteristic

- **Salary Incentive Aid**

- Does not fully account for local resources
- No longer serves its original purpose

Recommendation: Remove and direct funding into Foundation Aid

- **“Bilingual” identification**

- Is literally what it says
- Does not indicate need—being bilingual is a positive

Recommendation: Replace “bilingual” with “English-language learner”

