

# OKLAHOMA

STATE DEPARTMENT *of* EDUCATION



JANET BARRESI

STATE SUPERINTENDENT  
*of* PUBLIC INSTRUCTION

# ***State Aid Funding Formula***

***Renée McWaters  
Executive Director  
State Aid Section***

# SCHOOL FINANCE

## TECHNICAL ASSISTANCE DOCUMENT

<http://ok.gov/sde/state-aid>

- SOURCES OF REVENUE
- STATE AID FORMULA
- PENALTIES / ADJUSTMENTS
- POLICIES / PROCEDURES

*Listed Under* “Helpful Resources”

# STATE SOURCES OF REVENUE

## STATE - APPROPRIATED REVENUES

**\$2.407 BILLION FOR 2013-14:**

- ◆ \$ 1.8B FINANCIAL SUPPORT OF SCHOOLS
- ◆ \$507.7M SCHOOL ACTIVITIES (Line items)
  - ◆ \$ 33.0M TEXTBOOKS (Cont. Flexibility)
  - ◆ \$244.3M CERTIFIED FBA
  - ◆ \$123.4M SUPPORT FBA
  - ◆ \$ 42.0M REFORM IMPLEMENTATION
  - ◆ \$ 35.3M TEACHER RETIREMENT CREDIT
  - ◆ \$ 15.0M ALTERNATIVE ED.
  - ◆ \$ 11.6M NATIONAL BOARD CERT. BONUS

**STATE AID FORMULA  
FOR  
OKLAHOMA SCHOOL  
DISTRICTS**

# FIVE DATA ELEMENTS

- ❑ **ATTENDANCE AUDITS**
- ❑ **SPECIAL EDUCATION COUNTS**
- ❑ **BILINGUAL COUNTS**
- ❑ **CHILD NUTRITION -  
FREE / REDUCED-PRICE LUNCH COUNTS**
- ❑ **GIFTED COUNTS**

# COMPONENTS OF THE WEIGHTED ADM

**AVERAGE DAILY MEMBERSHIP  
WITH GRADE LEVEL WEIGHTS**

**SPECIAL CATEGORIES  
TIMES EACH CATEGORY WEIGHT**  
(Special Education, Economically Disadvantaged, Gifted,  
Bilingual)

**TEACHER INDEX**

*DISTRICT CALCULATIONS:*

*(Whichever is larger)*  
*SMALL SCHOOL DISTRICT WEIGHT*  
*or*  
*ISOLATION WEIGHT*

# GRADE WEIGHTS

<b>PK* 3 (3 yr. old w/ IEP)</b>	<b>1.2</b>
<b>Early Child. / PK (Half Day)</b>	<b>0.7</b>
<b>Early Child. / PK (Full Day)</b>	<b>1.3</b>
<b>Kindergarten (Half Day)</b>	<b>1.3</b>
<b>Kindergarten (Full Day)</b>	<b>1.5</b>
<b>1st - 2nd grade</b>	<b>1.351</b>
<b>3rd grade</b>	<b>1.051</b>
<b>4th - 6th grade</b>	<b>1.0</b>
<b>7th - 12th grade</b>	<b>1.2</b>
<b>Out-of-Home Placement</b>	<b>1.5</b>

\*PK = Prekindergarten

# GRADE WEIGHTS

			STUDENTS		
PK 3	1.2	x	10	=	12.0
Early Child. / PK (Half Day)	0.7	x	30	=	21.0
Early Child. / PK (Full Day)	1.3	x	60	=	78.0
Kindergarten (Full Day)	1.5	x	100	=	150.0
1st - 2nd grade	1.351	x	200	=	270.2
3rd grade	1.051	x	100	=	105.1
4th - 6th grade	1.0	x	200	=	200.0
7th - 12th grade	1.2	x	<u>300</u>	=	<u>360.0</u>
			1,000		1,196.3

This calculated number will be the Weighted Pupil Grade Level Calculation.

# WEIGHTED PUPIL CATEGORIES

## SPECIAL EDUCATION WEIGHTS:

<b>LD</b>	<b>0.40</b>	<b>MR (EMH + TMR)</b>	<b>1.30</b>
<b>HI (D + HH)</b>	<b>2.90</b>	<b>ED</b>	<b>2.50</b>
<b>VI</b>	<b>3.80</b>	<b>PH (OI + OHI)</b>	<b>1.20</b>
<b>MH</b>	<b>2.40</b>	<b>D/B</b>	<b>3.80</b>
<b>SI</b>	<b>0.05</b>	<b>TBI</b>	<b>2.40</b>
	<b>Autism</b>		<b>2.40</b>

## OTHER CATEGORIES:

<b>Gifted</b>	<b>0.34</b>	<b>Economically</b>	
<b>Bilingual</b>	<b>0.25</b>	<b>Disadvantaged</b>	<b>0.25</b>

# WEIGHTED PUPIL CATEGORIES

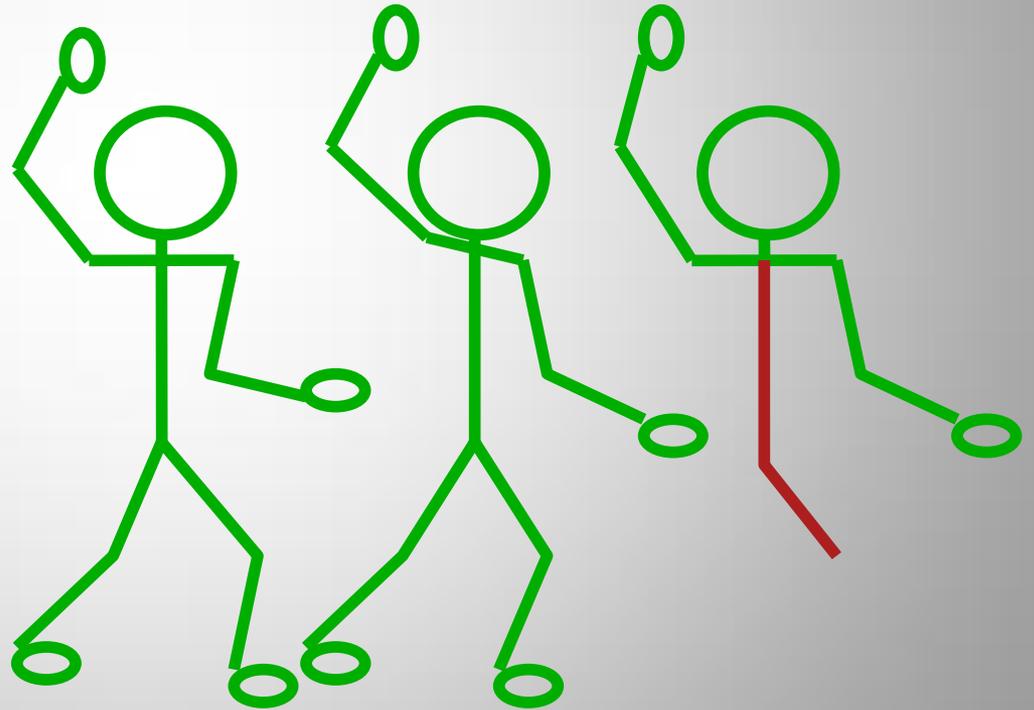
	WEIGHTS		STUDENTS		
Learning Disabled	0.40	x	13	=	5.20
HI (D + HH)	2.90	x	6	=	17.40
Visually Impaired	3.80	x	1	=	3.80
MH	2.40	x	10	=	24.00
Speech Impaired	0.05	x	25	=	1.25
Autism	2.40	x	4	=	9.60
Gifted	0.34	x	100	=	34.00
Bilingual	0.25	x	300	=	75.00
Econ. Disadv.	0.25	x	<u>600</u>	=	<u>150.00</u>
			<b>1,059</b>		<b>320.25</b>

Add the weighted categories computed above. This figure will be the Weighted Pupil Category calculation.

# GRADE WEIGHT PLUS SPECIAL CATEGORIES

**Autism = 2.4**

**Grade 1 = 1.351** **Econ. Disadvg. = .25**



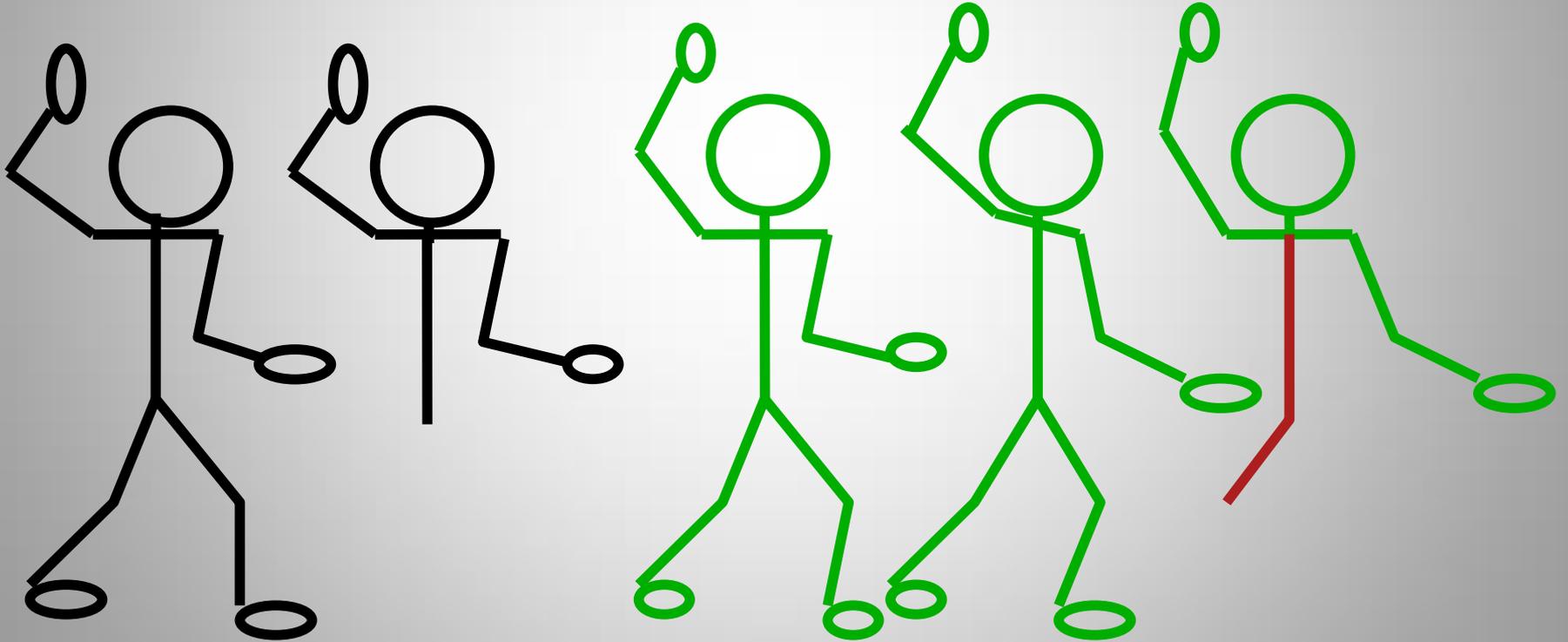
**1 = 4.001**

# GRADE WEIGHT PLUS SPECIAL CATEGORIES

**KG = 1.5**

**Autism = 2.4**

**Econ. Disadv. = .25**



**1 = 4.15**

# **DISTRICT WEIGHTS**

## **TEACHER INDEX**

- ✓ **Number of Teachers**
- ✓ **Level of Degree**
- ✓ **Index is determined by comparing district's prior year totals to the state average**

# **First Year WADM**

## **Title 70 § 3-142v2 Paragraph B:**

***“The weighted average daily membership for the first year of operation of a charter school shall be determined initially by multiplying the actual enrollment of students as of August 1 by 1.333. The charter school shall receive revenue equal to that which would be generated by the estimated weighted average daily membership calculated pursuant to this subsection. At midyear, the allocation for the charter school shall be adjusted using the first quarter weighted average daily membership for the charter school calculated pursuant to subsection A of this section.”***

# FOR 2013-14 FORMULA

## 2011-12 Weighted ADM\*

FY12 Raw ADM x Grade Level Weight

Student Category Weights:

Special Education = October 1, 2011

Gifted = October 1, 2011

Bilingual = October 1, 2011

Econ. Disadv. = October 2011

Teacher Index = November 2011

District Weights:

Small School Weight using Final 2012 Raw ADM

Isolation Weight using Final 2012 Raw ADM

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**Total FY12 Weighted ADM\*\***

## 2012-13 Weighted ADM\*

FY13 Raw ADM x Grade Level Weight

Student Category Weights:

Special Education = October 1, 2012

Gifted = October 1, 2012

Bilingual = October 1, 2012

Econ. Disadv. = October 2012

Teacher Index = November 2012

District Weights:

Small School Weight using Final 2013 Raw ADM

Isolation Weight using Final 2013 Raw ADM

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**Total FY13 Weighted ADM\*\***

\*ADM (Average Daily Membership)

\*\*The higher of the two totals is to be used for the 2013-14 initial allocation in July.

# **Virtual Student WADM**

## **Title 70 § 18-201.1 Paragraph B:**

***“The weighted calculations provided for in subsection A of this section shall be based on the highest weighted average daily membership of the first nine (9) weeks of the current school year, the preceding school year or the second preceding school year of a school district, unless otherwise specified. The highest of the three (3) weighted average daily memberships shall be used consistently in all of the calculations; however, the portion of weighted membership derived from nonresident, transferred pupils enrolled in online courses shall be based on the weighted average daily membership of the first nine (9) weeks of the current school year. The average daily membership data used for all calculations in paragraphs 1, 2, 3 and 4 of this subsection shall be the same as used in the calculation of the State Aid Formula.”***

# FOR 2013-14 FORMULA

## 2013-14 Weighted ADM

First Nine-Week Raw ADM x Grade Level Weight

### Student Category Weights:

Special Education = October 1, 2013

Gifted = October 1, 2013

Bilingual = October 1, 2013

Econ. Disadv. = October 2013

Teacher Index = November 2013

### District Weights:

Small School Weight using 2013-14 First Nine-Week Raw ADM

Isolation Weight using 2013-14 First Nine-Week Raw ADM

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**Total FY2014 First Nine-Week Weighted ADM\*\*\***

\*\*\*The highest of the three totals is to be used for the 2013-14 allocation in January 2014.

# **Funding for Midyear**

**Title 70 § 18-200.1 Paragraph B:**

**“The State Department of Education shall retain not less than one and one-half percent (1.5%) of the total funds appropriated for financial support of schools, to be used to make midyear adjustments in State Aid which shall be reflected in the final allocations.”**

# 2013-14 FORMULA TIMELINES

 **January 15: Notify schools of their new “Final” Tentative Allocation.**

 **Penalties, tax settlements, and unsettled disputes might still change this “Final” Allocation.**

# WEIGHTED ADMs

	2011-12	2012-13
WEIGHTED ADM		
AVERAGE DAILY MEMBERSHIP	90.33	101.30
WITH GRADE WEIGHTS	10.56	14.19
SPECIAL ED. WEIGHTS	1.50	4.40
SUMMER PROGRAM	0	0
GIFTED	2.54	2.72
BILINGUAL	25.75	20.25
TEACHER INDEX	6.88	3.08
ECONOMICALLY DISADV.	25.00	20.00
SMALL SCHOOL	14.98	16.38
OR		
ISOLATION	0	0
TOTAL WEIGHTED ADM:	<u>177.54</u>	<u>182.32</u>

# WEIGHTED ADMs

FIRST NINE  
WEEKS  
2013-14

WEIGHTED ADM	2011-12	2012-13	2013-14
AVERAGE DAILY MEMBERSHIP	90.33	101.30	111.64
WITH GRADE WEIGHTS	10.56	14.19	18.33
SPECIAL ED. CHILD COUNT	1.50	4.40	2.45
SUMMER PROGRAM	0	0	0
GIFTED	2.54	2.72	3.70
BILINGUAL	25.75	20.25	22.25
TEACHER INDEX	6.88	3.08	2.98
ECONOMICALLY DISADV.	25.00	20.00	21.75
SMALL SCHOOL	14.98	16.38	18.45
OR			
ISOLATION	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL WEIGHTED ADM:	177.54	182.32	201.55

**SOURCES OF REVENUE  
FOR  
OKLAHOMA SCHOOL  
DISTRICTS**

# **LOCAL SOURCES OF REVENUE**

## **AD VALOREM TAX LEVY**

- **GENERAL FUND - 39 MILLS**
- **BUILDING FUND - 5 MILLS**
- **SINKING FUND\***

**\*AS VOTED FOR BOND ISSUES AND  
LEVIED FOR JUDGMENTS**

# **“CHARGEABLE” REVENUE**

## **AD VALOREM TOTAL**

- **“ADJUSTED” REAL PROPERTY**
- **PERSONAL PROPERTY\***
- **PUBLIC SERVICE PROPERTY**

**\*County voted to delete ‘Individual’  
Personal Property Tax**

# STATE SOURCES OF REVENUE

## *STATE - DEDICATED REVENUES*

- ✓ **GROSS PRODUCTION TAX**
- ✓ **MOTOR VEHICLE COLLECTIONS**
- ✓ **RURAL ELECTRIFICATION  
ASSOCIATION (REA) TAX**
- ✓ **STATE SCHOOL LAND EARNINGS**

# **FEDERAL SOURCES OF REVENUE**

- **NATIONAL SCHOOL LUNCH PROGRAM**
- **TITLE I**
- **TITLE II**
- **TITLE VI**
- **SPECIAL EDUCATION**
- **IMPACT AID**
- **ADULT EDUCATION**

**2012**  
**TOTAL GENERAL FUND REVENUE**  
**SOURCES**

<u>SOURCE</u>	<u>AMOUNT</u>	<u>%</u>
LOCAL AND COUNTY	\$ 1,187,398,989	27%
STATE DEDICATED	\$ 438,091,210	10%
STATE APPROPRIATED	\$ 2,242,453,017	50%
FEDERAL	<u>\$ 573,894,692</u>	<u>13%</u>
TOTAL GENERAL FUND	\$ 4,441,837,908	100%

# EQUITY IN THE FORMULA



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# EXAMPLE OF THE STATE AID FORMULA

FOUNDATION AID: (A)

WEIGHTED ADM Times FOUNDATION AID FACTOR

**282.59** X **\$1,576** = \$ 445,362

Minus TOTAL CHARGEABLES - 233,333

\$ 212,029 (A)

TRANSPORTATION AID: (B)

\$ 6,000 (B)

SALARY INCENTIVE AID: (C)

WEIGHTED ADM Times INCENTIVE AID FACTOR

**282.59** X **\$73.13** = \$ 20,665.8067

Minus (ADJUSTED AD VALOREM / 1000) 1,010.5555

\$ 19,655.2512

Times 20 = \$ 393,105 (C)

TOTAL STATE AID = (A) + (B) + (C) = \$ 611,134

# Revenue Comparison

<b>Revenue Source</b>	<b>District A</b>	<b>District B</b>	<b>Difference</b>
County 4-mill	\$75,000	\$75,000	\$0
School Land	\$25,000	\$25,000	\$0
Gross Production	\$50,000	\$50,000	\$0
State Aid	\$907,000	\$1,222,000	(\$315,000)
Foundation Aid 15 Mills	\$150,000	\$15,000	\$135,000
Incentive Aid 20 Mills	\$200,000	\$20,000	\$180,000
Motor Vehicle	\$25,000	\$25,000	\$0
REA Tax	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$1,432,000</b>	<b>\$1,432,000</b>	<b>\$0</b>

# Revenue Comparison

<b>Revenue Source</b>	<b>District A</b>	<b>Charter A</b>	<b>Difference</b>
County 4-Mill	\$75,000	\$0	(\$75,000)
School Land	\$25,000	\$0	(\$25,000)
Gross Production	\$50,000	\$0	(\$50,000)
State Aid	\$1,050,800	\$1,575,800	\$525,000
Foundation Aid 15 Mills	\$150,000	\$0	(\$150,000)
Incentive Aid 20 Mills	\$200,000	\$0	(\$200,000)
Motor Vehicle	\$25,000	\$0	(\$25,000)
REA Tax	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$1,575,800</b>	<b>\$1,575,800</b>	<b>\$0</b>

# WEIGHTED ADMs

TOTAL WEIGHTED ADM:	2011-12	2012-13	2013-14
TIMES	177.54	182.32	201.55
FORMULA FACTORS *		X	X
TOTAL \$\$		\$ 3,038.60	\$ 3,038.60
EQUALS:		\$ 553,998	\$ 612,430
		JULY FUNDING*	JANUARY FUNDING*

\*\*

*\*Chargeables Not Considered*

*\*\*Assuming no midyear factor change*

# WEIGHTED ADMs

	2011-12	2012-13	2013-14
TOTAL WEIGHTED ADM:	182.32	179.42	175.55
TIMES	X		
FORMULA FACTORS	\$ 3,038.60		
TOTAL \$\$	\$ 553,998		\$ 553,998
EQUALS:	JULY FUNDING*		JANUARY FUNDING*

*\*Chargeables Not Considered*

*\*\*Assuming no midyear factor change*

# PAYMENT SCHEDULE

<b>AUGUST</b>	<b>8%</b>	<b>SEPTEMBER</b>	<b>10%</b>
<b>OCTOBER</b>	<b>9%</b>	<b>NOVEMBER</b>	<b>9%</b>
<b>DECEMBER</b>	<b>9%</b>	<b>JANUARY</b>	<b>9%</b>
<b>FEBRUARY</b>	<b>9%</b>	<b>MARCH</b>	<b>9%</b>
<b>APRIL</b>	<b>9%</b>	<b>MAY</b>	<b>10%</b>
<b>JUNE</b>	<b>9%</b>		

# ACCUMULATED PERCENTAGE

<b>AUGUST</b>	<b>8%</b>	<b>SEPTEMBER</b>	<b>18%</b>
<b>OCTOBER</b>	<b>27%</b>	<b>NOVEMBER</b>	<b>36%</b>
<b>DECEMBER</b>	<b>45%</b>	<b>JANUARY</b>	<b>54%</b>
<b>FEBRUARY</b>	<b>63%</b>	<b>MARCH</b>	<b>72%</b>
<b>APRIL</b>	<b>81%</b>	<b>MAY</b>	<b>91%</b>
<b>JUNE</b>	<b>100%</b>		



**"STATE AID" IN THE BANK**  
 (Foundation and Salary Incentive Aid)  
 Electronic Funds Transfer Dates  
*(Target Date for Payment is **Bold** and **Outlined**)*

**JULY 2013\***

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

*\*(No Scheduled State Aid Payments in July)*

**AUGUST 2013**

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	<b>15</b>	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

**SEPTEMBER 2013**

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	<b>12</b>	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

**OCTOBER 2013**

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	<b>17</b>	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**NOVEMBER 2013**

S	M	T	W	T	F	S
				1	2	
3	4	5	6	7	8	9
10	11	12	13	<b>14</b>	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

**DECEMBER 2013**

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	<b>12</b>	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

**JANUARY 2014**

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	<b>16</b>	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

**FEBRUARY 2014**

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	<b>13</b>	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

**MARCH 2014**

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	<b>13</b>	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**APRIL 2014**

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	<b>22</b>	23	24
25	26	27	28	29	30	

**MAY 2014**

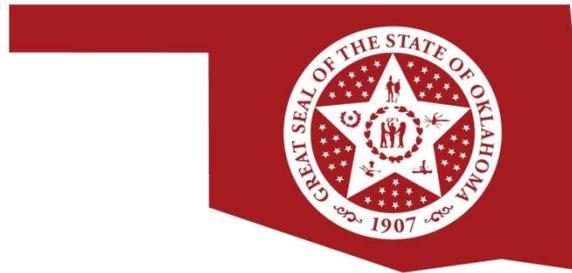
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	<b>15</b>	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

**JUNE 2014**

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	<b>12</b>	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

# OKLAHOMA

STATE DEPARTMENT *of* EDUCATION



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**Renée McWaters**  
**State Aid Section**

**405 - 521 - 3460**