

**FY 2026 Budget Performance Review
26500 Oklahoma State Department of Education**

Version Original
Lead Administrator: State Superintendent Ryan Walters

Date submitted 10/4/2024
Lead Financial Officer: CFO Karen Nichols

Agency Mission

We are dedicated to empowering parents, teachers, students, and all Oklahomans by building the best educational system for the future—one that values academic excellence, transparency, and the voice of every parent.

Division and Program Descriptions

Note: Please define any acronyms used in program descriptions.

Financial Support of Schools

State funds appropriated for local school districts are distributed through the state aid formula on a weighted average daily membership (WADM) basis

Purchase of textbooks

Textbook/Instructional materials funds to school districts distributed on a average daily attendance basis

Certified Employee Health Allowance, Support Personnel Health Allowance

Health benefit allowance to school district personnel

Teachers Retirement System

Pass through to TRS, credit for member's contribution

Early Childhood Intervention

SoonerStart services to children, birth - 36 months with a disability

Alternative and At-risk Education

Funding to school districts for the alternative education program

Assessment

Assessments administered statewide as required by state and federal law

Education Leadership Oklahoma

Bonus to national board certified teachers who meet the eligibility criteria. Bonus to psychologists, speech pathologists and audiologists that have national board certification

School Lunch Matching

Matching and maintenance of effort funds required to receive federal funds from USDA

Early Childhood Initiative

Early childhood services to at-risk children. Public private partnership

Reading Sufficiency Act

RSA supports Oklahoma Children in k-3rd grade to read at the grade level

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Teaching & Learning	<i>Test fee assistance for low income students taking AP college level classes and for professional development for AP teachers. Review, implement curricular standards. Develop frameworks and other resources to help teachers understand the standards and for training. Art workshops for students and teachers in summer and fall to learn from the experts in various fields</i>
Teacher Recruitment, Retention & Support	<i>Implement individualized program of professional development for teachers, training programs for school leaders and administrators. Professional development for first year and emergency certified teachers, mentorship program. National corps of outstanding college graduates and professionals who commit two years to teach in urban and rural public schools</i>
Agriculture in the Classroom	<i>Program to increase agricultural literacy among students and educators</i>
Office of Safety Support	<i>Program to improve safety and security in Oklahoma schools</i>
ACT Work keys	<i>An assessment-based credential tool that measures foundational workplace skills – available to high school seniors</i>
Federal programs (multiple)	<i>Administers the allocation and use of federal funds, provides technical assistance to school districts to carry out grant activities and monitors compliance of federal regulations and requirements</i>
Child Nutrition	<i>Administers the child nutrition programs for the state of Oklahoma including meal reimbursements, administrative reviews, training and resources to schools and other entities</i>
School Support	<i>Provides schools with support, financial assistance and/or resources needed to build capacity and sustain change that positively impacts students and their achievement</i>
Student Support	<i>Provides support and resources to students in the areas of college and career readiness, counseling, behavioral health, school climate and alternative education</i>
School Personnel Records	<i>Collects and audits district certified and support personnel reports, ensures that teachers are paid in accordance with state law, and maintains the historical employment data for all certified and support school employees</i>
Accreditation	<i>Provides services to increase student learning and achievement, leadership to promote the improvement of the common Schools of Oklahoma, and regulation to maintain necessary Standards</i>
Accountability	<i>Ensures transparency for all Oklahoma students by providing school administrators, educators, parents, and their communities the tools and data-driven information to identify areas of success and improvement</i>
Teacher Certification	<i>Ensures that educators are properly credentialed and provides technical assistance to school districts, teachers, and college administrators regarding certification</i>

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Data and Information Systems

Manages the data and information needs for the agency and school districts including WAVE, the student information system

FY'25 Budgeted Department Funding By Source							
Dept. #	Department Name	Appropriations	Federal	Revolving	Local ¹	Other ²	Total
0710001	Financial Support of Schools	\$3,089,255,079					\$3,089,255,079
0300005	Literacy	\$0					\$0
7100001	School Resource Program Officer	\$0					\$0
0910001	Purchase of Textbooks	\$45,190,000					\$45,190,000
2910001	Certified Employee Health Allowance	\$365,793,470					\$365,793,470
3110001	Support Personnel Health allowance	\$204,211,359					\$204,211,359
5600001	Teacher Retirement	\$35,000,000					\$35,000,000
5200001	Early Childhood Intervention	\$16,225,341	\$6,565,976				\$22,791,317
2210001	Alternative and At-risk Education	\$14,000,000					\$14,000,000
5000001	Assessment	\$13,405,685					\$13,405,685
0201901	Education Leadership Oklahoma - NBCT	\$250,000					\$250,000
0201901	Education Leadership Oklahoma - SLP's	\$4,250,000					\$4,250,000
2710001	School Lunch Matching	\$3,140,137					\$3,140,137
0300002	Early Childhood Initiative	\$14,000,000					\$14,000,000
1812961	Reading Sufficiency Act	\$17,500,000					\$17,500,000
0300001	Instruction			\$662,655			\$662,655
0300003	American Indian Education						\$0
7100001	Educator Effectiveness						\$0
4000001	Accountability						\$0
2310001	Agriculture in the Classroom	\$38,000					\$38,000
7000004	Accreditation						\$0
0600002, 0600003	Federal Programs (multiple)		\$551,284,395				\$551,284,395
6000001	Child Nutrition		\$543,053,237				\$543,053,237
6114901	CARES Act		\$1,924,310				\$1,924,310
6414901	CARES Supplemental CRRSA		\$29,417,993				\$29,417,993
6514901	ARP ESSER LEA's		\$667,982,609				\$667,982,609
6714901	ARP IDEA B, Preschool and EI		\$15,162,093				\$15,162,093
7000001	School Personnel Records						\$0
7000002	College & Career Readiness	\$250,000					\$250,000
	Teachers Retirement System	\$3,487,609					\$3,487,609
0100001, 7000007, 7000005	Administration, Legal, Communications						\$0
0200001	Teacher Certification			\$2,189,704			\$2,189,704
7100088	Data and Information Systems						\$0
88000xx	Information Services (multiple)		\$10,259,084			\$235,850	\$10,494,934
3612551	Drivers Education			\$900,000			\$900,000
3710001	School Consolidation Assistance Fund	\$3,487,609					\$3,487,609
0210001	Paid Student Teaching	\$2,650,000					\$2,650,000
	Public School Paid Maternity Leave	\$2,500,000					\$2,500,000
	Imagine Math	\$1,400,000					\$1,400,000
	Imagine Reading	\$1,400,000					\$1,400,000
	Imagination Library	\$2,000,000					\$2,000,000
	OK Arts Institute	\$320,000					\$320,000
	Secure Schools	\$750,000					\$750,000
	Administrative & Support	\$19,145,366					\$19,145,366
	Advanced Placement	\$1,559,863					\$1,559,863
	Great Expectations	\$500,000					\$500,000
	Street School	\$200,000					\$200,000
		\$3,861,909,518	\$1,825,649,697	\$3,752,359	\$0	\$235,850	\$5,691,547,424

1. Please describe source of Local funding not included in other categories:
2. Please describe source(s) and % of total of "Other" funding if applicable for each department:

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Balances of Appropriated Funds from Prior Fiscal Years

3-digit Class Fund #	Class Fund Name	GA Bill # and Section #	Fiscal Year of Original Appropriation	Original Appropriation Amount (\$)	Total Expended Amount as of 8/31/2024 (\$)	Balance as of 8/31/2024 (\$)
192	Literacy Instruction	SB1118	2024	\$10,000,000	\$1,484,462	\$8,515,538
193	General Revenue	4465	2023	\$5,791,728,722	\$5,789,912,919	\$1,815,803
194	General Revenue	HB1004X	2024	\$4,101,709,518	\$4,087,273,183	\$14,436,335
						\$0
						\$0
Total remaining prior year appropriation balance:						\$24,767,676

Report appropriations that have existing balances from all prior fiscal years at the 3-digit class fund number (i.e. 193, 194). Do not report carryover class funds separately. Include appropriations located in disbursing funds. Report PREP, but not ARPA/SRF, appropriations.

What changes did the agency make between FY'24 and FY'25?

- | | |
|---|-----|
| 1.) Are there any services no longer provided because of budget cuts? | No |
| 2.) What services are provided at a higher cost to the user? | N/A |
| 3.) What services are still provided but with a slower response rate? | N/A |
| 4.) Did the agency provide any pay raises that were not legislatively/statutorily required? | N/A |

Appropriation Increase Review

Appropriation Increase Purpose	Appropriation Increases			Expenditures	
	FY 2023	FY 2024	Total Amount Received FY 2023-2024	Total Expenditure of Increase as of 6/30/2024	If funds have not been spent, please explain why.
Ad Valorem Reimbursement Fund		\$78,400,000	\$78,400,000	\$78,400,000	
Compensation for Off-Formula Districts		\$16,100,000	\$16,100,000	\$16,100,000	
Maternity Leave		\$2,300,000	\$2,300,000	\$2,300,000	
			\$0		
Total:	\$0	\$96,800,000	\$96,800,000	\$96,800,000	

List appropriation increases that the agency has received in the prior two years. List amounts received in each year. Include PREP, but not ARPA/SRF, appropriations.

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FY'26 Requested Funding By Department and Source							
Dept. #	Department Name	Appropriations	Federal	Revolving	Other ¹	Total	% Change
0710001	Financial Support of Schools	\$3,089,255,079	\$0	\$0	\$0	\$3,089,255,079	0.00%
0300005	Literacy	\$0	\$0	\$0	\$0	\$0	0.00%
7100001	School Resource Program Officer	\$0	\$0	\$0	\$0	\$0	0.00%
0910001	Purchase of Textbooks	\$45,190,000	\$0	\$0	\$0	\$45,190,000	0.00%
2910001	Certified Employee Health Allowance	\$415,862,413	\$0	\$0	\$0	\$415,862,413	13.69%
3110001	Support Personnel Health allowance	\$239,153,692	\$0	\$0	\$0	\$239,153,692	17.11%
5600001	Teacher Retirement	\$35,000,000	\$0	\$0	\$0	\$35,000,000	0.00%
5200001	Early Childhood Intervention	\$19,688,895	\$6,565,976	\$0	\$0	\$26,254,871	15.20%
2210001	Alternative and At-risk Education	\$14,000,000	\$0	\$0	\$0	\$14,000,000	0.00%
5000001	Assessment	\$13,750,000	\$0	\$0	\$0	\$13,750,000	2.57%
0201901	Education Leadership Oklahoma - NBCT	\$250,000	\$0	\$0	\$0	\$250,000	0.00%
0201901	Education Leadership Oklahoma - SLP's	\$4,250,000	\$0	\$0	\$0	\$4,250,000	0.00%
2710001	School Lunch Matching	\$3,140,137	\$0	\$0	\$0	\$3,140,137	0.00%
0300002	Early Childhood Initiative	\$14,000,000	\$0	\$0	\$0	\$14,000,000	0.00%
1812961	Reading Sufficiency Act	\$17,500,000	\$0	\$0	\$0	\$17,500,000	0.00%
0300001	Instruction	\$0	\$0	\$662,655	\$0	\$662,655	0.00%
0300003	American Indian Education	\$0	\$0	\$0	\$0	\$0	0.00%
7100001	Educator Effectiveness	\$0	\$0	\$0	\$0	\$0	0.00%
4000001	Accountability	\$0	\$0	\$0	\$0	\$0	0.00%
2310001	Agriculture in the Classroom	\$38,000	\$0	\$0	\$0	\$38,000	0.00%
7000004	Accreditation	\$0	\$0	\$0	\$0	\$0	0.00%
0600002, 0600	Federal Programs (multiple)	\$0	\$551,284,395	\$0	\$0	\$551,284,395	0.00%
6000001	Child Nutrition	\$359,863	\$543,053,237	\$0	\$0	\$543,413,100	0.07%
6114901	CARES Act	\$0	\$1,924,310	\$0	\$0	\$1,924,310	0.00%
6414901	CARES Supplemental CRRSA	\$0	\$29,417,993	\$0	\$0	\$29,417,993	0.00%
6514901	ARP ESSER LEA's	\$0	\$667,982,609	\$0	\$0	\$667,982,609	0.00%
6714901	ARP IDEA B, Preschool and EI	\$0	\$15,162,093	\$0	\$0	\$15,162,093	0.00%
7000001	School Personnel Records	\$0	\$0	\$0	\$0	\$0	0.00%
7000002	College & Career Readiness	\$250,000	\$0	\$0	\$0	\$250,000	0.00%
7000003	Human Resources	\$0	\$0	\$0	\$0	\$0	-100.00%
0100001, 7000	Administration, Legal, Communications	\$0	\$0	\$0	\$0	\$0	0.00%
0200001	Teacher Certification	\$0	\$0	\$2,189,704	\$0	\$2,189,704	0.00%
7100088	Data and Information Systems	\$0	\$0	\$0	\$0	\$0	0.00%
88000xx	Information Services (multiple)	\$0	\$10,259,084	\$0	\$235,850	\$10,494,934	0.00%
3612551	Drivers Education	\$0	\$0	\$900,000	\$0	\$900,000	0.00%
3710001	School Consolidation Assistance Fund	\$3,487,609	\$0	\$0	\$0	\$3,487,609	0.00%
0210001	Paid Student Teaching	\$2,650,000	\$0	\$0	\$0	\$2,650,000	0.00%
	Public School Paid Maternity Leave	\$6,500,000	\$0	\$0	\$0	\$6,500,000	160.00%
	Imagine Math	\$0	\$0	\$0	\$0	\$0	-100.00%
	Imagine Reading	\$0	\$0	\$0	\$0	\$0	-100.00%
	Imagination Library	\$2,000,000	\$0	\$0	\$0	\$2,000,000	0.00%
	OK Arts Institute	\$320,000	\$0	\$0	\$0	\$320,000	0.00%
	Secure Schools	\$0	\$0	\$0	\$0	\$0	-100.00%
	Administrative & Support	\$24,300,000	\$0	\$0	\$0	\$24,300,000	26.92%
	Advanced Placement	\$1,600,000	\$0	\$0	\$0	\$1,600,000	2.57%
	Great Expectations	\$500,000	\$0	\$0	\$0	\$500,000	0.00%
	Street School	\$0	\$0	\$0	\$0	\$0	-100.00%
	Bible Initiative	\$3,000,000	\$0	\$0	\$0	\$3,000,000	100.00%
	School Security School Personnel Right to Carry	\$500,000	#REF!	#REF!	#REF!	#REF!	100.00%
	School Security - LE & Veteran Recruitment	\$1,000,000	#REF!	#REF!	#REF!	#REF!	100.00%
	Teachers Retirement System	\$3,487,609	#REF!	#REF!	#REF!	#REF!	100.00%
	Student Information Security	\$400,000	#REF!	#REF!	#REF!	#REF!	100.00%
	Teacher & Leadership Effectiveness Program	\$250,000	#REF!	#REF!	#REF!	#REF!	100.00%
	Parchment Transcript Service	\$250,000	#REF!	#REF!	#REF!	#REF!	100.00%
	IT Infrastructure Modernization	\$5,000,000	#REF!	#REF!	#REF!	#REF!	100.00%
	Standards Implementation	\$300,000	#REF!	#REF!	#REF!	\$300,000	100.00%
Total		\$3,967,233,297	#REF!	#REF!	#REF!	#REF!	#REF!

1. Please describe source(s) and % of total of "Other" funding for each department:

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FY'26 Top Five Operational Appropriated Funding Increase Requests						
Request by Priority	Request Description		<table border="1"> <tr> <th>Is this a Supplemental Request? (Yes/No)</th> <th>Timeframe (One-Time or Recurring)</th> <th>Appropriation Request Increase Amount (\$)</th> </tr> </table>	Is this a Supplemental Request? (Yes/No)	Timeframe (One-Time or Recurring)	Appropriation Request Increase Amount (\$)
Is this a Supplemental Request? (Yes/No)	Timeframe (One-Time or Recurring)	Appropriation Request Increase Amount (\$)				
Request 1:	Flexible Benefit Allowance Increase for FY26	\$73,785,352	No	Recurring	\$73,785,352	
Request 2:	Maternity Leave Increase	\$4,000,000	No	Recurring	\$4,000,000	
Request 3:	Operations Increase + 6% COLA	\$5,154,634	No	Recurring	\$5,154,634	
Request 4:	Bible Initiative	\$3,000,000	No	Recurring	\$3,000,000	
Request 5:						
Top Five Request Subtotal:					\$85,939,986	
Total Increase above FY-25 Budget (including all requests)					\$94,937,992	
Difference between Top Five requests and total requests:					\$8,998,006	

What are the agency's top 2-3 capital or technology (one-time) requests, if applicable?			
Description of requested increase in order of priority		Needed State Funding for Project (\$)	Submitted to LRCPC or OCAMP? (Yes/No)
Priority 1	IT Modernization	\$5,000,000	No
Priority 2			
Priority 3			

List any requests for new construction from the Legacy Capital Fund			
Description of requested increase in order of priority		Needed State Funding for Project (\$)	Submitted to LRCPC? (Yes/No)
Priority 1	N/A		
Priority 2			
Priority 3			

Does the agency have any costs associated with the Pathfinder retirement system and federal employees?	
No	

How would the agency be affected by receiving the same appropriation for FY '26 as was received in FY '25? (Flat/ 0% change)

A flat budget would cause catastrophic effects on SDE and Oklahoma schools. The agency would have to identify programs to cut in order to fund the statorily mandated programs. The significant increase in the costs of the Flexible Benefit Allowance and maternity leave programs alone would require SDE to find approximately \$90 million in our budget to fund these two program. This would require SDE to drastically reduce services and support currently provided to school districts. The SDE would not be able to fund a COLA increase for employees which would likely result in the loss of personnel who could seek employment with other state agencies who offer higher salaries, thus further impacting school districts.

How would the agency handle a 2% appropriation reduction in FY '26?

A 2% reduction to our budget would create devastating impacts on SDE and Oklahoma schools. The agency would have to identify programs to cut in order to fund statorily mandated programs. The significant increase in the costs of the Flexible Benefit Allowance and maternity leave programs alone would require SDE to find approximately \$90 million in our budget to fund these two program. This would require SDE to drastically reduce services and support currently provided to school districts. The SDE would not be able to fund a COLA increase for employees which would likely result in the loss of personnel who could seek employment with other state agencies who offer higher salaries, thus further impacting school districts. The SDE would be required to cut critical programs related to teacher recruitment, professional development, etc.

Is the agency seeking any fee increases for FY '26?			
Description of requested increase in order of priority		Fee Increase Request (\$)	Statutory change required? (Yes/No)
Increase 1	N/A		
Increase 2			
Increase 3			

Federal Funds

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CFDA	Federal Program Name	Agency Dept. #	FY 25 budget (\$)	FY 24 actuals (\$)	FY 23 actuals (\$)	FY 22 actuals (\$)	FY 24 budgeted FTE (#)
84.027	Special Education Grants to States (IDEA Part B)	600006	181,690,015	181,680,377	171,831,887	168967066.9	13
84.173	Special Education Preschool Grants	600006	4,089,078	3,897,664	3,360,055	\$4,104,886	13
84.181	Special Education Grants for Infants and Families (600052	6,565,976	6,535,979	6,315,367	\$9,757,599	
84.323	Special Education - State Personnel Development	600006	1,198,540	871,791	751,544	\$1,319,055	4
84.01	Title I Part A	600072	229,108,583	224,940,301	204,356,568	\$198,982,429	5
84.011	Title I Part C Migrant Education	600072	240,009	423,849	385,317	\$669,483	3
84.013	Title I Part D Neglected and Delinquent Children	600072	379,845	381,851	347,137	\$917,868	3
84.144	Migrant Education Coordination Program	600072			0		3
84.196	Education for Homeless Children & Youth	600072	1,586,524	1,303,833	1,185,303	\$1,272,355	3
84.287	Twenty-First Century Community Learning Center:	600013	15,676,288	16,397,716	13,475,148	\$12,889,015	6
84.358	Rural Education	600072	4,873,759	5,258,658	4,780,598	\$4,147,076	3
84.365	English Language Acquisition State Grants	600072	3,152,620	6,557,762	5,961,602	\$5,651,049	3
84.367	Title II A Supporting Effective Instruction State Gra	600072	30,588,676	33,303,208	30,275,644	\$26,830,586	3
84.369	State Assessments and Related Activities Grant	600050	5,764,177	5,734,530	7,714,205	\$6,237,233	9
84.377	Title I School Improvement Grant	600072	100,134			\$1,866,790	0
84.424	ARTech	600003	1,905,047	1,246,373	997,799	\$795,337	30
84.424	Student Support and Academic Enrichment	600003	16,345,954	18,060,409	15,159,396	\$13,167,667	20
84.424	STRonger Connections	600071	7,770,464	10,651,502			3
10.5xx	Child Nutrition Programs	6000001	543,053,237	543,053,237	354,007,937	\$483,458,242	
84.206	JAVITS Gifted and Talented Students Education Gr	600003	0	265,908	517,380	\$305,839	10
84.371	Oklahoma Striving Readers Comprehensive Literac	600073	0	0	232,799	\$1,971,052	0
12.62	Troops to Teachers	600002	0	0	62,865	\$138,375	0
93.981	Project GET FIT	600003	0	365,000	635,253	\$532,883	0
84.184	Oklahoma CARES (Emergency Management)	600071	0	291,586	804,721	\$795,966	2
84.184	Oklahoma School Climate Transformation Project	600074	0	531,370	618,933	\$758,824	2
84.184	Project RESPECT	600074	2,081,624	2,167,102			2
84.299	Oklahoma Future Native Leaders Project	600003	0	671,419	951,238	\$523,158	1
16.839	STOP School Violence Prevention and Mental Heal	600071	0	0	67,520		0
16.839	STOP School Violence Threat Assessment and Tect	600071	0	0		\$30,512	0
93.243	Project AWARE WEST	600074	300,000	347,061	1,156,869	\$1,601,266	2
93.243	Project AWARE EAST	600074	1,296,234	1,796,234	1,739,259	\$1,460,504	2
93.243	Project AWARE South	600074	1,198,523	1,798,523	1,439,309	\$202,935	2
16.839	DOJ Category 2 Grant - Bullying Prevention	600074	0	0	69,270	\$91,188	0
16.839	DOJ Category 8 grant - School Safety and Security	600071	0	0	86,232	\$241,392	0
16.839	DOJ Cat 7 - Fusion Center	600071	0	0			0
16.839	DOJ Cat 2 - Ready4Life	600074	706,305	706,305	706,305	\$210,946	2
84.425	CARES ACT (ESSER)	6114901	0	1,924,310	3,250,213	\$34,305,600	0
84.425	ESSER II	6414901	0	22,417,993	98,226,929	\$379,691,302	0
84.425	ARP ESSER	6514901	98,602,957	663,353,345	523,119,981	\$328,602,532	3
84.425	EANS	6414901	10,420,598	7,000,000	8,825,912	\$14,666,283	3
84.425	GEER	6114901	0	0	406,052	\$3,043,599	0
84.425	ARP Homeless	6514901	4,726,963	4,629,264	2,000,911	\$386,117	1
93.323	OSDH Reopening schools grant	6614901	0	0	26,649,464	\$9,878,045	0

Federal Government Impact

1.) How much federal money received by the agency is tied to a mandate by the Federal Government?
Almost all federal money received by the agency is tied to a mandate. A very small portion of the total federal funds is received as agency's discretionary funds.
2.) Are any of those funds inadequate to pay for the federal mandate?
Most of the federal funds that the agency receives are distributed on a formula basis and may be inadequate if the cost of providing services increase.
3.) What would the consequences be of ending all of the federal funded programs for your agency?
Serving targeted population such as economically disadvantaged children, students with disabilities will be severely impacted. Districts also have maintenance of effort requirements that they have to meet to be able to receive federal funds.
4.) How will your agency be affected by federal budget cuts in the coming fiscal year?
Agency will be forced to cut its administrative costs to maintain pass-through funds to districts. If cuts are too excessive, allocation to districts will be reduced. This would have a huge impact on the level of services that districts can provide.

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5.) Has the agency requested any additional federal earmarks or increases?

The agency has applied for a number of grants and continues to explore all grant opportunities that are aligned with its mission.

FY 2025 Budgeted FTE								
Division #	Division Name	Supervisors	Non-Supervisors	\$0 - \$35 K	\$35 K - \$70 K	\$70 K - \$100K	\$100K+	
01	Administration	2	11		7	2		4
02	Teacher Certification	2.75	17.35		18.35	1.75		
03	Curriculum and Instruction	5	26.9	3.07	17.5	10.33		1
05	Financial Services	5	14.5		18	1.5		
06	Federal Programs	16.88	120.4	17.86	95.67	22.75		1
07	Lindsey Nicole Henry Scholarship Admin	1	1		2			
40	Accountability	2	8.5	0.5	5	5		
50	Assessment	1	2.75	0.5	3.25			
52	Early Intervention	10	63.17	0.5	71.67	1		
60	Child Nutrition	5	29	2.5	30.5	1		
61-66	COVID Relief Funds	3	22.25	0.75	21.5	3		
70	Department Services	5	28.9		14	15.9		4
71	Educator Effectiveness/Data and Inf Services	2	2.75			3.75		1
73	School support	1	6.25	0.25	3	4		
74	Student Support	3.3	7.25		4.75	5.8		
74	Policy Implementation	1	5.1		5.1	1		
Total		65.93	367.07	25.93	317.29	78.78		11

FTE History by Fiscal Year								
Division #	Division Name	FY 2025 Budgeted	FY 2025 YTD	FY 2024	FY 2023	FY 2022	FY 2021	FY 2016
01	Administration	15.0	15.0	11.8	12.0	8.8		8.0
02	Teacher Certification	21.0	21.0	20.0	19.0	15.6		15.0
03	Curriculum and Instruction	32.0	32.0	34.0	21.0	16.7		20.0
05	Financial Services	20.0	19.6	21.0	21.0	21.9		13.0
06	Federal Programs	137.0	137.3	126.5	129.5	133.6		89.0
07	Lindsey Nicole Henry Scholarship Admin	2.0	2.0	2.0	2.0	2.0		1.0
40	Accountability	11.0	10.5	5.0	6.0	8.4		
50	Assessment	4.0	3.8	4.0	4.0	4.2		9.0
52	Early Intervention	73.0	73.2	61.0	64.0	62.7		54.0
60	Child Nutrition	34.0	34.0	32.5	33.5	31.4		29.0
61-66	COVID Relief Funds	25.0	25.3	25.0	28.0	24.8		
70	Department Services	34.0	33.9	30.0	30.0	31.8		40.0
71	Educator Effectiveness/Data and Inf Services	5.0	4.8	5.0	3.0	5.5		7.0
73	School support	7.0	7.3	2.0	2.0	5.0		7.0
74	Student Support	10.0	10.6	5.0	8.0	7.2		
74	Policy Implementation	3.0	3.0					2.0
Total		433.0	433.0	384.8	383.0	379.6		294.0

Performance Measure Review					
Program Name	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
Will provide at a later date					

**FY 2026 Budget Performance Review
26500 Oklahoma State Department of Education**

Version Original
Lead Administrator: State Superintendent Ryan Walters

Date submitted 10/4/2024
Lead Financial Officer: CFO Karen Nichols

Revolving Funds (200 Series Funds)				
		FY'22-24 Avg. Revenues	FY'22-24 Avg. Expenditures	June '24 Balance
200	Special Transportation Revolving Fund			
	<i>Funds shall be used to purchase pupil-transportation equipment. No rules adopted to implement this program</i>			\$6,035
	70 O.S. Section 9-10			
210	National Board Certification Revolving Fund			
	<i>Funds are used to pay national board certified bonus to teachers. The State Board of Education has a statutory obligation to pay the bonus to eligible teachers who attained National Board Certification or submitted application for</i>	\$1,349,195	\$1,382,925	\$553,170
	70 O.S. Section 6-204.4			
220	Statistical Services Revolving Fund			
	<i>Funds are used to pay program administration costs related to providing statistical services. Balance will be used for current year expenses and any remaining funds will be carried over to next fiscal year.</i>			\$0.84
	70 O.S. Section 3-104.23			
225	Grants And Donations Fund			
	<i>Funds are used to administer grants received from non-federal sources and other agency programs, including refunds and reimbursements, sponsorship and donations. Costs include personnel, travel and consulting services. Balance will be used for current year expenses and any remaining funds will be carried over to the next fiscal year</i>	\$299,193	\$527,987	\$359,031
	70 O.S. Section 3-104-12			
230	School Investigative Audit Revolving Fund			
	<i>Funds are used to reimburse State Auditor and Inspector for costs on special audits performed on school districts and where te school district is unable to pay.</i>			\$2,633
	70 O.S. Section 18-118.1			
235	Drug Abuse Revolving Fund			
	<i>Funds are used to reimburse State Auditor and Inspector for costs on special audits performed on school districts and where te school district is unable to pay.</i>	\$328,703	\$519,005	\$98,611
	63 O.S. Section 2-417			
240	Teachers' Certification Fund			
	<i>Funds are used to pay program and administrative expenses including payroll, travel, IT support and other operating costs for the Teache Certification Division that has 20 FTE to</i>	\$982,805	\$1,034,990	\$1,169,538
	70 O.S. Section 3-104.6 (b)			
241	Oklahoma Teacher Recruitment Revolving Fund			
	<i>Funds are used for operating teacher recruitment programs. Revenue is from donations, grants and gifts.</i>	\$3,496		\$19,820
	70 O.S. Section 6-132			
250	Early Intervention Revolving Fund			
	<i>FTE vacancies that ha ocured during the past few years but this will allow the agencies to maintain and expand services when there is a critical need. Funds are used for matching and MOE requirements for IDEA Part C federal grant</i>	\$15,212,060	\$9,561,129	\$2,992,642
	70 O.S. Section 13-124.1			
251	Personal Financial Literacy Fund			
	<i>Funds were expended in FY24 for FY23 expense</i>	\$28,500	\$92,197	\$12,945
	70 O.S. Section 103.6h-1			
255	Motor Vechile Driver Education			
	<i>Funds are included in State aid funding formula. Deposits to this fund exceeded appropriations. Agency can only spend what was appropriated for the fiscal year. Remaining funds will be carried over tot he next fisca year.</i>	\$900,000	\$900,000	\$1,561,110
	47 O.S. Section 1132.2			
260	School Consolidation Assitance Fund			
	<i>Funds are used to pay severence, consolidation assistance, shared superintendent assistance and ACE Technology. Funds in excess of \$5m will be allocated to school districts for ACE Technology after meeting other obligations for this fiscal year.</i>	\$500,000	\$498,315	\$4,720,063
	70 O.S. Section 7-203			
270	Education Reform Revolving Fund			
	<i>Funds are included in State aid funding formula. Deposits to this fund exceeded appropriations. Agency can Oonly spend what was appropriated for the fiscal year. Remaining funds will</i>	\$1,237,125,340	\$1,024,494,422	\$655,676,430
	70 O.S. Section 18-400 & 62 O.S. Section 34.89			

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271	Common Education Technology Revolving Fund				
<i>Funds are used to pay administrative expenses for the State Board of Education. Balance will be used for current year expenses and any remaining funds will be carried over to the next fiscal year.</i>		62 O.S. Section 34.90	\$75,000	\$75,000	\$75,035
277	State Board of Education Charter School Revolving Fund				
<i>Funds re used for reimbursing charter school sponsors for costs incurred due to the closure of a charter school.</i>		62 O.S. Section 34.9/70 O.S. Section 3-132	\$45,000	\$48,853	\$57,429
278	Charter School Closure Reimbursement Revolving Fund				
<i>Funds re used for reimbursing charter school sponsors for costs incurred due to the closure of a charter school.</i>		70 O.S. Section 3-142 (2) (F) & (G)	\$390,802		\$1,172,405
280	Public School Classroom Support Revolving Fund				
<i>Funds shall be used to award grants to classroom teachers for materials, supplies and equipment. he State Board of Education has adopting rules to award the classroom support grants. Grants are likely to be awarded next year when funds collect to a reasonable level.</i>		70 O.S. Section 1-123	\$30,264	\$62,164	\$92,003
285	Income Tax Checkoff Revolving Fund for the Support of Common Schools (no new revenue)				
<i>Funds shall be used for common education and disbursed as state aid. The State Department of Education plans to budget and expend the funds in the next fiscal year.</i>					\$20,515
286	Oklahoma Youth and Government Revolving Fund (Funds forwarded to YMCA)				
					\$10,985
287	Deer Creek Foundation License Plate Revolving Fund				
<i>Pass-through to Deer Creek Public School Foundation. Balance will be paid out when billed</i>			\$3,630	\$4,964	\$8,240
290	Oklahoma School Psychologist, Speech Language Pathologist, Audiologist National Certification Revolving Fund				
<i>Funds are used to pay national board certified bonus to psychologists, speech pathologists and audiologist.</i>			\$3,302,430	\$3,438,193	\$825,000
296	School Bus Camera Revolving Fund				
					\$203

FY 2025 Current Employee Telework Summary

List each agency physical location (not division), then report the number of employees associated with that location in the teleworking categories indicated. Use "No specified location" to account for remote employees not associated with a site. Use actual current employees (headcount), not budgeted or actual FTE.

Full-time and Part-time Employees (#)

Agency Location / Address	City	County	Full-time and Part-time Employees (#)			
			Onsite (5 days onsite, rarely remote)	Hybrid (2-4 days onsite weekly)	Remote (1 day or less weekly onsite)	Total Employees
						0
						0
						0