CAPITAL FUNDING IN OKLAHOMA

SCHOOL DISTRICTS

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DEDICATION

This research study is dedicated to my family, my constant source of encouragement, support and love. To my wife, Judy, who has always been my best friend. You have encouraged me to be the best that I can be, and for 39 years you have stood beside me through both good times and bad. What we have accomplished we have accomplished together. I chose well all those years ago, and I love you.

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CHAPTER I

INTRODUCTION

This study examined Oklahoma's system for public school capital funding, with particular emphasis on spending through the building fund and the ability of school districts to pass bond issues, which are limited by the assessed valuation of the district. Oklahoma, like all of the U.S. states, has long struggled with the issue of adequacy and equity in funding its public schools, although public education ranks high on the state's list of priorities. As Oklahoma celebrated its Centennial in 2007, the issue of educating its citizens continued as a prominent fixture in the success of its society. Education forms our nation's character, it determines our direction, and it points the way. Events over the past several decades have shaped our nation's destiny, sometimes in a negative way. These events have led to a "national character that no longer seems to care much about modeling civility or working collaboratively for a common good" (Thompson & Wood, 2005, p.3).

"Historically, states have focused on how to distribute money equitably across districts, but now, states are asking what it would take to raise all students to state standards" (Education Week, p. 1). Forty-five states, including Oklahoma, have been the object of lawsuits challenging the adequacy and equity of state funding formulas. School funding is derived from three sources: federal, state, and local. Are these sources sufficient to provide an adequate and equitable public education to every child?

Definitions of Terms

This research is about school finance within which capital funding operates. Therefore, the terminology used may be unfamiliar to some readers. To assist the reader in identifying key financial and legal terms, an extensive glossary of definitions is included here at the beginning. By identifying the terms now, the reader can refer to the definitions when needed.

Adequacy – For school finance, adequacy means providing sufficient funds for the average district/school to teach the average child to state standards, plus sufficient additional revenues for students with special needs to allow them to meet performance standards as well. Many school finance court cases have shifted from challenging fiscal disparities to challenging the adequacy of the funding system (Odden & Picus, 2004, p. G).

Adequate Yearly Progress – Holding schools accountable for the performance of all students is a cornerstone of the No Child Left Behind (NCLB) Act. Under the new law, this accountability is based on whether or not schools, districts and states are making adequate yearly progress (AYP) toward the goal of bringing 100% of their students at least to academic proficiency by the end of the 2013-2014 school year (Education Commission of the States, 2007, p. 1).

Ad Valorem Tax – Meaning "according to the value" (Lewis, 2005, p. 16), a tax applied to property, including land and buildings, assessed in mills (1/10 of a cent).

Assessed Valuation – Value of taxable land and property in a school district, as determined by the County Assessor or the State Board of Equalization (for public service property).

Average Daily Attendance (ADA) – The average daily attendance of a school district, taking absences into account.

Average Daily Membership (ADM) – Average daily enrollment of a school district, excluding absences.

Chargeable – A deduction from the first determined dollar amount in the Foundation Aid formula – the Foundation Program (Lewis, 2005, p. 104).

Confirmability – ….concerned with assuring that data, interpretations, and outcomes of inquiries are rooted in contexts and persons apart from the evaluator and are not simply figments of the evaluator's imagination (Guba & Lincoln, 1989, p. 242-243).

Constant Comparative Method – ….the constant comparative method is concerned with generating and plausibly suggesting (but not provisionally testing) many categories, properties, and hypotheses about general problems (*e.g.*, the distribution of services according to the social value of clients) (Glaser & Strauss, 1967, p. 104).

Credibility – ….establishing the match between the constructed realities of respondents (or stakeholders) and those realities as represented by the evaluator and attributed to various stakeholders (Guba & Lincoln, 1989, p. 237).

Dependability – ….concerned with the stability of data over time (Guba & Lincoln, 1989, p. 242).

Elementary School District – A PK-8 district.

Equity –Equity means fairness, impartiality, evenhandness. In education, it means that each child receives the same benefit from the state's educational efforts as every other child – or at least the same opportunity to benefit (Imber, 2004, p. 52).

Horizontal Equity – The equal treatment of equals – the traditional meaning of 'equality' (Swanson & King, 1991, p. 242).

Vertical Equity – Recognizes that equal treatment is not always fair and just for persons (or school districts) experiencing abnormal conditions such as poverty and physical, psychological, and mental handicaps (or high costs of living, dispersed populations, and municipal overburden) (Swanson & King, 1991, p. 242).

Escheat – Funds and property obtained by the government through default, because a person has died intestate (without a will).

Fiscal Neutrality – The quality of a child's education may not be a function of wealth other than that of the entire state (Swanson & King, 1991, p. 234).

Fixed Assets – Used in accounting literature to describe all types of plant and equipment. …Plant and equipment appears to be a more descriptive term. Another alternative title used on many corporation balance sheets is property, plant and equipment (Meigs, Mosich & Johnson, 1972, p. 330).

Force Account – Contracted construction work paid for on the basis of time taken and material consumed (BusinessDictionary.com).

Free and Appropriate Public Education (FAPE) – Originating from Section 504 of the Rehabilitation Act of 1973, a term that specifies the right to an education for all children with disabilities.

Foundation and Salary Incentive Aid – The formula used to calculate state aid for public schools. In Oklahoma, the Formula includes Foundation Aid + Salary Incentive Aid + Transportation Supplement (Lewis, 2005, p.100).

Fund – Account used by a non-profit organization to earmark revenue by expenditure type.

Activity Fund – Funds and revenues received or collected…from student or other extracurricular activities or other revenue-generating sources…that are conducted in the school district. Such funds shall be deposited to the credit of the account maintained for the benefit of the particular activity within the school activity fund.…The board of education, at the beginning of each fiscal year and as needed during each fiscal year, shall approve all school activity fund subaccounts, all subaccount fund-raising activities and all purposes for which the monies collected in each subaccount can be expended (Oklahoma School Code Section 87A, p. 77).

Bond Fund – Ad valorem moneys earmarked for capital projects in schools. A school district bond is a certificate of debt; it is a written promise to pay a set sum to the bond holder at a fixed future time (maturity date) with set interest from the date of the bond until its maturity. Tax exempt status of the interest earned on bonds issued by school districts is what makes bonds attractive to investors (Lewis, 2005, p. 39).

Building Fund – The building fund of any school district shall consist of all monies derived from the proceeds of a building fund levy not to exceed five (5) mills in any year, voted by the people of a school district pursuant to the provisions of Article X, Section 10 of the Oklahoma Constitution, monies appropriated by the state for the purpose of capital expenditures or projects, monies allocated to a school district by the State Board of Education from the

State Public School Building Equalization Fund, and monies donated to a school district for the purpose of capital projects or improvements and may be used [for] erecting, remodeling, repairing, or maintaining school buildings, for purchasing furniture, equipment and computer software to be used on or for school district property, for paying energy and utility costs, for purchasing telecommunications services, for paying fire and casualty insurance premiums for school facilities, for purchasing security system and for paying salaries of security personnel, or for one or more, or all, of such purposes. Proceeds of such levies shall not be required to be used during the year for which a levy is made but may accumulate from year to year until adequate for the purposes intended. The building Fund (sic) hereinabove defined is hereby declared to be a current expense fund, but shall not be considered a part of the general operating fund. No monies derived from the proceeds of the school levies made pursuant to the provisions of Article X, Section 9 of the Oklahoma Constitution may be placed in the building fund provided by this section (Oklahoma School Code Section 22, p. 14).

Child Nutrition Fund – See School Lunch Fund.

General Fund – The general fund of any school district is hereby defined as a current expense fund and shall consist of all revenue or monies that can legally be expended within a certain specified fiscal year, but shall not be considered as including any money derived from a special building fund levy made in accordance with the provisions of Section 10 of Article X of the Oklahoma Constitution, nor shall it include any monies derived from the sale of bonds issued under the provisions of Section 26 of Article X of the Oklahoma

Constitution. All monies derived from the proceeds of the school levies made pursuant to the provisions of Section 9 of Article X of the Oklahoma Constitution shall be placed in the general fund provided by this section. Expenditures from the general fund shall be noncapital in nature. All monies derived from state-dedicated revenue, state-appropriated revenue unless otherwise provided for by law, and county sources shall be placed in the general fund provided for by this section. Except as provided for in subsections K and L of this section, a district shall not be authorized to make capital expenditures as defined by this section from the general fund (Oklahoma School Code, Section 21, p. 12).

School Lunch Fund – In Oklahoma, the Child Nutrition Fund – Funds appropriated to the State Board of Education for School Lunch Matching and School Lunch Programs shall be apportioned by the State Board of Education to each school district for the purpose of providing meals for children in compliance with the National School Lunch Act and the Child Nutrition Act of 1966 and Public Law 91-248, as they may hereafter be amended or supplemented (Oklahoma School Code, Section 42.1, p. 28).

Sinking Fund – The sinking fund of any district shall consist of all money derived from ad valorem taxes or otherwise as provided by law for the payment of bonds and judgements and interest thereon (Oklahoma School Code, Section 24, p. 16).

Fund Accounting – Method of accounting used for non-profit organizations, including public schools.

Impact Aid – Also known as "874" money, provides financial assistance to school districts where federal activities place increased financial burdens on a local district.

Independent District – a PK-12 district having one or more high schools.

Key Informant – A purposively sampled individual who can assist in identifying relevant information. This is particularly helpful when the culture, program, and setting are not familiar to the researcher (Patton, 2002, p. 236).

Local Control – Americans believe that education should be the responsibility of each of the states that form this country. The states entrust significant educational freedoms and obligations to approximately 14,950 local school districts and their elected school boards (Segall & Wilson, 2004, p. 111).

Mill – Used for property taxation purposes, one-tenth of a cent ($0.001).

Naturalism – An approach to field research based on the assumption that an objective social reality exists and can be observed and reported accurately (Babbie, 2007, p. 293).

No Child Left Behind Act of 2001 (NCLB) – Elementary and Secondary Education Act – An Act To close the achievement gap with accountability, flexibility, and choice, so that no child is left behind (United States Department of Education, n.d., p.1).

Performance Contract – A contract that guarantees performance for not only public entities, but for industry, healthcare and higher education as well (Hall, 2008, p. 12).

Progressive Tax – A tax increases proportionately more than income as the income level of the taxpayer increases. Under a progressive tax, high-income taxpayers

will pay a larger percent of their income toward this tax than low-income taxpayers (Odden & Picus, 2004, p. G-3).

Purposeful Sampling – Also known as purposive sampling - Cases for study (e.g., people, organizations, communities, cultures, events, critical incidences) are selected because they are "information rich" and illuminative, that is, they offer useful manifestations of the phenomenon of interest; sampling, then is aimed at insight about the phenomenon, not empirical generalization from a sample to a population (Patton, 2002, p. 40).

Qualified Zone Academy Bond (QZAB) – In 1997, Congress created a new financial instrument, the Qualified Zone Academy Bond (QZAB), to help schools: renovate and repair buildings, invest in equipment and up to date technology, develop challenging curricula, (and) train quality teachers. QZABs also encourage schools and businesses to cooperate in innovative ways that expand students' learning opportunities and help schools prepare students with the kinds of skills employers, and [the] nation, need to compete in the global economy (United States Department of Education, n.d., p.1).

Regressive Tax – A tax that increases proportionally less than income as the income level of the taxpayer increases. Under a regressive tax, low-income taxpayers will pay a larger percent of their income toward this tax than high-income taxpayers (Odden & Picus, 2004, p. G-4).

Series Bond – This is a bond issue that sells the bonds over a period of time. This is required to fund large capital projects that school districts cannot fund all at once.

Tax Increment District (TID) – In terms of Tax Increment Financing (TIF) a geographic area for which debt instruments are issued…to finance specific public improvements that will presumably enable economic development or redevelopment, usually by installing physical infrastructure that makes a particular project or series of projects possible (Johnson & Man, 2001, p. 15).

Tax Increment Financing (TIF) – A means to finance public investments and infrastructure improvements needed for economic development in specific geographic areas, usually blighted areas. The TIF program largely freezes the assessed valuation of all property parcels in a designated area (the TIF district) for a specific period of years. Property taxes levied on this frozen tax base continue to accrue to local taxing bodies, but taxes derived from the increases in assessed values (the tax increment) resulting from new development are used to pay for infrastructure needs and development expenditures in the TIF district. Thus, TIF serves as a geographically targeted tax, expenditure and regulatory inducement to a specific location (Johnson & Man, 2001, p. 1).

Transferability – ...requires both sending and receiving contexts to be at least random samples from the same population (Guba & Lincoln, 1989, p. 241).

Weighting – A funding formula in which schools receive monies from the state according to the types of students enrolled, considering grade level, disabilities, and special circumstances.

Statement of the Problem

Public schools in Oklahoma receive funds from three sources: federal, state and local. These sources provide revenues through the following: general fund, building fund, child nutrition fund, bond fund, and sinking fund (debt retirement).

Article X, Section 10, of the Oklahoma Constitution provides for school districts to assess a maximum of five mills annually to the value of taxable property to be used for constructing school buildings, maintenance, repairs, remodeling, and for the purchase of furniture. The building fund can also be used for computer software, security personnel salaries, security system purchase and maintenance, utility bills, fire and casualty insurance, and telecommunications services (Lewis, 2005, p. 59).

> Bond money can be used to acquire and improve school sites; construct, repair, remodel or equip school buildings; or acquire school furniture, fixtures, or equipment….Issuance of general obligation bonds is the only means provided for districts to borrow funds and repay the loaned amount to the lender….The money to pay off the bonds and accruing interest payments is placed in the district's sinking fund. Thus, the sinking fund is an account formed from ad valorem tax money used to pay off bonds and judgment debts against a district (Lewis, 2005, pp. 39-40).

Through the school finance formula, the Oklahoma legislature provides an equalization funding mechanism known as chargeables. The foundation aid formula is determined by multiplying the weighted average daily membership of the district by the foundation aid factor (Lewis, 2005, pp. 96, 103), which is set by the Oklahoma legislature. The new foundation aid is determined by subtracting chargeables from

foundation aid. Chargeables are determined through the identification of specific local tax revenues (Lewis, 2005, pp. 104-105). They include a 15- mill levy against ad valorem taxes assessed in the district plus 75% of the county 4-mill levy and 100% of school land earnings, gross production, motor vehicle tax, and REA tax. The total amount of chargeables is netted against the foundation aid formula. This results in a reduction in state foundation aid for those districts with high revenues from local sources. However, of the five funds used by Oklahoma schools, only the general fund is subject to equalization through chargeables.

The use of the building fund and the effects of bond issues are based on district assessed valuation. The level of assessed valuation in a district has a significant impact on the financial decision-making process. Because capital expenditures cannot be made from general fund monies (Lewis, 2005, p. 75), Oklahoma school districts must seek new revenue streams to fund adequately districts lacking sufficient assessed valuation.

Four research questions for the study were:

1. How do Oklahoma school districts make decisions on capital needs?
2. What specific barriers are perceived in this decision making?
3. What specific problems are inherent, and how do schools address them?
4. What suggestions do schools have for addressing the problems of funding capital improvements and for influencing capital funding decisions?

Purpose of the Study

This study examined how the level of assessed property valuation in Oklahoma affects funding for the building fund and for bond revenues. Particularly significant is

that no equalization remedy is available to school districts with a low assessed valuation. The primary purpose of this study was to examine the capacity for capital funding in Oklahoma public school districts. The rationale and decisions surrounding expenditures of the funds were examined. Oklahoma's public schools use foundation-based funding to allocate state revenue. Of particular interest are the use of the building fund and the effects of bond issues, based on district assessed valuation, on the financial decision-making process. This purpose aided the researcher in determining research design and questions used in the study.

Orienting Theoretical Framework – Theory in Practice

"Identifying key activities and analyzing their contributions defines the building blocks of organization. But to place the structural units which make up the organization requires two additional pieces of work: an analysis of decisions and an analysis of relations" (Drucker, 1972, p. 542). "It will be argued that it is impossible to anticipate what kinds of decisions will arise in the future. But while their content cannot be predicted their kind and subject matter have a high degree of predictability" (Drucker, 1972, p. 542). As a school leader gains experience, he or she develops a "theory in practice," as espoused by Argyris and Schön (1974). This theory differentiates between what is said (espoused theory) and what is done (theory in use).

> When someone is asked how he would behave under certain circumstances, the answer he usually gives is his espoused theory of action for that situation. This is the theory of action which he gives allegiance, and which, upon request, he communicates to others. However, the theory that actually governs his actions is

> theory-in-use, which may or may not be compatible with his espoused theory; furthermore, the individual may or may not be aware of the incompatibility of the two theories. (pp. 6, 7)

Espoused theory is fully known. Espoused theory is self-stated, and individuals may even believe that they practice an espoused theory when they do not. A theory-in-use is indicated by actual behavior, and it can be done at a subconscious level. The critical element of "theory in practice" thus becomes the level of congruence between the espoused theory and the theory in use (Argyris & Schön, 1974). For the decision-making process to work for educators, behavior needs to match beliefs as closely as possible. "Indeed, given human frailty, we often espouse one theory and actually act on the basis of another, perhaps conflicting, theory" (Owens, 2004, p. 303).

To facilitate the decision-making process, educational leaders must learn from their actions. This illustrates the difference between single-loop learning and double-loop learning. In single-loop learning, a theory-in-use is used to "maintain the field of constancy by learning to design actions that satisfy existing governing variables" (Argyris & Schön, 1974, p. 19). In other words, once the solution to a problem is realized, that solution is maintained through single-loop learning. However, theories-in-use for educational problems can be much more complex. These problems deal with a constantly changing landscape, requiring experience that builds on itself. "Double-loop learning changes the governing variables (the "settings") of one's programs and causes ripples of change to fan out over one's whole system of theories-in-use" (p. 19). In other words, decisions made have an impact on future decisions. Educators learn. This does

not mean that single-loop learning is replaced. It does mean that solving complex problems can lead to solutions involving future problems.

> Professionals and professional educators – indeed, practitioners of all sorts – often speak of practicing and learning skills as though these activities were of an entirely different sort than learning a theory or learning to apply a theory. This viewpoint suggests that skill learning and theory learning are different kinds of activities (Argyris & Schön, 1974, p.12).

Research Design

Educational research "develops new knowledge, which then is applied to the improvement of educational practice" (Borg & Gall, 1983, p. 5). "Just as there is no *the* scientific method, there is not just one type of educational research. In fact, educational research includes many kinds of investigation" (Borg & Gall, 1983, p. 30). This study was designed to gain information from superintendents and other qualified individuals in Oklahoma about capital funding in schools. Because there is no single way to perform education research, the types of information collected and the resulting analysis defines the research design. The research method was qualitative, using information from surveys, interviews, and documents. According to Patton (2002), "qualitative findings grow out of three kinds of data collection: (1) in-depth, open-ended interviews; (2) direct observation; and (3) written documents" (p. 4). Each of the three data collection methods was employed.

Significance of the Study

The study can contribute to the understanding of adequacy and equity of building fund revenues and bond issue monies. Additionally, this research can contribute to the literature on school finance, particularly in the area of capital funding in Oklahoma. Many school districts in Oklahoma are at the low end of assessed valuation. Because of this low assessed valuation, two problematic scenarios occur: 1) Revenue to the building fund is low because mills multiplied by assessed valuation represent a low revenue total; 2) Many school districts have an extremely low bonding capacity. For example, Cave Springs school district (assessed valuation of $7,732 per pupil) had a total assessed valuation of $1,515,717 for the 2006-2007 school year. This means that the maximum bonding capacity for the district was $151,572 (10% of the total valuation), not enough to fund many capital improvement projects such as a new gymnasium or elementary school. Therefore, these low valuation schools must resort to creative methods to raise enough funds to keep the school functioning at required levels.

Another issue must be considered when dealing with the bonding capacity of school districts. In PK-12 districts in Oklahoma, a 60% supermajority is required to approve any bond issue. Therefore, not only must the assessed valuation of the district be sufficient to meet capital outlay needs, but at least 60% of the district's patrons must be willing to vote in favor of a bond issue.

The results of this study may be beneficial to district superintendents and school boards lacking funding to fuel capital funding and to Oklahoma state legislators and policymakers who strive to support low valuation schools. The final result may be beneficial toward supplying leaders and policymakers with important information to

adequately fund low assessed valuation schools in Oklahoma, thus addressing the perceived inequity in the current Oklahoma formula.

Previously, no research has been done in this area for Oklahoma schools, although a similar study was performed in Kansas in 2000. This research may be beneficial to local school districts and policymakers.

Because the study was limited to Oklahoma, it will be particularly useful to those who enact and apply school finance policy in Oklahoma. While the information cannot be directly applied to other states, it may be of interest to school finance administrators, researchers, policymakers, and legislators in states beyond Oklahoma's boundaries.

Delimitations and Limitations of the Study

This study was limited to the geographical boundaries of Oklahoma where there are 539 public school districts, including 427 PK – 12 (2006-2007). Only the PK – 12 districts were included in the study to ensure consistent application and interpretation of school finance law and practice. The study also excluded the 59 career tech centers in Oklahoma.

The study was limited by the assumption that property is accurately assessed and that the assessors are performing their duties consistently within the prescribed legal limitations and ranges. Included were limitations of incremental increases whenever property values increased. As property values increase, the rate of taxation on these values must not exceed prescribed maximums, per Oklahoma law.

Some school districts in Oklahoma have a high assessed valuation because of power plants located within their boundaries. Such valuation produces higher building fund revenues, and potential for higher bond issues. This study did not address this issue.

In like manner, the study did not address the motivations (sometimes known as "sweetheart deals") for companies locating in or leaving Oklahoma or a particular district. The existence of business arrangements of this type was not relevant to this study.

Summary

Chapter II consists of a review of literature on subjects related to school finance, with particular emphasis on the legal issues of adequacy and equity. Also included is literature on capital outlay, followed by a history of school funding in Oklahoma. Chapter III is a description of the research methods, Chapter IV has the findings and analyses of the findings, and Chapter V summarizes, discusses the conclusions and implications, and offers recommendations for further research and practice.

CHAPTER II

REVIEW OF THE LITERATURE

Pre-collegiate education and health care are the two biggest budget items dealt with by state legislatures. The United States now spends approximately $500 billion per year on common education (Wolk, 2005, p. 4). This amounts to a staggering sum in excess of two and one-half billion dollars per school day. The 2001-2002 school year saw a national average per pupil expenditure of $7,734. However, this spending level varies significantly, not only among the states, but among the individual school districts within states. The definitions of an adequate and an equal education have been under the microscope of pubic opinion for many years now. The words of Jonathan Kozol (1991) described the plight of funding inequities in the nation's schools:

> At Irvington High School, where gym students have no showers, the gym is used by up to seven classes at a time. To shoot one basketball, according to the coach, a student waits for 20 minutes. There are no working lockers. Children lack opportunities to bathe. They fight over items left in lockers they can't lock. They fight for their eight minutes on the floor. Again, the scarcity of things that other children take for granted in America--showers, lockers, space and time to exercise --creates the overheated mood that also causes trouble in the streets. The students perspire. They grow dirty and impatient. They dislike who they are and what they have become. (p. 159)

What is the difference between adequacy and equity? Through the years, finding an answer to this question has been difficult, as evidenced by lawsuits in 45 states. This research helps to answer the question of the difference between adequacy and equity, through an investigation of the decision making process involving capital funding in Oklahoma public schools.

Funding Formulas: Lawsuits

The past four and a half decades have seen unprecedented adjudicated legal action that either challenged or defended school funding formulas. The early lawsuits involved the question of equity. In fact, 30 states have sponsored studies to determine the definition of a "sound basic" education (Wolk, 2005, p. 5).

Because of *San Antonio v. Rodriquez* (1973), the crux of school funding lawsuits shifted to the states. "The U.S. Supreme Court ruled that a state funding system that provides significantly more money per pupil to some school districts than others does not violate the Equal Protection Clause of the Fourteenth Amendment of the U.S. Constitution" (Imber, 2004, p. 50). This decision was based on the premise that the education of citizens is not a federal constitutional issue. Rather, the responsibility falls squarely upon the shoulders of the states. Because *Rodriguez* effectively altered the path of litigation away from the federal government, it became the duty of the states to define a "minimally adequate" education.

The period from the late 1980s to the present changed the focus from equity to adequacy. According to Simpson (2005), litigation concerning school finance has

occurred in 45 states. Of these, 22 cases are still pending. Twenty-six of these adequacy cases have been decided with 20 of the decisions favoring the plaintiffs.

Hoff (2004) stated that the most recent 15 years of litigation tipped the scales in favor of those claiming lack of adequacy in K-12 school funding. Six recent judicial outcomes all favored the plaintiffs, "dramatically changing the finance landscape in those states – and perhaps others" (p. 1).

Of the 45 states involved in school finance litigation over the years, the researcher chose five, Texas, Kansas, Arkansas, California, and New York, to report on in this research. These were chosen for legal impact and, in some instances, geographic proximity to Oklahoma. New York was selected because of a landmark case, *Campaign for Fiscal Equity v. State of New York*, that resulted in a judge's decision to award $5.63 billion to New York City Schools to fund school infrastructure. California was selected for *Serrano v. Priest* (1971), which held that higher taxation rates existed for school districts with a low district property wealth.

Legal Issues in Texas

The landmark *Rodriguez* decision was only the beginning for Texas. A test of Texas state law was adjudicated more than a decade after *Rodriguez* when *Edgewood v. Kirby* emerged. The lawsuit was filed in 1984 by the Mexican American Legal Defense and Educational Fund on behalf of the Edgewood Independent School District and 67 other school districts, and included parents and students. "This group contended that the state's heavy reliance on local property taxes to fund education created (sic) unfair system because property values differed from district to district and therefore led to an

imbalance in available funds" (Austin Centrist, 2006, p.2). The Edgewood lawsuit was based on the assumption that "funding practices violated state law instead of federal" (Austin Centrist, 2006, p. 2).

The *Edgewood* lawsuit served as a catalyst for a series of changes in Texas school finance law. Shortly following the suit, the legislature passed a measure to increase state aid to low income school districts. The plaintiffs in *Edgewood*, however, were not satisfied with the measure, stating that it did not go far enough. As a result, the original suit was amended to include the new law. In 1987, a district judge found in favor of the plaintiffs, "saying that the Texas school finance system violated the Texas Equal Protection clause, plus other state provisions and laws" (Austin Centrist, 2006, p. 2). Stating that education was a "fundamental right" for all Texas students, and that equal access to that education was part of that right, the judge ordered the Texas Legislature to devise a new plan.

The state appealed the judge's ruling, and in 1988 the Texas Third Court of Appeals reversed, ruling that education was not a basic right and making the Texas school funding system constitutional. This decision caused the plaintiffs to appeal to the Texas Supreme Court, which found for the original decision of the lower court. As a result of the litigation, the legislature was ordered to devise a new school finance plan by the 1990-1991 school year.

The legislature went through a series of four special sessions in 1990. The result was Senate Bill 1, which called for an increase of $528 million in state funding, but allowed for no changes in the system. Senate Bill 1 was passed into state law, but the original plaintiffs in *Edgewood* were still not satisfied, and they requested a new hearing

in 1991. The lower court found in favor of the plaintiffs, and the case was once again appealed to the Texas State Supreme Court. This time, though, the Supreme Court found the new funding plan to be unconstitutional. The legislature was given a two month extension to devise yet another plan.

The new plan consolidated 1,058 school districts into 188 County Education Districts "to ensure funds would be spent equally per student" (Austin Centrist, 2006, p. 2). As a result, Senate Bill 351 was born. However, the new law was soon appealed by attorneys representing 57 wealthy school districts. Obviously, these districts stood to lose money under the new law. The case was remanded to the lower court, which upheld the law. Then it went to the Texas State Supreme Court, which held the law to be unconstitutional because the new County Education Districts did not constitute legal taxing entities. Once again, a new deadline was set, this time for June 1, 1993.

The State Supreme Court had ruled that the previous system did not guarantee an efficient education. Finally, in 1993, the now famous "Robin Hood" plan was enacted through Senate Bill 7. This law required rich districts to "share their property-tax revenue with poorer districts. The solution is to reduce the disparity between rich and poor districts by finding other sources of revenue to replace property taxes" (Burka, 2005, p. 11). Under Senate Bill 7, this was to be accomplished through one of five methods:

> 1) consolidation with a property-poor district such that the combined wealth is less that $280,000 per WADA (Weighted Average Daily Attendance); 2) tax base consolidation with a property-poor district such that the combined wealth is less than $280,000 per WADA; 3) purchase of attendance credits from the State to reduce the wealth to less than $280,000 per WADA; 4) purchase of attendance

> credits from a property-poor district to reduce the wealth to less than $280,000 per WADA; or 5) disannexation of property from a property-wealthy district to reduce the wealth to less than $280,000 and attachment of that property to a property-poor district. (Plano Independent School District News, 2004, p. 1)

The "Robin Hood" system stayed in place for several years, but it was eventually challenged in court. In December 2004, a judge gave lawmakers until October 1, 2005, to provide the state's students with an "adequate, suitable, and efficient education system" (Simpson, 2005, p. 21). In *West Orange-Cove Consolidated School District v. Neeley,* over 330 school districts joined forces with civil rights activists in getting "Robin Hood" declared unconstitutional. A district judge ruled that "the state's cap on property-tax rates prevents Texas from raising enough revenue to ensure all students reach state-established achievement levels" (Hoff, 2004, p. 1). This decision was motivated by the current system "because it fails to close the achievement gap between white and minority students" (Hoff, 2004, p.1). In his decision, the judge promised to file a written injunction rendering the school finance system unusable after October 1, 2005. The State of Texas appealed the decision to the Texas State Supreme Court.

In spite of the pending Supreme Court decision, Governor Rick Perry outlined a new plan in his January 26, 2005, State of the State address. "Mr. Perry's proposals include vouchers, higher salaries to attract the best teachers to schools where they're most needed, and financial incentives for districts to raise high school achievement" (Hoff, 2004, p. 1). He proposed to fund the changes through a new broad-based business tax, reflective of the modern economy. He also proposed to create a statewide property tax of $1 for every $100 of assessed valuation. This tax would replace the current maximum of

$1.50 per $100, as voted by local districts. The plan would also raise the state sales tax, while cutting out several sales tax exemptions. In all, the plan would raise the state's education coffers from $13.7 billion to $20.4 billion. In the end, however, no solution was agreed upon.

The governor's call was further complicated by the Texas state law that caps increased state spending at $7 billion to $9 billion. This 1978 law limited government growth. Due to a May 2006 tax cut, the state of Texas estimated a loss of $11.4 billion in local property tax revenue for fiscal 2008. Because of these cuts, the state was charged to find ways to make up for the lost revenue. One solution was for the legislature to pass a one-time override of the spending cap. This override would be applied to the 2008-2009 budget (Tonn, 2006, p. 15).

The Supreme Court decided in November 2005 that the statewide property tax issue was unconstitutional because many schools were already at or near the $1.50 per $100 limit. However, the court "did not find overall state funding for education to be inadequate or inefficient, and thus reversed the lower court's findings on those issues" (Austin Centrist, 2006, p. 2). The legislature was given a June 1 deadline, resulting in a special legislative session called for April 17, 2006.

House Bill 1, a sweeping education reform bill, emerged from the special legislative session. The new law reduced "the maximum allowable maintenance and operations (M&O) tax rate to the state compression percentage" (Texas Education Agency, 2006, p. 61) resulting in a reduction of $.17 and $.33 per $100 of assessed valuation for the 2006 and 2007 tax years, respectively. According to Governor Perry (Texas Governor Rick Perry, Press Release, 2006),

> The plan reduces property taxes by an historic $15.7 billion, provides strong taxpayer protections, raises salaries for all teachers while creating the largest performance pay program in the nation to reward teaching excellence, and gives Texas a broader, fairer business tax that reflects our diverse economy and is assessed at a low rate. (p. 1)

Two years have gone by since House Bill 1 was passed, and the end to the controversy appears nowhere in sight. According to State Representative Garnett Coleman, the legislation has hurt the Houston Independent School District. In Coleman's March 8, 2008, editorial in the Houston Chronicle, he asserted "It seems incomprehensible that the Houston Independent School District could be classed by the state as a rich district required to return local tax revenue under the so-called Robin Hood plan for redistribution to poorer areas" (p. 1). In the same editorial Coleman wrote,

> State Rep. Scott Hochberg, D-Houston, has long specialized in public school finance and is recognized as a leading expert on the issue. He says the decision by Texas legislators to pour most new state money into tax cuts penalized districts, such as HISD, with large tax bases but disproportionate educational requirements, a factor the state formula does not adequately take into account. (p. 1)

Legal Issues in Kansas

In Kansas (January 2005), the State Supreme Court declared that the state school funding system violated the Kansas Constitution. The court declared (American School & University, 2005, p. 9) that the legislature had failed in its duty to suitably finance public schools. Although a legislative study had set additional funding needed to fix the problem

at $800 million, the court decided instead to set a deadline of April 12, 2005, for the legislature to provide and act on a solution. In the January 3, 2005, *Montoy v. State of Kansas* decision, the court "said that the current financing system is based on 'political and other factors not relevant to education'" (Hoff, 2004, p. 20). In the decision, the Supreme Court said, "We affirm the district court's holding that the legislature has failed to meet its burden as imposed by Art. 6, § 6 of the Kansas Constitution to 'make suitable provision for finance' of the public schools" (Montoy v. Kansas, 2005).

In response to the court decision, "the Kansas Senate education committee has asked the state education department to draft a new school finance formula based on the results of a recent state survey of education costs in 55 of Kansas' 301 school districts" (Tonn, 2005, p. 18). The committee requested a new funding formula based on a $6,366 median cost of educating a student (without exceptionalities) in a 1,300 pupil district. This represented a significant increase over the $3,863 per student then in effect.

The Kansas Legislature successfully responded to the court's decision when it passed Senate Bill 549 in May 2006. Legislators voted an increase (Access Quality Education, 2006) in statewide school funding of $755.6 million dollars, representing a 26 percent increase over the 2004-2005 school year. The bill will be phased in over a period of three school years, from 2006-2009. The issue had drawn so much interest that the court set a precedent by broadcasting its decision live over the Internet.

Legal Issues in Arkansas

Arkansas has seen two significant school funding lawsuits over the last 25 years. In 1983 *Dupree v. Alma School District No. 30*, the state's school funding system was

unconstitutional under the equal protection clause of the state constitution. "The court found no legitimate state purpose and no rational relationship to educational needs in the state's method of financing public schools" (Access Quality Education, 2007, p. 1). The Arkansas State Supreme Court decision caused the state to revise its funding laws. However, this finding was challenged in 2001 through an Arkansas trial court in the case of *Lake View School District, No. 25 v. Huckabee.* Once again, the state found the current system to be unconstitutional. As a result, the court ordered the state of Arkansas to "conduct an adequacy study, which found that the state needed to spend an additional $848 million on education" (Education Week, 2005, p. 62). The court determined that the current funding system was both inequitable and inadequate (Access Quality Education, 2007, p. 1). The court wrote that children leaving school before graduation led to a life of deprivation for the individual and burden for the culture.

The governor appealed the lower court ruling, but the Arkansas Supreme Court upheld the original findings. The court appointed two special masters and the legislature, which was in special session, to study the situation. They were given a December 2006 deadline. The group finished their work early, and in April 2006 the state committed an additional $846 million to facilities and $400 million to operating costs.

The governor responded to the court decision with a campaign for school district consolidation. Many groups sprung up in opposition to form the Arkansas Grass Roots Network. The Network succeeded in convincing a large number of legislators of the efficacy of small schools, particularly for minority and low socio-economic (SES) students (Quality Education, 2007, p. 2). In the end, a compromise was reached with a successful measure calling for consolidation of districts with an enrollment of less than

350. Subsequent adequacy studies in 2003 and 2006 found that the majority of Arkansas' school funding needs is now being met.

Legal Issues in California

While *Rodriquez* was decided in the U.S. Supreme Court, *Serrano v. Priest* (1971) was a California Supreme Court decision. In *Serrano*, the plaintiffs (Thompson & Wood, 2005, p. 65) sought relief based on the claim that California's state aid plan created a disparity among school districts, and that disparity had a direct impact on the quality of education received by California students. It also stated that because of differences in local wealth, the poorer districts were actually taxed at a higher rate than wealthy districts. California law was found to be unconstitutional because "poor districts taxed their citizens to a greater extent, yet they were only able to collect sufficient resources to give students a minimum education" (Segall & Wilson, 2004, p. 266). The plaintiffs won the lawsuit in a landslide victory, and the state supreme court overturned California's school funding formula. The case was decided based on violation of the Fourteenth Amendment and the state equal protection clause, which declared that the quality of education received in California was based on local property wealth. The California Supreme Court decided that "the quality of education offered to each child was to be based not on the wealth of the child's district of residence, as it previously had been, but on the wealth of the state as a whole" (Imber, 2004, p. 52). The new requirement was known as fiscal neutrality, and it created a legislative mandate to adjust the state aid formula by requiring equity in the ability of districts to raise funds rather than per-pupil expenditures.

In August 2004, California saw a lawsuit filed by the American Civil Liberties Union adjudicated to the tune of $1 billion. The money was set aside to provide qualified teachers, clean and safe schools, and additional instructional materials.

Legal Issues in New York

In New York (February 2005), a state judge declared that New York City must provide an extra $5.63 billion to fund school infrastructure. This decision came from a 2003 ruling by the State Supreme Court declaring that New York City's schools "had violated students' fundamental right to a sound basic education under the state constitution, and the trial judge issued the February order after the state missed a July 30, 2004, deadline for creating its own remedy" (Simpson, 2005, p. 21). The original lawsuit, *Campaign for Fiscal Equity v. State of New York,* had been in the courts for 12 years. "The case remains unresolved almost two years after the state's highest court ruled that the state inadequately funds the nation's largest school district" (Hoff, 2005).

Funding Sources: Taxation

Whenever the government levies a charge on income, an activity, or a product, the change is called a tax. The government finances all of its expenditures through taxation. This includes public schools. Therefore, all public school districts in the United States are funded through taxation. The sources of these taxes vary among the states, but the vast majority of tax levies come from three basic sources: property tax, income tax, and sales tax.

Property Tax

According to the Constitution, while education is a high national priority, responsibility for providing educational services falls on the shoulders of the individual states. In turn, the states have entrusted significant educational decision-making power to local school districts. According to Segall and White (2004), the concept of local control was born because individual political ideologies vary greatly among the states and localities within the states (p. 111).

While the state and federal governments have, in recent years, taken on a greater role in setting standards for schools, the concept of local control is still considered vital to the survival of communities. Thompson and Wood (2005) found,

> If citizens are generally aware of state aid to schools, they are firm in their belief that education is a locally funded enterprise. Their opinions arise from a variety of views, all of which relate to the fact that schools are highly visible in every community and have been regarded as locally owned from the earliest days of our nation. (p. 55)

Throughout U.S. history, the states have worked to improve tax systems. They found that the property tax provides a more equal measure of taxation based on the ability to pay. Tax equalization boards were created, and these groups have worked toward "improve (sic) property assessment, uncovering tax evasion, and refining tax requirements on various types of property" (Thompson & Wood, 2005, p. 79-80). Many states, including Oklahoma, have opted to assess property owners through ad valorem taxes. Ad valorem means, in a literal sense, "according to the value" (Lewis, 2005, p. 16).

Taxes are based on mills, which are calculated on property value. A mill is 1/10 of a penny for each dollar of assessed valuation. Thompson and Wood (2005) determined that local shares, as a percentage of total shares (local, state and national) were at about 56% of total funding in 1960, but dropped to 41.1% in 2001. The 2001 figures represent a high of 56.6% in Illinois to a low of 13.0% in New Mexico. This excludes Hawaii (at .5%), which has a unique education funding system. The entire state of Hawaii consists of a single school district.

Income Tax

"The federal government derives the bulk of its revenue from individual income taxation" (Swanson & King, 1991, p. 67). Tax on income is a progressive tax, because an increase in income is paralleled by an increase in the ability to pay the tax. The more the taxpayer collects in income, the higher the rate of income tax burden. Therefore, it stands to reason that a higher income reflects a greater ability to pay for government fees and services, including education. However, this is not necessarily true.

It is important to note a marked difference between income and wealth. "Compared with wealth, which is a measure of economic worth at one point in time, income is a measure of economic flow over a period of time" (Odden & Picus, 2004, p. 88). The fact that tax on income is progressive does not make it the best indicator of wealth. Individuals with a high income have a higher percentage of disposable income. In addition, income can be manipulated from year to year. For example, in a high income year, a person may choose to defer portions of his or her income to the next year. Also, the individual can purchase investments during the year, which create a tax deferred

effect. In other words, the investment will effectively delay the income until the investment is turned back into current cash. As a result, the payment of income tax is not always an accurate depiction of wealth or the ability to pay.

While the income tax measure can be misleading for individuals, it is even more apparent with businesses. While income is measured in years, calendar or fiscal, investments are accounted for over a longer period of time. Businesses purchase fixed assets (now called plant and equipment), such as cars, manufacturing plants, equipment, and buildings (Odden & Picus, 2004, p. 89) that are depreciated over a period of years, depending on the usable life of the asset. The income derived from the use of these assets is also deferred over a period of time. In the end, accountants can creatively (and legally) manipulate the bottom line of a corporation. As previously stated, individuals can do the same.

Collection of a state income tax varies greatly among the 50 states. While Texas does not have a state income tax, Oklahoma derives a significant amount of revenue from the state tax, a portion of which is allocated to the public schools.

Sales Tax

Sales taxes are levied by many states and cities on the purchase of goods and services. Currently 45 states have a sales tax (Odden & Picus, 2004, p. 101). In most cases, certain types of sales are exempt, including food and commodities, such as cigarettes and gasoline (Meigs, Mosich & Johnson, 1972, p. 187). The exemptions are due to an excise tax already assessed on those items.

Sales tax is a regressive form of taxation. The consumer's ability to pay (income and wealth) has absolutely no impact on sales tax rates. This is particularly true when sales taxes are placed on necessities. Each person must purchase food and commodities. If these items are taxed, then those with low incomes must pay a higher proportion of their income to satisfy the tax. Odden and Picus (2004) wrote,

> There is considerable evidence that sales taxes are regressive.…While this regressivity may be lessened by the progressive, or less regressive, nature of other parts of the tax system, the sales tax places a greater burden on those in low-income categories. (p. 104)

Sales taxes are not part of the school funding formula in Oklahoma. However, this is not true for all states. Using sales tax to fund schools can be problematic, particularly if the sales tax collections make up a portion of local funding. For example, if a small district does not have adequate shopping alternatives, consumers may choose to shop in a town a few miles away and in a different school district. One need only look at consumer habits to see this. If a town does not have a Wal-Mart, but the town 10 miles away has one, many consumers will choose to drive the distance to shop.

Tennessee is one state that uses the sales tax to fund schools. Collins (2004) finds that many Tennesseans shop through Internet sources or even cross state lines to avoid local sales tax rates. This will prove more problematic if the sales tax is raised (p. 35).

School Finance: Equity

The 1973 U.S. Supreme Court case *San Antonio v. Rodriquez* shifted the focus of educational funding from the federal government to the state level. Imber (2004) stated that "Unlike the U.S. Constitution, state constitutions do require the states to establish

and maintain schools, a fact that has led some state courts to conclude that the state's children have a right to an education" (p. 50). State constitutions use terms like "thorough and efficient," "suitable," "uniform" and "equally open to all" to describe funding requirements for public schools. This constitutional language has led states to interpret equity as a "standard of quality…equal to the education offered to every other child in the state" (Imber, 2004, p.52).

In Oklahoma, as in other states, this created a weighted funding system, which takes into account the needs of individual students. According to Maiden (n.d., p. 5), the Oklahoma formula divides Average Daily Membership (ADM) into a series of four weights: grade level, special education, small school or isolation weight, and teacher index. This weighting process gives additional state aid to the schools (and individual students) that need it most. For example, the school of a learning disabled and deaf third grade student will receive a total weighting of 4.351 for the student. This calculation represents values of 1.051 for third grade, .40 for learning disability, and 2.90 for deaf/hard of hearing (Lewis, 2005, pp. 98-99).

The issue of local control now becomes more apparent. Imber (2004) noted the basic contradiction between equity and local control,

> If local communities are to have a meaningful say in deciding how the education dollars they receive from the state (or raise themselves) are to be spent, it follows that some districts will provide a more beneficial education than others will. (pp. 52-53)

Many constituents from wealthy districts ask a basic question. They want to know why it is problematic for districts that wish to provide a better education for their students

to tax their districts (themselves) at a higher rate. Imber (2004, p. 62) has two answers to the question. The first answer is a philosophical one, and it goes back to the 1954 case of *Brown v. Board of Education.* "When, as is often the case now, the children most in need of education are the most disfavored, the wrong is compounded" (p.62). Imber's second answer is legal in nature. States have a legal duty to provide an equitable education to all of their children. This cannot be done locally if wealthy districts are allowed to provide additional educational dollars. Thus, the issue of equity has come full circle.

Two types of equity must be considered, horizontal and vertical. Odden and Picus (2004) state,

> Horizontal equity provides that students who are alike should be treated the same: "Equal treatment of equals" reflects the horizontal equity principle…Vertical equity specifically recognizes differences among children and addresses the education imperative that some students deserve or need more services than others. "Unequal treatment of unequals"…. (pp. 62-63, 69)

School Finance: Adequacy

The watchword for school finance centered on equity during the 1970s and 1980s. However, beginning in the 1990s and into the 21st century, a new paradigm for financing schools surfaced: adequacy. Even if school districts are funded equally, this fact does not address the issue of adequacy. "Adequacy is the key focus of school finance litigation, and increasingly of school finance policy as well" (Odden & Picus, 2004, p. 71).

According to the Wisconsin Center for Education Research, "With the ever-increasing emphasis on rigorous performance standards in education, schools face more

demands for accountability. In the world of school finance, this emphasis has induced a shift from equity to adequacy in policy and litigation" (2008, p. 4). The shift from equity to adequacy began with a 1989 Kentucky Supreme Court decision, *Rose v. Council for Better Education, Inc.*, "that declared the state's school system unconstitutional and ordered the legislature to appropriate enough money 'to provide each child in Kentucky an adequate education.'" (Hoff, 2004, p. 2). This court decision prompted the Kentucky legislature to enact a comprehensive educational reform package based on the court order. According to Access Quality Education: Kentucky Legislation (n.d.), seven learning goals were defined for "each and every child."

State constitutions require that schools adhere to minimum requirements for education. A floor must be established (Imber, 2004, p. 46), and the level of educational services cannot legally be allowed to drop below this floor. However, the question of defining an adequate educational floor must then be broached. Also, the issue of who defines the floor - the legislature, the general public or educational experts - must be considered. Many state courts have deferred this mandate to the legislature. This creates a philosophical firestorm, because the legislature "faces the daunting theoretical task of formulating a workable standard of educational adequacy and the daunting political task of forcing the state legislature to adhere to the standard" (Imber, 2004, p. 47).

Imber (2004) lists several possible approaches, including 1) examination of the practices of exemplary or high performing schools; 2) establishing a set cost of educational services (as determined by educational experts); and 3) defining a set of desired educational outcomes, followed by a determination of inputs necessary to achieve the outcomes (p. 47).

Even through all of the political wrangling and input by experts, the question of educational adequacy remains. As a result, a circle of indecision involving the legislature, educational experts and the courts has been created. Imber (2004) stated,

> Either the legislature can do as it pleases, or every educational decision the legislature makes will be subject to scrutiny by the courts. Courts then must find a way to enforce the constitutional mandate of educational adequacy while minimizing their involvement in policy making that is better left to elected officials. (p. 47)

To ensure adequate funding, school districts must consider a wide array of factors (Odden & Picus, 2004, p.25), including the level of base funding required to meet state standards. This minimum must then be met with an accounting for special needs students, including those with low socio-economic status, limited English proficiency, and the learning disabled. Darling-Hammond (1997) wrote that the system of public education must ensure that all students, regardless of background, race, economic standing, locale or special needs, be given the right to learn. In modern society "the failure to learn is fast becoming an insurmountable defeat" (p. 2).

Financing Capital Improvements

Through the school finance formula, the Oklahoma legislature provides an equalization funding mechanism known as chargeables. The foundation aid formula is determined by multiplying the weighted average daily membership of the district by the foundation aid factor, which is set by the Oklahoma Legislature. The new foundation aid is determined by subtracting chargeables from foundation aid. Chargeables are

determined through the identification of specific local tax revenues. They include a 15-mill levy against ad valorem taxes assessed in the district, plus 75% of the county 4-mill levy and 100% of school land earnings, gross production, motor vehicle tax, and REA tax. The total amount of chargeables is netted against the foundation aid formula. This results in a reduction in state foundation aid for those districts with high revenues from local sources. However, of the five funds used by Oklahoma schools, only the general fund is subject to equalization through chargeables.

The Building Fund

Article 10, Section 10 of the Oklahoma Constitution provides for school districts to assess a maximum of 5 mills annually the value of taxable property to be used for constructing school buildings, maintenance, repairs, remodeling, and for the purchase of furniture. The building fund can also be used for computer software, security personnel salaries, security system purchase and maintenance, utility bills, fire and casualty insurance, and telecommunications services (Lewis, 2005, p. 59).

Table 1

Oklahoma Independent Public School Districts by Average Daily Membership and Building Fund Revenues (Local Five Mill Levy) per Capita ADM 2006-2007

	Average Daily Membership								
	< 500 α			500 - 2,000 β			> 2,000 χ		
Assessed Valuation	Low	Middle	High	Low	Middle	High	Low	Middle	High
Building Fund Allocations Per ADM	$85	$147	$387	$74	$97	$191	$99	$146	$226

Note. Assessed Valuation is calculated based on Valuation per Capita of Average Daily Membership.
See Appendix A for a breakdown of all 427 Oklahoma independent districts.

α Ranges of Assessed Valuation per student for small schools vary from $7,399 to $22,604 (low), $22,744 to $40,101 (middle), and $41,195 to $444,203 (high).

β Ranges of Assessed Valuation per student for medium schools vary from $7,341 to $17,059 (low), $17,413 to $22,518 (middle), and $23,017 to $104,618 (high).

χ Ranges of Assessed Valuation per student for large schools vary from $9,746 to $23,982 (low), $24,956 to $33,622 (middle), and $33,757 to $61,608 (high).

Assessed valuation of taxable district property provides the basis for determining the annual 5 mill levy. The mean building fund revenues per student in Oklahoma was $166 for the 2006-2007 school year. However, the differences in funding among schools with high, medium and low assessed valuation should be noted. Table 1 shows the average building fund revenues per student, based on small, medium and large school districts, coupled with low, middle, and high assessed valuation per student. For

example, large schools with a high assessed property valuation receive an average annual building fund contribution of $226 per student. It is important to note that 70.0% (299 of 427) of districts fall below the $166 average. The state of Oklahoma does not provide an equalization formula to correct the inequity. Refer to Appendix B for a complete breakdown of building fund revenues per student in Oklahoma districts.

Bond Elections

Bond funds are used to acquire monies for capital projects in schools. Bonds can be voted for buildings, furniture, fixtures, and equipment, including buses. Also, they can be used for purchase, construction, maintenance or repair and are the chief way for a school district to borrow money. Ad valorem taxes are earmarked to repay the bonds. These funds are routed through the sinking fund, which is created to pay off the bonds at the set interest rate. The breakdown of the 427 independent districts by bonding capacity per Average Daily Membership (ADM) is illustrated in Table 2.

Table 2

Oklahoma Independent Public School Districts by Average Daily Membership and Maximum Bonding Capacity per Capita ADM 2006-2007

	Average Daily Membership								
	< 500 α			500 - 2,000 β			> 2,000 χ		
Assessed Valuation	Low	Middle	High	Low	Middle	High	Low	Middle	High
Maximum Bonding Capacity Per ADM	$1695	$2936	$7742	$1423	$1946	$3829	$1985	$2918	$4520

Note: Assessed Valuation is calculated based on Valuation per Capita of Average Daily Membership.
See Appendix C for a breakdown of all 427 Oklahoma independent districts.

α See Table 1 for Ranges of Assessed Valuation per student for small schools.

β See Table 1 for Ranges of Assessed Valuation per student for medium schools.

χ See Table 1 for Ranges of Assessed Valuation per student for large schools.

School districts in Oklahoma can legally vote up to 10% of the taxable assessed valuation of the district for bond issues. It is important to note that this 10% ceiling cannot be exceeded at any time. If a district is at a maximum bonding capacity, it must wait until some of the bonds are retired before running a new bond issue (Lewis, 2005, p. 39).

Amounts that can be voted for bond issues vary according to the assessed valuation of district property. Table 2 shows the maximum bonding capacity per student for large, medium and small school districts. For districts with an enrollment of over

2,000 and in the top one-third in assessed valuation, the average bonding capacity is $4,520 per student. For districts with 500-2,000 students that reside in the bottom one-third in assessed valuation, the average bonding capacity drops to $1,423 per student. The highest figure comes from the small school districts (ADM < 500) that are in the top one-third of assessed valuation. These districts are able to maximize bond indebtedness at an average of $7,742 per student while the state average is $3,316 per student. The same ratio applies as was found in the building fund, in that 70% (299 of 427) of districts fall below the state average in bonding capacity per student. Refer to Appendix C for a complete breakdown of bonding capacity per student in Oklahoma districts.

Because of limited assessed valuation, many school districts are turning to series bonds to fund new facilities. In this way, bonds are issued over a period of years. For instance, if the patrons of Cave Springs Public Schools want to build a new school building, cafeteria, or gymnasium, they are faced with the reality of a limited assessed valuation currently (2006-2007) listed at $1,515,117. This means that the maximum bonding capacity for the district is $151,512. This sum is far too small to fund any type of meaningful project, so one way that the school could purchase a new facility would be through a series bond.

For example, if a district has an assessed valuation of $50,000,000, then the maximum bonded indebtedness at any time is $5,000,000. Normally this figure would represent the maximum bonding capacity ($10% of $50,000,000). However, the district currently has a bonded indebtedness of $2,000,000, leaving a maximum of $3,000,000 that can be voted for at the current time. How then can the school vote a $5,000,000 bond issue? One answer would be a series bond. For example, $1,000,000 in current

indebtedness will be retired during the next school year and the other $1,000,000 the following year. The district could vote a series bond of $3,000,000 for this year, followed by $1,000,000 for each of the two following years. As the $1,000,000 in indebtedness is retired next year, the district will sell $1,000,000 in bonds to replace the debt. Table 3 illustrates this calculation.

Table 3

Sample Series Bond Issue

	$5,000,000 Over Three Years		
School Year	2008/2009	2009/2010	2010/2011
Current Debt	$ 2,000,000	$ 5,000,000	$ 5,000,000
Plus: New Debt	3,000,000	1,000,000	1,000,000
Less: Retired Debt	-0-	1,000,000	1,000,000
Total Debt	$ 5,000,000	$ 5,000,000	$ 5,000,000

The school could also look for volunteer labor, cheaper subcontracting, and cheaper materials to get their facility built. In Oklahoma, no equalization is currently in use to assist low valuation school districts.

Tax Increment Financing

Bond elections are the chief way for Oklahoma school districts to raise funds for capital improvements. A lesser used method involves tax increment financing (TIF). TIF is an alternative and very controversial method used by a limited number of districts to raise tax revenue. The TIF was first introduced in California in 1952. Since that time, an additional 47 states have approved TIF legislation. In Oklahoma, State Question 707 amended Section 6C of Article 10 of the Oklahoma Constitution, with the goal "to increase the use of TIFs in redevelopment" (Community Action Project, n.d., p. 2). Through a TIF, developers can access public funds for property improvements.

A TIF is used to "fund redevelopment projects in blighted areas that would likely not otherwise be improved" (Community Action Project, n.d., p. 1). Implementations of TIF programs have been used to "finance public investments and infrastructure improvements needed for economic development in specific geographic areas, usually blighted areas" (Johnson & Man, 2001, p. 1). In a TIF agreement, the local government agrees to funnel property taxes derived from a construction project directly back into the project, usually for infrastructure costs. The basic idea is that, if not for the TIF, the development project would never have occurred in the first place. "An issue related to blight considerations is whether the development for which tax dollars are being expended would have occurred without the public investment, the 'but for' test" (Johnson & Man, 2001, p. 39). Current levels of property tax are maintained. However, any new property taxes realized from the project are directed back to the project. A period of time, usually several years, is assigned in which the property tax is not collected by the local taxing entity, but goes directly to the Tax Increment District (TID). In return for this

concession, the TIF agreement stipulates that the local entity will receive a set amount to offset the loss of tax revenue. This arrangement can be particularly meaningful to school districts, and opinions vary as to its fairness and usefulness.

The number of school districts to use TIFs is very limited, and opinion of the usefulness of TIFs is widespread. Some districts are in favor of TIFs, while others are strongly against them. Strong City Public Schools, a suburban Tulsa district, currently has three active TIFs. A new TID was created specifically for the construction of a riverfront building project on the west bank of the Arkansas River on the south side of Tulsa, Oklahoma. The plans for the project, called the River District, are extensive and include a new stadium for the Tulsa Drillers (minor league baseball franchise); a performance fountain; 852,000 square feet of retail space; condominiums; and restaurants (Tulsa World, 2007, p. 1). The total cost was projected at $1 billion. Strong City Public Schools opposed the TIF (although the district supported a previous one), concerned that it would freeze any new taxes on the property for the life of the TIF (18 years). The district was offered $500,000 in tax revenue per year, beginning with the fourth year of the TIF. Therefore, the total receipts over the life of the TIF will be approximately $7.5 million. However, the district calculated it will need $13.2 million to offset costs of district growth caused by the River District. Also at issue was the value of the improvements from the creation of the River District being unavailable for bond issues (10% of the assessed valuation) for the life of the TIF.

State Public Common School Building

Equalization Fund

Oklahoma State Question 578, Legislative Referendum No. 245 was adopted by the Oklahoma Legislature August 28, 1984. This law was an amendment to the original State Question 368, Legislative Referendum No. 109 (1955), which established the State Public Common School Building Equalization Fund. The Fund "shall be used to aid school districts in acquiring buildings" (Oklahoma Statutes, 1991, p. 150). The Fund was set up based on a formula established by the Legislature to be administered by the State Board of Education. Funding would be deposited from two sources:

> (1) Such monies as may be designated or provided for such purpose by the Legislature, other than ad valorem taxes, and (2) the proceeds of all property that shall fall to the State by escheat and penalties for unlawful holding of real estate by corporations; provided, that if such disposition and use of money from any such sources shall be declared invalid, … (Oklahoma Statutes, 1991, p. 150)

The law, as established, provided a method to obtain capital spending funds for public schools in need of additional funding through equalization. However, no money has ever been deposited to the fund.

Deferred Maintenance

School infrastructure is a critical element in developing and maintaining a high quality of education. Availability of funds for building and maintaining school facilities is becoming more critical with each passing year. Competition for tax dollars is

increasing, and that trend will continue into the foreseeable future. According to Thompson and Wood (2005) "The crisis has worsened as pressure has been placed on school facilities through the expanding scope of education, and stress has resulted from the complex and sometimes arcane ways in which schools are built and maintained" (p. 245). Funding decisions are made based on need, availability, and urgency. Because of limited funds, many superintendents and other financial decision-makers must make choices by developing a queue based on the aforementioned need, availability, and urgency. Because of this, maintenance of facilities and equipment is often put on "the back burner." Decisions are made to delay maintenance spending because of more pressing problems. As maintenance is deferred, a snowball effect can develop, and the problem of using outdated and broken down facilities and equipment is exacerbated. This problem is compounded by the fact that 70% of the districts in Oklahoma fall below the average of $166 per student (Appendix B) in available building fund monies.

Kennedy and Agron (2004) described the issue of school facilities as a national problem. Much of the national infrastructure is failing, and "children are falling behind because they come to learn each day in facilities that are cramped, outdated, inadequate and deteriorating" (p. 20). In "No Child Left Behind," schools all over America were mandated to raise test scores for all children by the end of the 2013-2014 school year. However, "'No Child Left Behind' does not include funding to help local school districts build or renovate facilities" (p. 21).

Performance Contracting

Some school officials are implementing performance contracting, a partnership with an energy company to provide upgraded equipment and service.

> The PC provides operational equipment upgrades and replacements by an energy services company without upfront cash expenditures. The PC is self-funding, in that the improved efficiencies and resulting savings pay for the project throughout the contract's term. The service provider handles the financing and assumes all of the risk; if the guaranteed savings fall short, the provider makes up the difference. (Hall, 2008, p. 12)

In Oklahoma, performance contracts were enacted into law by Oklahoma Statute, Title 62, Section 318, which states,

> "Performance-based efficiency contract" means a contract for the design, development, financing, installation and service of any improvement, repair, alteration or betterment of any building or facility owned, operated or planned by a public entity, or any equipment fixture or furnishing to be added to or used in any such building or facility; or any maintenance or operational strategy that is designed and implemented that will reduce utility consumption or lower operating costs…. (Justia US Laws, n.d., p.1)

The idea of lowering energy costs has gained a lot of attention in recent months. In a time when energy costs have skyrocketed, performance contracts provide one way for school officials to lower these energy costs, as well as a more modern and energy efficient infrastructure.

Oklahoma Public School Finance: Historical Review

House Bill 1017, signed into Oklahoma law with the governor's signature April 25, 1990, marked the beginning of sweeping educational reform in Oklahoma. Known as the Education Reform Act, the measure brought about significant changes in Oklahoma school systems, including: early childhood programs for at-risk four-year olds, technology, testing measures, class size reduction, teacher salary increases, alternative certification, due process for teachers, school consolidation, accreditation reform, and school funding equity (Chance, 1992, p. 4). The new law faced strong opposition, resulting in State Question 639, supporting H.B. 1017, which passed with a 54% margin on October 15, 1991.

In 2003, the Oklahoma state auditor and inspector formed a task force to study the financing of Oklahoma's public school districts. Comprised of administrators, district treasurers, district auditors, and district attorneys, the task force offered recommendations that eventually evolved into the School District Finance Reform Act (2004 HB 2332). Oklahoma schools had long used an antiquated method of accounting for financial matters, dating all the way back to the 1890s. House Bill 2332 (Lewis, 2005) modernized the financial system to include: the elimination of federal funds in calculating state aid penalties; change from the antiquated voucher system to a modern checking system, modernizing the numerical accounting system, including the elimination of the manual system to cancel and register warrants; providing the option to eliminate nonpayable warrants; requiring all districts to use the Title 70 School Code for financial procedures, setting a more realistic date for all school boards to approve financial statements and

estimates of revenues and expenditures; setting dates for submission of vendor claims; use of bond funds to purchase software technology; approval of electronic means to send and receive invoices and lost check affidavits; and cleaning up requirements for temporary appropriations and the estimate of needs (p. 1).

The bill (2332) also established a system of short-term cash management for schools, including training.

> As used in this section, "short-term cash management" means any borrowing or any method employed by a school district or county to obtain funds in advance of the receipt of tax revenue, and shall include, but not be limited to, the issuance of certificates of indebtedness, certificates of participation, tax-anticipation notes, bonds, notes, or any other evidence of indebtedness. It shall not include debt issued pursuant to a vote of the electors of the school district or county pursuant to the Constitution. (Oklahoma House Bill 2332, 2004)

Oklahoma is one of 45 states that have been the subject of one or more lawsuits challenging the adequacy and equity of school funding. The most recent Oklahoma challenge came from the Oklahoma Education Association (OEA) against the State of Oklahoma. The suit, Oklahoma Education Association v. State ex rel. Oklahoma Legislature was originally filed in January 2006. "The Oklahoma Education Association-the state's largest teachers' union-and the [Strong City], Western Heights, and Foyil school districts filed the suit January 11" as a legal challenge based on adequacy (Education Week, 2006, p. 23). "OEA attorneys argued local school districts are underfunded by $1 billion and infrastructure costs are underfunded by about $3 billion"

(National School Boards Association, 2007, p. 1). The plaintiffs alleged that the Oklahoma Legislature had failed in its obligation

> to provide adequate or sufficient funding for common schools in Oklahoma. The Oklahoma Legislature has an obligation under the Oklahoma Constitution to establish and maintain a system of free public education wherein all of the children in the State may be educated. This lawsuit claims that the current levels of education funding are not sufficient or adequate to pay for the education standards that have been set by the State. (Oklahoma Education Association, 2006 pp. 6-7)

The OEA further contended that the lawsuit would not have been necessary if the Oklahoma Legislature had maintained common education funding at the 39% level of 1990 (currently at 35.7%).

The motion was dismissed in July 2006 by a trial court, "which ruled that the lawsuit raised 'political questions' not appropriate for the judiciary" (Samberg, 2007, p. 3). "The court accepted the state's arguments that legislative leaders are immune from such a lawsuit and 'it would be a violation of the separation of powers for the court to determine the levels of spending by the Legislature'" (National School Boards Association, 2007, p. 1). The plaintiffs filed an appeal to the Oklahoma State Supreme Court in August 2006. It was expected that the Supreme Court would assign the appeal to an appellate court; however, the court decided to retain jurisdiction of the case, asking for additional information.

In July 2007, the Supreme Court of Oklahoma handed down its decision, concluding that school funding decisions are vested under the purview of the legislature

and cannot be changed by an appeal to the judiciary. The court concluded that "the plaintiffs have failed to allege facts which would give them standing to assert a violation of Oklahoma students' constitutional rights" (The Oklahoma State Courts Network, 2007, p. 2) and that all matters concerning educational policy are vested in the wisdom of the legislature. The lawsuit was dismissed.

Summary

The literature review addressed a number of challenges to the notion of capital funding in Oklahoma public schools. Forty-five states have undergone some form of school funding litigation over the years. The legal issues of several states (Texas, Kansas, Arkansas, California and New York) were discussed, due either to their proximity to Oklahoma or the legal impact of the lawsuits. Schools are funded through three primary taxation sources: property tax, income tax, and sales tax. In Oklahoma, the ad valorem (property) tax serves as a primary source of revenue. The issues of adequacy and equity have long been considered when determining school funding levels, and both concepts were discussed in detail. In Oklahoma, capital spending is primarily accomplished through two mechanisms: the building fund (based on a five-mill levy) and bond issues. Both of these mechanisms are controlled by the assessed valuation of the district, which can mean a great deal of inequity from district to district. Because of inadequate funding in Oklahoma, many districts defer maintenance, creating problems for schools. Finally a historical review of Oklahoma public school finance was presented. The State Public Common School Building Equalization Fund was approved by the Oklahoma Legislature in 1984. However, to this date, no monies have been allocated to supply this fund.

Chapter III describes the methodology used to conduct the study of capital spending in Oklahoma public schools. It describes the sources of information for the research, including state department data; a superintendent survey; and interviews with school finance experts and superintendents, including the triangulation of the data from the various sources. Data collection and analysis methods are discussed.

CHAPTER III

METHODOLOGY

The literature review in Chapter II presented an overall view of current school finance issues in the United States. Two of those issues, adequacy and equity, have been key topics over the last several years. The question of equity among schools was considered first. The idea is that all schools and students should have an equitable opportunity for a public education. However, another question arose. Even if all schools were equitable in funding and opportunity, would those equitable schools be adequate to properly educate the nation's children? As a result, adequacy has come to the forefront, particularly with the advent of No Child Left Behind in 2001. Picus and Blair (2004) noted this shift,

> Defined as the provision of adequate resources to enable all children to meet a state's proficiency standards, school finance adequacy is being addressed in some way in almost every state, especially since the No Child Left Behind Act (NCLB) has upped the ante with its Adequate Yearly Progress provisions. (p. 1)

In this chapter, the research methodology is described, beginning with the research questions: 1) How do Oklahoma school districts make decisions on capital needs? 2) What specific barriers are perceived in this decision making? 3) What specific problems are inherent, and how do schools address them? 4) What

suggestions do schools have for addressing the problems of funding capital improvements and for influencing capital funding decisions?

Little has been written about capital spending in Oklahoma public schools and the accompanying effects of assessed valuation. Based on the lack of precedent in this area, this qualitative study was exploratory in nature. This means that "the researcher seeks to listen to participants and build an understanding based on their ideas" (Creswell, 2003, p. 30).

There were two parts (elements) to the data collection: emphasis on qualitative design accomplished through a superintendent survey and a series of interviews of school superintendents and school finance experts. The superintendent survey consisted of a numerical analysis, but was qualitative in nature, resulting in a qualitative design throughout the research process.

Superintendent Survey

Population

The population was all superintendents in the 427 independent PK-12 public school districts in Oklahoma. Because of the need to gather data from as many sources as possible, the decision was made to survey all of the superintendents. Survey instruments were sent electronically to the superintendents of these districts. To prepare for later analysis, schools were grouped on the basis of two factors: school size and assessed valuation. School districts were divided into three categories, with small (ADM < 500), medium (ADM 500 – 2,000) and large school sizes (ADM > 2,000). Each group was then subdivided into thirds by specifying district assessed

valuation as low, middle or high. In this way nine categories of schools were developed. (See Table 4 for a breakdown of the districts into the nine categories.)

Table 4

Oklahoma Independent Public School Districts by Average Daily Membership and Assessed Valuation

	Average Daily Membership								
	< 500 α			500 - 2,000 β			> 2,000 χ		
Assessed Valuation	Low	Middle	High	Low	Middle	High	Low	Middle	High
Number of Districts	68	69	69	55	56	55	18	19	18

Note. Assessed Valuation is calculated based on Valuation per Capita of Average Daily Membership. See Appendix A for a breakdown of all 427 Oklahoma independent districts.

α Ranges of Assessed Valuation per student for small schools vary from $7,399 to $22,604 (low), $22,744 to $40,101 (middle), and $41,195 to $444,203 (high).

β Ranges of Assessed Valuation per student for medium schools vary from $7,341 to $17,059 (low), $17,413 to $22,518 (middle), and $23,017 to $104,618 (high).

χ Ranges of Assessed Valuation per student for large schools vary from $9,746 to $23,982 (low), $24,956 to $33,622 (middle), and $33,757 to $61,608 (high).

Open-ended interviews provided important information during the data collection process. Nine superintendents were purposively selected for their experience and expertise in school finance and in dealing with the financial decision-making process in schools. One superintendent from each of the nine categories of schools - small and

low to large and high - was interviewed in person. The interviews (45 – 90 minutes) provided a rich, thick description of the school finance picture, enabling the researcher to gather an understanding of the problem under study. In addition to the superintendents, two school finance experts (based on administrative experience and school finance knowledge) were interviewed.

Research Methods

Information and data from multiple sources were used to formulate answers to the four research questions. Specifically, the research featured triangulated data from three sources: document data from Oklahoma State Department of Education, superintendent surveys, and interviews conducted with nine superintendents and two school finance experts.

First, information was gathered (Appendix A) on school district size and district assessed valuation. From these figures, assessed valuation per pupil was calculated. The calculation was based on total district assessed valuation (2006/2007 school year) divided by average daily membership (ADM – 2006/2007 school year). The school districts were divided into three categories based on ADM. Then the districts were further subdivided (into thirds) by assessed valuation per pupil. This method allowed the researcher to divide the 427 Oklahoma school districts under study into nine categories: large schools (ADM > 2,000) with high, medium and low assessed valuation per student; middle schools (ADM 500 – 2,000) with high, medium and low assessed valuation per student; and small schools (ADM < 500) with high, medium and low assessed valuation per student. In 2006/2007 the largest district, Tulsa, had an ADM (2006/2007) of 40,620 students, while the smallest

district, Sweetwater, had an ADM (2006/2007) of 59 students. Sweetwater was also the wealthiest district in terms of assessed valuation per pupil at $444,203 for each of its 59 students. The poorest districts were Bethany and Dewar, respectively with $7,341 and $7,399 assessed valuation per pupil.

Second, a superintendent survey (Appendix G) contained qualitative data from a series of closed-ended questions plus two open-ended questions. These questions addressed the sufficiency of the building fund to provide adequate funding (and the spending decisions as a result) and the sufficiency of assessed valuation to provide adequate bonding capacity (and the spending decisions as a result).

Third, nine purposively selected superintendents (Appendix E) and two school finance experts (Appendix D) were interviewed to gain additional data about perceived adequacy and equity of funding and the resulting spending decisions. One superintendent from each of the nine categories was selected. The school finance experts are chief financial officers of large Oklahoma districts.

The resulting data were triangulated. Triangulation, a popular method used in qualitative research methodology, is “the process of converging upon a particular finding by using different sorts of data and data-gathering strategies” (Shank, 2006, p. 113). The data gathered from the Oklahoma State Department of Education, data from 139 returned superintendent surveys, and data from the 11 interviews were used in the triangulation process.

Instrument

Frey and Oishi (1995) emphasized two objectives for survey design. “The goals of question writing are to encompass content relevant to the survey objectives, use language that is meaningful to the target group, and use a presentation style that maximizes valid and reliable responses” (p. 65). The second objective involves creating a smooth conversational structure to enhance data collection and analysis.

Data were gathered through the use of a web-based survey instrument (Appendix G) sent to Oklahoma public school superintendents. The instrument consisted of four sets of closed-ended questions using a Likert type scale, spanning five responses from “Almost Never” to “Almost Always.” Respondents were asked about sufficiency of funding for capital outlay projects, specifically concerning the ability of the building fund and the valuation-based bond election system to fund capital outlay projects such as property, equipment, building repairs, furniture, etc.

The information sought was specifically divided into two types: building fund issues and bond issues. The survey was designed by the researcher, and the questions were formulated to specifically address capital funding needs of the districts. The superintendents were asked to identify strategies they would suggest, given the current situation considering a lack of adequacy and equity.

The first section of questions examined the building fund established through a five mill levy on the assessed valuation of taxable property in the district. Superintendents were asked 11 questions concerning the ability of their building fund to finance various types of repairs, maintenance, remodeling, and purchases.

The second section of the survey examined capital bond projects. The most common way for a school district to acquire debt is through the issue of general obligation bonds. Districts can vote up to 10% of the net assessed valuation of the taxable property in the district. Superintendents were asked to respond to 10 items concerning capital bond projects. Two issues had to be considered when answering these questions: 1) the adequacy of the total district valuation to fund ongoing capital projects, and 2) the willingness of school district voters to approve a bond issue at the required 60% super-majority. The questions addressed purchase and improvement of land, buildings, furniture, fixtures, and equipment.

The third section of survey questions, a group of four, addressed the use of alternative strategies to fund capital outlay projects. The timing of bond issues, the use of series bonds, the use of tax increment financing (TIF), and additional funding through grants were considered.

The fourth and final section of questions asked superintendents for their input on areas not addressed by the first three question sets. Two open-ended questions were posited, opinions about using assessed valuation in determining the size of the five mill building fund levy and opinions about the use of assessed valuation in determining bond issue limits.

Process

All research involving human subjects must first be approved by the Institutional Review Board. The application for IRB approval was filed with the Oklahoma State University IRB on February 1, 2008. The application included the purpose and research problem; the subjects of the study; a description of testing procedures; a consideration of stress, or psychological, social, physical or legal risks to subjects; and a series of other questions designed to investigate personal effects on research subjects. The application included a research plan including research questions and methodology. Copies of the interview guides, a sample letter to participants, a copy of the superintendent survey, and the Informed Consent Document were included, along with a vita of the researcher. An expedited review was requested, and the IRB was accepted.

The survey was requested electronically through email. An explanation of the research and the accompanying survey items were detailed through a letter to the superintendents (Appendix F). Superintendents were then provided with an Internet link connecting to the instrument (Appendix G). All survey responses were anonymous and confidential since the program used to design the survey is incapable of tracing responses to their source. A second request to participate was emailed three weeks after the first. The 112 superintendents who had already participated were thanked and those who had not responded were given a second opportunity to participate. Through the second invitation, 27 additional responses were received, for a total of 139.

Data Analysis

Survey responses were collected and sorted, and a spreadsheet program (ExCel) was used to analyze the data. The analysis included a mean score, variance and standard deviation for each of the 25 items. Information was disaggregated into nine data sets: large (ADM > 2000), medium (ADM 500 - 2000), and small (ADM < 500) school districts with high, middle and low assessed valuation per student. The assessed valuation categories were mathematically divided into thirds.

Interview Process

The study used the strategy of phenomenological research, which according to Creswell (2003, p. 15) is developing an understanding of human experience through the study of a limited number of subjects over an extended period of time. This strategy employed the interview method, as well as gathered data from document reviews and surveys. According to Moustakis (1994), it is critical for the investigator to develop a research method that emphasizes human inquiry. The use of qualitative research fits well with the research methods employed. Personal bias does not enter in, and the study is guided from the standpoint of the interviewees, taking into account the phenomenological relationship "between the external perception of natural objects and internal perceptions, memories and judgments" (p. 47).

Although superintendents were the subjects of the interviews, the research identified the effects on the culture of the entire school through the examination of

capital spending limitations and their accompanying strategies. Differences among the nine categories of school districts were noted.

Interviewees were divided into two groups: two individuals well versed and experienced in Oklahoma school finance (selected as chief financial officers of two of the largest 15 districts in the state) and nine Oklahoma superintendents purposively selected to fit one of three categories, each with three sub-categories: small schools (ADM < 500), middle schools (ADM 500 – 2,000), and large schools (ADM > 2,000) each with high, medium and low assessed valuation per student.

Instrument

The goals of the interview process were to identify problem capital spending areas and to research situational assessments of school superintendents who were asked about capital spending in their districts and how they manage capital outlay funding within the limitations imposed by inequities in assessed valuation. Design of the interview instrument was critical to a successful and pertinent interview.

A series of questions (Appendix E) was developed to serve as an instrument to guide the superintendent interview process. While the instrument provided the basic structure, each interview yielded unique information based on the interviewees' interests and contributions.

A similar instrument (Appendix D) was developed to guide the interview process for the two school finance experts. As with the superintendent interviews,

this instrument allowed these interviews to take unique paths based on the interviewees.

Interview Process

The 45–90 minute interviews specifically addressed capital outlay issues in Oklahoma school districts. The sessions provided rich, thick narrative of the effects of capital outlay decisions through the three to five general questions (Appendix E), allowing the researcher to probe for clarity and information to address superintendents' concerns and the nuances hidden therein. The interviews with the school finance experts also lasted 45-90 minutes; and addressed capital outlay issues in Oklahoma districts, but a different set of questions was used (Appendix D).

Key informants (nine superintendents and two chief financial officers) were purposively selected as interviewees by the researcher, each believed to have the ability and experience to provide information about the setting, how things work in the setting, and about how their experiences apply within the setting (Rubin & Rubin, 1995, p.11). By purposive selection, specific subjects critical to understanding capital outlay could be addressed.

The questions and points of discussion centered on capital outlay in the public schools. The collected data were expected to be beneficial in terms of knowledge, pertinence, accuracy, and dependability.

Interview Protocol. The interviewees were informed about their rights inherent to participation in the interview including consent to participate, confidentiality, and risks (if any) associated with the project. Within each group, an

interviewee was selected purposively. The researcher sought to interview superintendents who are knowledgeable in school finance and who can provide new and unique strategies for addressing capital outlay problems. Prior knowledge of the superintendent and advice from college professors and other superintendents were used to make the selections.

Interviews of the nine purposively selected superintendents used a structured protocol. Each interview was based on the same set of questions (Appendix E), was done face-to-face, and lasted between 45 and 90 minutes. The setting was the school district site or a site convenient for the interviewee. The interviewees were asked to provide historical and descriptive information about their school districts. In particular, they were asked questions about capital outlay and how capital spending is affected by district assessed valuation. A signed consent form (Appendix H) was obtained prior to each interview.

Interview Guide for Key Informants. Patton (2002, p. 375-376) emphasized the importance of controlling interviews by focusing on critical questions. The researcher must be able to know specifically what information is needed through focused questions, attentive listening, and the ability to assess the quality and relevance of responses. Interview skills, including verbal and nonverbal clues, are important in accomplishing interview control. Two Oklahoma school finance experts were interviewed using a researcher designed interview guide (Appendix D) provided to the interviewees in advance of the interview. This method provided a systematic structure for conducting the interviews, enabling the researcher to insure an element of consistency between the two interviews.

Data Analysis

A constant comparative method (Glaser & Strauss, 1967, p.104) was employed to analyze interview data. Data were studied for meaningful categorical divisions constructed into data sets in a way unique to the researcher's background and predispositions for organization. The units of data were sorted into groups in search of emergent theme as identified through analysis (Erlandson, et. al., 1993, p. 118). The process was facilitated by constructing data sheets in ExCel for use in analysis.

Trustworthiness of Data

The use of qualitative research methods allows the researcher to make an in-depth, detailed study of an issue. "Approaching fieldwork without being constrained by predetermined categories of analysis contributes to the depth, openness, and detail of qualitative inquiry" (Patton, 2002, p. 14). This approach allows a degree of freedom that the researcher might not be able to enjoy using a quantitative approach. Therefore, trustworthiness of data is a key element to qualitative research (Guba & Lincoln, 1989, p. 233). A qualitative study must develop rigor that can be supported over a span of many years. To accomplish this end, the research must be considered trustworthy, credible, and authentic. Qualitative researchers routinely use several methods, including triangulation, thick description and peer reviews (Creswell & Miller, 2000, p. 124). All were utilized in this research.

Data were assembled through both survey and interview results. The survey data, checked for accuracy and completeness, were organized into these three categories, three groups each: large schools (ADM > 2,000), middle schools (ADM 500 – 2,000) and small schools (ADM < 500) with high, medium and low assessed valuation per student. Once the data were grouped into the nine categories, statistical documents were created through a computer program (ExCel). These documents can be found in Appendix I.

A peer debriefer, a superintendent in Oklahoma, was consulted to aid the researcher in analyzing the methodology and research content. As a verifier, the superintendent was an additional source of triangulation. He was able to provide feedback about the pertinence and accuracy of information. He was also able to provide feedback in several areas, and the researcher made changes accordingly.

> Peer debriefing helps build credibility by allowing a peer who is a professional outside the context and who has some general understanding of the study to analyze materials, test working hypotheses and emerging designs, and listen to the researcher's ideas and concerns. (Erlandson, et. al., 1993, p. 140)

The data were triangulated through examination of different sources including the superintendent surveys, the 11 interviews (using audio recording, observations and field notes), and analyses of documents from the Oklahoma State Department of Education.

Researcher Bias

The researcher's background is in both education and business. Nineteen years in the public schools (five as a superintendent and/or principal) created his awareness of the need for adequate and equitable capital outlay funding. Additionally, the researcher's accounting background (12 years in industry) created an inclination to investigate financial matters. Because no equalization exists for capital spending in Oklahoma public schools, the researcher sought viable solutions for the districts.

Once researcher biases were recognized, the researcher thought it incumbent to seek only pertinent data and information from sources considered reliable, pertinent, and recognizable for knowledge and expertise. Because the researcher's opinions should never be a part of the research, the researcher carefully reviewed all materials to remove any traces of bias.

Summary

This study examined Oklahoma's system of capital outlay funding for schools. The extent to which public school districts can provide capital outlay funds is directly tied to the district's tax base, or assessed valuation. Chapter III described the design and methodology to be used to research the questions of capital outlay funding.

This study employed these qualitative techniques to examine the questions concerning capital outlay: document assessment, a statewide superintendent survey, and a series of 11 interviews. Two interviews were performed with experts in Oklahoma school finance, and 9 with superintendents in Oklahoma public school districts.

CHAPTER IV

FINDINGS AND ANALYSES

This study examined capital funding (building and bond funds) in Oklahoma school districts where decisions must be made on capital needs, and where these decisions are affected by the assessed valuation of the district. Answers were sought concerning the capital funding decision making process and how schools address the inherent problems caused by a limited assessed valuation. Chapter III described the methodology used in the study. This chapter reports the findings of the data and the resultant analyses.

Overview of Methodology

Data collection involved three sources: superintendent surveys, interviews conducted with nine superintendents and two school finance experts, and document data. The study addressed four research questions on capital spending in Oklahoma public schools, particularly in regard to how the districts are affected by assessed valuation. Capital funding was identified in the two areas of the building fund and bond issues. The four questions were:

1. How do Oklahoma school districts make decisions on capital needs?
2. What specific barriers are perceived in this decision making?

3. What specific problems are inherent, and how do schools address them?
4. What suggestions do schools have for addressing the problems of funding capital improvements and for influencing capital funding decisions?

This chapter examines the findings from a review of Oklahoma State Department of Education documents, the results of the superintendent survey (including both closed-ended and open-ended questions), and the results of the 11 interviews. The data are then analyzed and the four research questions are answered based on the findings.

Review of Oklahoma State Department of Education Documents

The document review process included collection of data from the 427 PK-12 school districts in Oklahoma known as independent districts. Students are counted by determining the Average Daily Membership (ADM) over a school year. Independent districts ranged in size during 2006/2007 from 59 to 40,620 students. Because of the large disparity in size among school districts, the state was divided into three categories based on ADM. Large districts were those with an ADM of greater than 2,000 students. Medium districts ranged in size from 500 to 2,000, and small districts had an ADM of fewer than 500 students. Fifty-five districts were included in the large district category, 166 districts were identified as medium, and 206 districts fit into the small district category. For comparison purposes, the districts were listed by size category according to assessed valuation per capita ADM (Appendix A). To determine this figure, the total assessed valuation of the district was divided by the total ADM. Data based on the 2006/2007 school year were used.

The three school size categories were then divided into equal thirds based on assessed valuation. This meant that the 55 large schools were divided as follows: high (18 schools), middle (19 schools), and low (18 schools) assessed valuation. The 166 medium districts were divided as follows: high (55 schools), middle (56 schools), and low (55 schools) assessed valuation. The 206 small districts were divided as follows: high (68 schools), middle (69 schools), and low (69 schools) assessed valuation. The result was 3 categories with 3 subcategories of school districts, based on size and assessed valuation: large and high, large and middle, large and low; medium and high, medium and middle, medium and low; small and high, small and middle, and small and low.

The data revealed a wide disparity in assessed valuation among the Oklahoma districts. Assessed valuation among the large schools ranged from a high of $61,608 per student in Grove to a low of $9,746 per student in Tecumseh. Medium school districts ranged from $104,618 per student in Sayre to $7,341 per student in Bethany. The small districts showed the widest disparity, from a high of $444,203 per student (Sweetwater) to a low of $7,399 per student (Dewar). The disparities among districts directly impact capital funding because the building fund is based on a 5-mill levy of assessed valuation, and the maximum that districts can vote for bond issues is 10% of the assessed valuation.

Appendix B shows the calculated building fund amount (2006/2007) for the 427 districts in the nine categories. The calculation is: assessed valuation multiplied by 5 mills ($.005 of a dollar). The resulting product was divided by ADM to determine the building fund amount per student. This once again revealed a wide disparity among districts. Large schools in the low one-third of assessed valuation per student ranged

from $49 per student in Tecumseh to $120 per student in Chickasha. Schools in the middle one-third of assessed valuation ranged from $125 per student in Elk City to $168 per student in Ardmore, while the high one-third of assessed valuation ranged from $169 per student in Muskogee to $308 per student in Grove. Data for the medium schools districts ranged as follows: low one-third of assessed valuation, from $37 per student in Bethany to $85 in Westville, middle one-third of assessed valuation, from $87 in Hartshorne to $113 per student in Healdton, high one-third of assessed valuation, from $115 in Keys to $523 per student in Sayre. Data for the small schools revealed the widest disparity: low one-third of assessed valuation, from $37 in Dewar to $113 in Roff, middle one-third of assessed valuation, from $114 in Battiest to $201 in Turner, and high one-third of assessed valuation, from $206 in Canton to $2,221 in Sweetwater.

Appendix C lists the maximum bonding capacity per district, based on school size and assessed valuation. In Oklahoma the chief way to raise funds for capital funding projects is through bond issues, but each district is limited in its maximum bonded indebtedness by the assessed valuation of the district. Only 10% of the assessed valuation can be indebted at any one time. Appendix C indicates the maximum bonding capacity per student throughout each of the nine categories. In the large districts with high assessed valuation, the maximum bonding capacity per ADM ranged from Muskogee, $3,376 per student, to Grove, $6,161 per student. The large schools with medium assessed valuation ranged as follows: Elk City, $2,496 per student to Ardmore, $3,362 per student. Large schools with a low assessed valuation ranged from Tecumseh, $975 per student to Chickasha, $2,398 per student. In summary, schools with over 2,000 ADM ranged from $975 to $6,161 per student in terms of their ability to vote bonded

indebtedness for capital projects. Grove Public Schools can vote bonds at a rate 632% greater than Tecumseh.

In the medium schools with a high assessed valuation, the calculation varied from $2,302 per student in Keys to $10,462 per student in Sayre, a difference of 454%. For the middle assessed valuation group, the range was from $1,741 in Hartshorne to $2,252 per student in Healdton, a range of 29%. For the low assessed valuation group, the range went from $732 in Bethany to $1,706 in Westville, a range of 232%. When considering all 166 of the medium schools, the range was 1,425% (between Bethany and Sayre).

Small schools (ADM < 500) had the largest discrepancy in maximum bonding capacity per student ADM. The lowest of the small schools with a high assessed valuation was Canton, at $4,120 maximum bonding capacity in per student 2006/2007. At the high end of the scale, Sweetwater could vote bond indebtedness of up to $44,420 per student. It should be noted that a large part of this sum is due to the fact that Sweetwater Public Schools is the smallest district in Oklahoma at 59 students. The percentile range between Canton and Sweetwater was 1,078%. In the middle assessed valuation group, the range went from Battiest, $2,274 per student, to Turner, $4,010 per student, a percentage difference of 176%. The low assessed valuation group ranged from Dewar at $740 per student to Roff at $2,260 per student, a difference of 305%. When considering all 206 small schools, the disparity in bonding capacity per student was calculated at 6,003% between Dewar and Sweetwater.

Research Question One

The first research question was, "How do Oklahoma school districts make decisions on capital needs?" Data from the superintendent surveys and the 11 interviews used to answer the question are presented and analyzed in the following sections: Building Fund, Bond Fund, Interviews, and Summary of Findings.

Building Fund

The superintendent survey contained 25 closed-ended questions with 11 relating directly to the decision making process on building fund expenditures. The Oklahoma School Code states that the building fund can be used for,

> erecting, remodeling, repairing or maintaining schools buildings, for purchasing furniture, equipment and computer software to be used on or for school district property, for paying energy and utility costs, for purchasing telecommunications services, for paying fire and casualty insurance premiums for school facilities, for purchasing security system and for paying salaries of security personnel (Oklahoma School Code Section 22, p. 14).

The first 11 questions of the survey related directly to the question of sufficiency of funding for these building fund needs. Because the building fund is limited to a 5-mill levy, the dollars flowing into the building fund are limited by assessed valuation. Superintendents were asked how often the building fund was sufficient for making expenditures based on the 11 items described in the Code. Answers were sorted along a 5-point Likert type scale from Almost Never (1) to Almost Always (5). The responses indicated that building maintenance was the most likely to receive sufficient moneys

from the building fund allocation, the only answer (Question 2) to achieve a mean score over 2.5. Of the 139 surveys received, a mean of 2.6 was recorded, indicating that funding was sufficient "about half the time" (mean score ≥ 2.5 and < 3.5). In addition, building fund revenues were sufficient "sometimes" (mean of ≥ 1.5 and < 2.5) for the following: building repairs (2.4 mean), building remodeling (1.5), purchase of furniture and equipment (1.9), utility and energy costs (1.7), purchase and maintenance of safety and security equipment (1.6) and fire and casualty insurance premiums (1.6). The other items, erecting buildings (1.2), computer software (1.3), telecommunications services (1.3), and security personnel salaries (1.2) all fell in the "almost never" category (mean ≥ 1.0 and < 1.5). None of the 11 questions received a mean score high enough to put them in the "usually" or "almost always" category (3.5 or above on a scale of 1-5).

School districts with a high assessed valuation received a mean score on the 11 items of 1.9, indicating that they "sometimes" received sufficient funding. In comparison, schools with a middle assessed valuation had a mean score on the same 11 items of 1.6, while schools with a low assessed valuation had a mean score of 1.5.

Building maintenance received the highest mean score among school districts delineated for ADM (3.0 for high, 2.3 for middle, and 2.5 for low). See Appendix I for detailed information. The overall results of the building fund indicated that superintendents seldom see the building fund as sufficient to supply dollars for the needs identified by the Oklahoma School Code.

Bond Fund

School bonds can be issued to fund capital improvements, and they are determined by a vote of the patrons within a district. The maximum bonded indebtedness at any one time cannot exceed 10% of the total assessed valuation of the district. Survey questions 12 – 21 related to bond issues in Oklahoma public school districts. Questions 12 – 18 addressed the uses of funds from bond issues, while questions 19 – 21 pertained to the 60 % supermajority. The answers were sorted along a 5-point Likert type scale from Almost Never (1) to Almost Always (5). Superintendents were asked their opinions as to the sufficiency of bond funding to provide enough money for capital spending projects, including purchase of land, improvement of school sites, new construction, building repairs, building remodeling, purchase of furniture, fixtures and equipment and purchase of transportation equipment. The survey, as answered by 139 superintendents, indicated the highest mean score at 3.4 for new construction. This indicates that the capital bonding system is sufficient about half the time (mean ≥ 2.5 and < 3.5) when a bond issue calls for new construction. Five other items fell in the "half the time" category, improvement of school sites (3.0), purchase of transportation equipment (3.0), building repairs (2.7), building remodeling (2.8), and purchase of furniture, fixtures and equipment (2.5). Only one capital category fell in the "sometimes" range of ≥ 1.5 and < 2.5, purchase of land for school sites (2.2).

Questions 19 – 21 addressed the supermajority (60%) issue. Superintendents were asked how often the district patrons are willing to vote a bond for three types of spending: new construction, building repairs and/or remodeling, and purchase of furniture, fixtures and equipment. Capital spending for new construction fell in the

"usually" category (mean of ≥ 3.5 and < 4.5) with a mean score of 3.8. The other two types of capital spending fell in the "about half the time" group (mean of ≥ 2.5 and < 3.5), with mean scores of 3.4 for building repairs/remodeling and 3.3 for furniture, fixtures and equipment.

School districts with a high assessed valuation received a mean score on the 10 items of 3.4, indicating that they received sufficient funding "about half the time" (mean ≥ 2.5 and < 3.5). In comparison, schools with a middle assessed valuation had a mean score on the same 10 items of 2.9, while schools with a low assessed valuation had a mean score of 2.7.

Table 5 on the next page contains a detailed analysis of the survey data (N = 139 surveys received) for all Oklahoma independent school districts, regardless of size or assessed valuation. The same data are sorted into the nine categories in Appendix I. The overall results of the survey questions indicated that superintendents are much more confident in the area of capital bond projects (3.0 mean – "about half the time") than they are in the sufficiency of building fund revenues (1.7 mean – "sometimes").

Table 5

Capital Funding in Oklahoma School Districts

ALL OKLAHOMA INDEPENDENT SCHOOL DISTRICTS
N=139 of 427 Districts
Building Fund

THE BUILDING FUND FOR OKLAHOMA SCHOOL DISTRICTS IS ESTABLISHED THROUGH A FIVE MILL LEVY ON THE ASSESSED VALUED OF TAXABLE PROPERTY IN THE DISTRICT

		Almost Never	Sometimes	About half time	Usually	Almost Always	Total Resp.	Mean	Var	SD
In my district, this system of funding provides sufficient monies to fund the following:										
1	Building Repairs	27	60	24	20	8	139	2.4	1.28	1.13
2	Building Maintenance	23	58	18	32	8	139	2.6	1.39	1.18
3	Building Remodeling	95	28	4	5	3	135	1.5	0.80	0.90
4	Erecting Buildings	127	7	0	1	3	138	1.2	0.44	0.66
5	Purchase of Furniture & Equipment	47	67	15	5	5	139	1.9	0.92	.096
6	Purchase of Computer Software	105	25	7	2	0	139	1.3	0.41	0.64
7	Purchase of Telecommunication Services	111	22	4	2	0	139	1.3	0.34	0.58
8	Utility & Energy Costs	86	27	10	11	5	139	1.7	1.26	1.12
9	Purchase & Maintenance of Safety & Security Equipment	75	48	10	4	1	138	1.6	0.65	0.81
10	Salaries for Security Personnel	123	10	1	2	1	137	1.2	0.33	.057
11	Fire & Casualty Insurance Premium	91	31	6	5	5	138	1.6	0.99	1.00
The chief way that a school district can acquire debt is through the issue of general obligation bonds. Districts can vote up to 10% of the net assessed valuation of the taxable property in the district.										
12	Purchase of Land for School Sites	59	33	12	23	10	137	2.2	1.82	1.35
13	Improvement of School Sites	21	36	24	40	17	138	3.0	1.66	1.29
14	New Construction	19	18	21	44	37	139	3.4	1.87	1.37
15	Building Repairs	33	28	28	39	8	136	2.7	1.63	1.28
16	Building Remodeling	30	30	23	43	12	138	2.8	1.73	1.32
17	Purchase of Furniture, Fixtures, & Equipment	43	34	18	39	5	139	2.5	1.66	1.29
18	Purchase of Transportation Equipment	42	15	20	31	31	139	3.0	2.45	1.56
19	New Construction	8	14	23	44	50	139	3.8	1.42	1.19
20	Building Repairs and/or Remodel	22	19	20	35	43	139	3.4	2.10	1.15
21	Purchase of Furniture, Fixtures & Equipment	27	21	20	29	42	139	3.3	2.29	1.51
Other Capital Outlay Questions										
22	Capital Outlay Purchases are Sometimes Postponed until a Bond Issue Election is Held	8	9	11	41	69	138	4.1	1.36	1.17
23	Since Assessed Valuation Often Times Limits Bonding Capacity, a Series of Bond Elections is Used or Considered for Capital Building Projects	35	12	17	28	46	138	3.3	2.58	1.61
24	Tax Increment Financing is Used or Considered for Capital Building Projects	88	16	11	12	11	138	1.9	1.77	1.33
25	Capital Outlay Purchases are Sometimes From Grant Funding	79	27	18	8	6	138	1.8	1.30	1.14
	Mean—Other Capital Outlay Questions							2.8		

Interviews

Each of the nine interviewed superintendents expressed opinions about the building fund. From its 5-mill levy, Sweetwater received $2,221 per student in 2006/2007. This contrasts with the figure for the lowest districts, Bethany and Dewar, at which each received $37 per student in 2006/2007. Table 6 below lists the superintendents and school finance experts (Chief Financial Officers) interviewed. All names are fictitious.

Table 6

Superintendent and Chief Financial Officer Interview Table

Superintendent	District	Size	Assessed Val.
Y.W. Nissen	Strong City	Large	High
Don Remington	Jupiter Springs	Large	Middle
Milt Eddy	Harper	Large	Low
David Reinhardt	New Britton	Medium	High
Sherman Yates	North Corner	Medium	Middle
Larry Yount	Erie	Medium	Low
Trey Youngblood	Evansville	Small	High
Kenneth Noles	Trinidad	Small	Middle
Sam Derryberry	Adeline	Small	Low
Chief Fin. Officer	District	Size	Assessed Val.
Christine York	Strong City	Large	High
Michelle Grissom	Lawrence	Large	Middle

The interviewed superintendents expressed concerns with the perceived inequity in building fund revenue. Trey Youngblood of Evansville (small and high) discussed equalization in the bond fund by stating "So until you fix the formula, which was supposed to equalize everything, it's going to be used for operating expense funds, and anything you need is going to have to be done with a bond issue" (personal communication, May 23, 2008).

The 5-mill limit is a problem for most schools, as expressed by Milt Eddy of Harper (large and low), who said,

> It is not enough for us to cover our expenses. Obviously it's for remodeling or construction and maintaining your buildings. Well, a hundred thousand dollars in a district this size doesn't go very far in terms of keeping up roofs and heating and air conditioning units and a lot of the larger dollar items. (personal communication, April 8, 2008)

Kenneth Noles of Trinidad (small and middle) added "It's really not adequate to …manage the building and the building equipment. We would probably need a hundred and fifty, two hundred thousand dollars a year" (personal communication, April 1, 2008). Trinidad Public Schools received a building fund allocation of $63,000 in 2006/2007.

Even schools with a high assessed valuation, such as New Britton (medium and high), carefully manage building fund moneys. Superintendent David Reinhardt said,

> We use it exclusively for salaries and maintenance staff and for parts and repairs and equipment for the buildings….Currently we're spending every dime on just recurring costs. We don't have any new construction or new type of expenses.

> It's all recurring repairs and upkeep of equipment in current buildings. (personal communication, June 10, 2008)

However, because of New Britton's high assessed valuation, Reinhardt is legally able to pay maintenance salaries through the fund, something unavailable to most districts. "We can put some salaried people there which frees us up in our general fund to do more educational related expenses" (personal communication, June 10, 2008).

Concerning the bond fund, the superintendents as a group had a more positive outlook, but they were fully aware of the importance of strategy and hard work. Don Remington of Jupiter Springs (large and middle) had this to say:

> I'm of the opinion that you don't pass bond issues. I passed a nine hundred and eighty thousand dollar bond issue in a class B school at Elko. You have to have a niche or you have to have a reason for people to vote the bond issue. And you have to offer them something, and you have to work at it. Bond issues have to be sold, they have to believe in what you want to do and they have to be sold. You can't just say, 'We need this, you all pay for it.' (personal communication, May 7, 2008)

Bond elections in Oklahoma schools must pass by a 60% super-majority. Garnering support involves educating the community about the needs of the school. Sam Derryberry of the Adeline School District (small and low) said,

> I go down after every bond issue and I get the list of everybody that voted and I have everybody that voted for the past twenty-four years. And I have on that piece of paper that they give me, that computer print-out, I put their telephone numbers and I know who the wife's name is, first name, and the husband. And I

know who the kids are. And I personally call every citizen and I just tell them that we are working hard for them and that we need their support. And guess what? We have it. (personal communication, May 22, 2008)

Gaining support from the patrons also involves trust. Without trust from the public, the bond may fail. Don Remington (Jupiter Springs) had this to say:

If they don't trust you they won't vote for it. If you can't sell it and get them to trust you and believe in what you are going to do they won't get in their pocket and give you any of their money….If you can't convince them that they should want it too, they won't vote to raise their taxes. We worked very hard, got a good turnout, had a diverse group of people I recruited the first year here, we passed this thing. Somewhat less than 61%. That's a huge turnaround from 17% to 60%. (personal communication, May 7, 2008)

Schools are limited to voting a maximum of 10% of the assessed valuation of the district. They are not legally allowed to exceed the 10%. This fact makes it critical for districts, particularly those with a low assessed valuation, to carefully consider the timing and use of bonded indebtedness. Erie Public Schools (medium and low) found themselves bonded to capacity. "Obviously we can only bond for 10% of our assessed valuation, which in this particular case is about $900,000" (Larry Yount, personal communication, April 1, 2008). When asked if he anticipated remaining at the maximum bonding capacity over the next period of years, Yount said "Only if our assessed valuation doesn't grow. If our assessed valuation grows then that will give us additional bonding capacity. And we're anticipating that because we are a growing district" (personal communication, April 1, 2008).

Considering the tight restraints in place for voting bond issues, superintendents must determine what needs come first. Even high assessed valuation districts like New Britton carefully consider priorities. "We're going to need classrooms. We currently have spilled over. Our upper elementary kids are in the lower elementary building because we had to move four classrooms over there because we were overcrowded" (David Reinhardt, personal communication, June 10, 2008). Reinhardt also must consider the fact that, because New Briton property is taxed at a higher rate than most other districts, it very well could be a poor decision to attempt to reach the full 10% bonding capacity. "I can vote on an $11,000,000 bond next December, but I would be run out of town because their taxes would be four times what they – well three times what they are going to be if I pass a $4,000,000 one" (David Reinhardt, personal communication, June 10, 2008).

Question one asked "How do Oklahoma school districts make decisions on capital needs?" It is apparent from the nine superintendents interviewed and the 139 survey respondents that both managing the building fund and planning bond issues require a great deal of thought, planning, strategy, and political savvy. It is also apparent that these decisions are not easy or taken lightly.

Summary of Findings and Analyses

Question one dealt with the decision making process on capital needs. The findings were divided into three subject areas: building fund items on surveys, bond fund items on surveys, and interview results. The first 11 survey questions dealt with building

fund issues. The highest mean score among the 11 questions indicated building maintenance was the most likely use for building fund revenue.

Bond fund issues were addressed in questions 12 to 21 on the survey. Mean scores were higher than on the building fund questions, indicating that superintendents had a more positive outlook toward the bond issue process. New construction was the most frequent use of bond issue monies, as indicated by the highest overall survey score. As expected, the highest overall scores fell among the top third group in terms of assessed valuation, and the lowest scores fell with the bottom third group.

The nine superintendent interviews yielded a rich, thick description of the capital spending decision process. Superintendents were concerned with building fund issues, including the 5-mill limit, equalization, and inadequacy of the building fund to cover needed expenditures. The chief issue discussed on bond issues was the 60% super-majority. The superintendents discussed a variety of bond fund subjects, including strategies, patron support, trust, and the proper use of bond expenditures.

Research Question Two

The second research question was "What specific barriers are perceived in this decision making?" The management of financial needs in a school district can be unpredictable. Faced with rising costs, superintendents must develop a budget that is within the means of the school while maintaining the qualities of attainability and predictability. It is difficult to budget for the unforeseen. Sherman Yates of North Corner Public Schools (Medium and Middle) illustrated this point:

> We delegate X amount of dollars for renovation or repair, we always have a heat and air unit go down somewhere, somehow when they kick them in August. It never fails. When one goes down, about two weeks later the one that was about the same age starts knocking. So you have to build in your budget a certain amount of emergency money, and if you make it through the year and didn't use it that's great because then you can buy paint, you know, two rooms get carpet. (personal communication, April 8, 2008)

Survey Items: Closed Ended Responses

The survey question that best fits the scenario of dealing with perceived barriers on capital needs decisions is question number 22 that states "Capital outlay purchases are sometimes postponed until a bond issue election is held." If a major expenditure is needed but the funds are unavailable, it may become necessary to consider a bond issue. Question 22 achieved the highest mean score (4.1) of all the survey items. Of the 138 superintendents answering the survey question, 69 of them answered with "almost always" and an additional 41 superintendents said "usually." This represented a total of 80% of the respondents. When considering assessed valuation, the mean scores were 4.3 for high, 4.2 for middle and 3.8 for low. While these means all fall within the category of "usually" (mean $\geq$ 3.5 and $<$ 4.5), it is reasonable to expect that the mean score would follow the opposite trend, with the lowest valuation districts most likely to postpone a capital purchase until a bond issue is run. The large schools (ADM $>$ 2,000) had the highest mean at 4.5, which put those schools in the "almost always" category (mean $\geq$ 4.5). Medium school districts had a mean score of 4.3 or "usually" (mean $\geq$ 3.5 and $<$

4.5). The small districts (ADM < 500) had the lowest mean score at 3.8, also in the "usually" category. Of the nine categories of districts, only the small and low group had a mean score that fell in the "about half the time" group (mean ≥ 2.5 and < 3.5) at 3.3.

Interviews

"We have to change the mechanism whereby capital improvement for public schools in Oklahoma is funded. The whole mechanism needs to change" (Erie's Larry Yount, personal communication, April 1, 2008). Superintendents are many times forced to make decisions before all of the facts are available. Capital spending funds are based on assessed valuation, and superintendents must have an accurate idea of what the assessed valuation will be. The loss of a large automotive plant caused the assessed valuation of one metropolitan school district to plummet. Lawrence (large and medium) assistant superintendent and chief finance officer Michelle Grissom, when discussing the issue of limiting taxes, said,

> I see that as an immediate problem that not only is my tax base eroding with my GM plant losses, as an example I lost $54,000,000 there, but I see it as a problem for any planning for what growth we now have (personal communication, July 16, 2008).

On a more positive note, Trinidad School District (small and middle) received an unexpected windfall when a trucking company pipe yard moved into the district. This caused a jump in assessed valuation from $12.6 million to $16 million. The $3.4 million increase in property value added approximately $17,000 per year to the building fund and increased the bond fund limit about $340,000.

Budgets are prepared for a fiscal year that begins each July 1. Available funds are not announced until mid to late July. North Corner (medium and middle) superintendent Sherman Yates, clearly frustrated, said,

> You know, we keep talking about how they are supposed to have us some numbers by April 1; those guys (the Legislature) can't agree on anything, so how can we be held accountable for trying to put together a budget when those rascals won't even give us numbers to work with so that we can do our job? They have got to get past their political differences and fund education whether it is good or bad, and let's get on. I mean they're creating, what is it? Dissention? Animosity? Distrust? I mean we're expected to go by the rules, but they make the rules and they won't even follow them themselves. I don't know. It's a mixed up, mixed up situation (personal communication, April 8, 2008).

Anticipated growth can be troublesome for administrators, particularly in the low assessed valuation districts. Milt Eddy heads up the Harper school district, which sports one of the lowest assessed valuations among the large schools. Mr. Eddy relies on proper maintenance and a sound sense of future need. "You know, you can't begin to build an entire school, so you do what we've done, you piece-meal things and add on and do some things like that over the years" (personal communication, April 8, 2008).

Summary of Findings and Analyses

Superintendents are fiscally responsible for multi-million dollar entities. The greatest barrier to decision making, as asked by Question 2, is a lack of current information. School administrators are faced with the unenviable task of anticipating changes in enrollment, business decisions, and the longevity of buildings and equipment. Superintendents must be able to predict the needs of their districts. As seen by the comments cited above, these predictions can be both inaccurate and frustrating.

Research Question Three

The third research question was "What specific problems are inherent, and how do schools address them?" Survey questions 23 – 25 (closed ended) and 26 & 27 (open ended) discuss problem solving among school leaders.

Survey Items: Closed Ended Responses

Survey questions 23 – 25 addressed the issue of problem solving. Discussed here are three strategies that a district may consider employing to resolve problems inherent with limited assessed valuation. Question 23 asked, "Since assessed valuation often times limits bonding capacity, a series bond election is used or considered for capital building projects." In many cases, a capital expenditure project, such as a new elementary building or a new gymnasium, may require more funding than the 10% maximum allowable by state law. A series bond issue sells the bonds over a period of time.

The consideration of a series bond (question 23) was answered by 138 superintendents. The mean score response was 3.3, which fell in the "about half the time" range (≥ 2.5 to < 3.5). However, it was noted that the variance (2.58) and standard deviation (1.61) were the highest values among the 25 closed-ended questions. Thirty-five superintendents answered at the lowest end of the scale, "almost never," and 46 superintendents answered at the highest end of the scale, "almost always." This result indicated a great deal of disparity among superintendents concerning whether or not they would consider a series bond.

The concept of tax increment financing (TIF) introduced in Chapter 2, is here further explicated. TIF programs have been used to improve geographic areas that are usually defined as blighted. The idea behind a TIF is to encourage construction by offering a tax break to those who finance the project. Question 24 addressed the TIF issue by asking if "Tax increment financing is used or considered for capital building projects." Of the 138 responses to this item, 88 (64%) answered that they "almost never" consider the implementation of a TIF. In contrast, only 11 (8%) superintendents answered that they "almost always" consider a TIF. The mean score for this item was 1.9, which fell in the "sometimes" (≥1 .5 and < 2.5) category. The expectation was that TIFs were much more likely to be considered in blighted urban areas, thus being a function of the large schools. However, this did not hold up statistically, as the mean scores were 1.7 for large (> 2,000 ADM) districts, 2.0 for medium (≥ 500 and ≤ 2,000 ADM) districts, and 1.8 (< 500 ADM) for the small districts.

Question 25 addressed the use of grant funding by asking if "Capital outlay purchases are sometimes from grant funding." The mean score from this item, like

question 24, fell in the "sometimes" category at 1.8 (≥ 1.5 and < 2.5). Seventy-nine of the 138 (57%) superintendents answering the survey indicated that they "almost never" used grant funding for capital outlay purchases. A logical next question would be whether the low level of grant funding was due to a lack of availability of grants for capital funding or a limited knowledge concerning the availability of grants.

Survey Items: Open Ended Responses

Some of the responses to questions 26 and 27 reflected attitudes on the series bond question, with some strong opinions stated either against or for. This turned out to be a hot button issue. For example, a superintendent from a large and middle district came out against the series bond idea as follows:

> Some districts are doing "series" bonds – the lease purchase scheme to circumvent the laws that apply to bonding capacity. I would never use the lease purchase idea. The recent AGs opinion dated 19 Dec 2007 causes my district to view the concept as at best a circumvention of the law and at worst illegal. I would rather see the bonding capacity raised from 10% of the assessed valuation to 15 or 20%.

Another superintendent (large and low) expressed a favorable opinion of series bonds by stating

> Yes, the 10% needs to increase, too. If we didn't do a bond series, we'd never be able to replace our old WPA or 50 year old buildings. We're surrounded by elementary dependent districts, which makes building secondary/high school facilities a struggle. If the (Oklahoma) Constitution isn't changed or

consolidation required than (sic) the secondary student index for K-12 districts serving elementary dependents needs to be increased to help educate these high school students served by the independent district.

Yet another superintendent (small and middle) supported the series bond idea by stating "Bond issues should be a local control issue…yes, free up our capacity limits…that is why the series bond process was created…why…is a good thing being questioned?"

Interviews

Oklahoma school districts vary greatly in assessed valuation per student. The highest assessed valuation per student is $444,203 at Sweetwater Public Schools. However, Sweetwater is the smallest PK-12 district in Oklahoma (ADM 59), so for the purposes of this research, a larger high assessed valuation school will be used as the example. Sayre Public Schools, at $104,618 assessed valuation per student, is the highest in Oklahoma among schools in the large and medium categories (ADM > 500). The lowest among schools with ADM > 500 is Bethany, at $7,341 per student. This represents a difference of 1,425% in terms of building fund moneys and bond issue limitations. In other words, Sayre is capable of voting over 14 times more per student in bond issues than Bethany. The same figure can be cited when considering the building fund allocation. Therefore, wealth differences among districts represent a huge problem inherent to schools with a low assessed valuation.

One solution to this problem is to raise the 10% limit on bonding capacity. Many superintendents believe that the issue of capital voting capacity should be resolved

through local control. However, a Constitutional change would be necessary to raise the limit on bonding capacity. Adeline's (small and low) Sam Derryberry said "Well, as you know, my valuation just absolutely cannot grow fast enough. So the only way I see to improve it is allow me to vote more than 10%" (personal communication, May 22, 2008). In a similar vein, Trinidad's Kenneth Noles (small and middle) had this to say:

> One thing I would like to see them do is maybe raise the percentage by which you can pass a bond issue from 10% to 15 or 20%. That would simply allow us to be able to vote enough to actually do something. To do that I think you would have to extend from 10 years to maybe fifteen years the time you could pay off a bond. (personal communication, April 1, 2008)

This idea, however, is not without its complications, as stated by Strong City (large and high) superintendent Dr. Y.W. Nissen. Superintendent Nissen expressed concerns about the gap among districts growing even wider.

> I would offer school districts the opportunity to add additional millage locally. Now the concern from the legislative perspective would be we would have some districts that will grow away from every other district. Those districts that could not get a local millage addition added on won't be able to compete. And in fact my recollection is the proposal, one of the early proposals that went to the Senate, included an additional option, an option for an additional levy locally, a small portion of which would go to I think a revolving fund for use by those districts that could not get much additional millage approval. (personal communication, June 23, 2008)

Many school districts have found a solution to a low assessed valuation by introducing the series bond. A series bond allows the district to pay for a bond issue over a period of years. However, the legality of using a series bond has been called into question, as discussed in the summary of survey data above. In addition to the legality issue, a series bond can be troublesome because of escalating costs. For example, Sherman Yates of North Corner (medium and middle) discussed a series bond that included the construction of a new football field.

> Between the time that the contracts were accepted and construction, the price of bleachers went up $72,000. And that was over a three or four month period. I was at a loss, and you can't have a football field without bleachers, so we bit the bullet and lease-purchased to finish the construction and I hate doing that….Unless you have a turn-key situation, you are at the mercy of the market. (personal communication, April 8, 2008)

Tax incentive financing is another inherent problem. TIFs were originally meant to deal with blighted areas that were unable to attract improvements to infrastructure and new construction. The idea behind the TIF was to encourage improvements by giving property owners and builders a tax break. Instead of going to the taxing entities (including schools) the increase in property tax would be funneled back into the project to pay for costs associated with construction, particularly infrastructure. The property tax to the schools, community and other taxing agencies would be frozen at their pre-TIF level. This would be in effect for the life of the TIF, a period of up to 20 years or more. Dr. Y.W. Nissen of Strong City (large and high) said,

> Some of the TIFs in the [Avery] schools are good TIFs because they tried to address blighted areas. Some of the TIFs are not good because developers are coming in from outside, simply taking advantage of the enthusiasm of local government officials, and they are making a lot of money as a result of not having to pay for their own infrastructure….But the reason we don't like it is because of its misuse, not because of its appropriate use. And I wouldn't want to be misquoted as saying I am against all TIFs. We voted from the outset for the one in Strong City that addresses needs of a blighted area. (personal communication, June 23, 2008)

Summary of Findings and Analyses

School superintendents face a myriad of inherent problems. From the research these problems can be listed in two categories: the large differences in assessed valuation among school districts and the rapidly changing economy. The differences in net assessed valuation are apparent. The uses of TIFs and series bonds are long-term projects, so superintendents choosing either of these strategies are making financial decisions that affect their schools years into the future.

Research Question Four

The fourth research question was, "What suggestions do schools have for addressing the problems of funding capital improvements and for influencing capital decisions?"

Survey Items: Open Ended Responses

Questions 26 and 27 of the survey asked superintendents for suggestions to address problems inherent in capital spending and to suggest ways to change the law to address the situation. Question 26 stated, "The five mill building fund levy is based on district assessed valuation. Do you suggest any changes to this system?" Many superintendents recommended an increase in mills allowed for the building fund levy. A superintendent in the large and high category said, "Raise the five mill limit significantly. Allow the local districts to vote millage increases based on the projects presented." A superintendent from the large and low group lamented "Yes, it needs to be increased. The building fund is inadequate to meet the maintenance needs of the district's facilities. Occasionally, the district is able to do some small roof replacements from the building fund." Another (large and middle group) said "The mills need to be increased. The five mills does not cover the items that are meant to be covered." A medium and low district superintendent added "A millage increase would be helpful since costs of construction are so great and we receive so little funding from the state for capital improvements." And this came from the superintendent of a small and low valuation district, "This needs to be increased. My district can not keep an 80 year old building going on so little funding. Assessed valuation is only 3.5 million."

There also developed an over-riding theme concerning the overall inadequacy of the building fund to effect the purposes as stated by the Oklahoma School Code. A superintendent from the large and middle group said "The title of the building fund is misleading. The building fund barely pays our utility costs." Another school leader (medium and high) stated, "The system is inadequate. The answer does not lie in taxing

the communities for everything especially when it falls to a small percentage of the people. If we could get funding for neew (sic) mandates this system might work better. It is antiquated." Another (medium and low) said "Our valuation will allow us to [do] only limited repair or remodeling. It is not enough to consider new construction." A medium and low district superintendent added "Since the original intent was for the building fund levy to fully fund all new construction, it needs to be increased to perform its intended function. The fund should not be used for salaries, utilities, maintenance, or any other function besides new construction or remodeling. The state needs to fund operating costs through the formula." Finally, a superintendent from a small and low district summed the problem up with, "Allow districts to levy additional building fund mills if approved locally by voters. i.e., increase local control over this revenue straem (sic). We consistently deplete our building fund down (sic) to nothing each year conducting general maintenance and minimal improvements."

Another theme that emerged concerned equity, as passionately stated by a superintendent in the middle and low category,

> Look at a system where building funds are run through a funding formula that is fair. The current system benefits the highest 15% & the rest of us make due (sic) with what we have. I would love to bond for buses, athletic uniforms, band equipment, technology, and building repair but do not have that option because of the limited valuations. I see Tulsa Union bond for these things and I see the facilities they enjoy and wonder if anyone else sees the advantages like I do. They are far reaching and allow that district to prosper.

Another superintendent (small and high) stated, “Areas such as us with declining population need additional support because assessed valuations are declining due to the sparsity causing a decline in property values. Therefore, there needs to be some flexibility to raise or lower the millage rate if voters so desire.” Yet another opinion emerged from a superintendent in a middle and low district: “Five mill is so attached to things like community growth that you have no control over. I really don’t understand how the Career Tech can (sic) educated in incredible facilities yet we can only afford metal buildings….yet we have the greatest mission?”

As previously stated, many superintendents suggested an increase in the building fund over the five mills currently available. A superintendent in a small and high district had this to say: “The State should give schools, like they do some of the other states, monies for school facilities imporvement (sic) for the building fund. Allow school districts to hold elections by simple majority to increase mills that will not be a chargeable on the formula.” Others suggested that alternative funding methods need to be employed. This came from a superintendent in a small and low district: “We need to develop a method for schools who have low assessed valuations to raise money for building.” Others emphasized equalization. A superintendent from a medium middle district stated, “Some form of equalization between schools in order to provide similar facilities for similar size schools.” Another (medium and low) was more specific, saying, “We need to put all the Building Fund monies in one pot and distribute it across the state on ADM. At least a Building Fund Equalization Formula could be developed.” Finally, a superintendent from a middle and low district said, “There needs to be some method to

equalize funding across the state. Poor districts are so limited on available funds. I wish that I had the answer."

Still others mentioned a direct increase in state aid. For example, a superintendent from a small and low district said, "For rural school districts the five mill building fund levy will never be adequate for us to maintain aging facilities or construct new facilities. State assistance is needed to help with capital projects." And finally, a superintendent from a small and high district said this: "The answer to both of these questions is to assess and tax property at real, more current rates. Oklahoma's tax rates continue to be among the lowest in the nation, and we fail to understand why our public entities are under-funded."

Question 27 addressed bond issues with the following: "Bond issue limits are based on district assessed valuation. Do you suggest any changes to this system?" One superintendent from a medium-sized district with a high assessed valuation gave a very detailed explanation of the problem stating:

> With the rising cost of construction and no help from the state, most districts cannot afford to build or repair what they need, according to code and the laws of Oklahoma. With new construction currently at $130 - $140 per square ft., how can a small district build a 40,000 ft. elementary? Our 10% is 3.9 million dollars. It would be very hard to build anything with that amount. Even if we did, we would be totally bonded out and could not do anything else until the bond expired.

Another superintendent from a medium sized school with a middle assessed valuation made this statement:

There has to be change. Our bonding capacity is 4.5 million and 3.8 is currently on the roll. Any new building to accommodate our students is going to cost more than this. Why can't the value of the land throughout the state be assessed and the money given to schools on a per pupil basis like our county four-mill? Money that is deposited into the building fund is a non-chargeable. A neighboring district with 200 less students has a valuation that is double ours. That means that not only is their bonding capacity higher, but they get an additional $210 K per year in their building fund to take care of the same number of sites that we have. This needs to be more equitable for districts whose valuations are not as high.

Another superintendent from a small district with a middle assessed valuation had this to say:

This is a small district with an assessed valuation of approximately $10 million. At current construction rates, we cannot borrow enough (pass a large enough bond) to build hardly anything of use, keeping in mind that part of our bond indebitedness (sic) goes toward transportation and building repair.

Two basic themes emerged from Question 27. The first involved the super-majority. For a school bond election to pass in Oklahoma, a 60% super-majority of the public vote must be achieved. The second mentioned the 10% cap. A maximum of 10% of the assessed valuation of a district can be indebted at any one time.

Comments from superintendents in large districts with a high assessed valuation included: "I think the 10 percent cap is to (sic) limiting and should be adjusted." "Raise the cap from 10% to 25%." "Change the passage of bonds to simple majority rather than having to use the 60%. Allow voters to assess themselves at a higher level." "Raise or

completely remove the 10% NAV limit. Many states do not have a limit and therefore a bond issue can be passed to complete projects that the voters support. Obviously, drop the supermajority to 50% to pass + 1."

Superintendents from large districts with middle assessed valuation had similar comments. "Give voters the option of exceeding the 10% limitation. Require a simple majority rather than a super majority." "Raise the percentage and make the election a simple majority." "I would like to see the 10% limit raised to 12-15%."

From large districts with a low assessed valuation: "Change the super-majority to 50% and provide other means of finance when it is impossible for a district to fund projects." "Provide for local control, by a vote of the school district patrons, over whether they would like to increase the current limit beyond the 10% now allowable."

Similar answers were received in the medium and small districts. One answer has been included from each of the six remaining categories. "A super majority is not required for most elections. It should not be required for bond elections." (medium and high). "Do away with the super majority 60%! Why should school districts be tied to the supermajority?" (medium and middle). "Change from a 60% super majority to a 50.1% majority to pass a bond issue. Also, allow a district to incur indebtedness at 15% of the assessed valuation of the district." (medium and low). "I believe it should be approved by a simple majority vote. Many districts cannot find support to get the needed 60% approval." (small and high). "All bond projects should be a simple majority vote. This is why schools in large districts are approving projects such as M.A.P.S." (small and middle). "Remove the super majority rate for passage!" (small and low).

One theme emerged from the answers to the two open-ended questions. Superintendents across all nine of the district categories, whether large or small, high assessed valuation or low assessed valuation, see problems maintaining sufficient levels for capital spending. The problem is not limited only to those school districts that are small or poor. Rather it permeates throughout the majority of Oklahoma public school districts. However, not all school superintendents see a problem for their local district. School districts with power plants are among those, as one superintendent from a medium and high district stated, "We are very fortunate in our district because of a power plant. Because of that I would not recommend any changes. If I was (sic) in another district I may (sic) push for more equalization in the distribution of funds."

Interviews

The interview process yielded a number of strategies either suggested or actually employed by superintendents. These provide a wide variety of ideas available for exploration. What works for one district may or may not work for another. However, one common theme did develop: superintendents must be willing to seek funding in an aggressive manner. Sam Derryberry is superintendent at Adeline, one of the smallest and lowest assessed valuation districts in Oklahoma. Yet the district thrives.

> You are not going to get it if you don't go after it, so anything that we can find that the government, federal government, our state, has that's dealing with any kind of capital improvement, we go after it. You probably heard that we are notorious for reaching out and trying to get that. (personal communication, May 22, 2008)

Qualified Zone Academy Bond. The Qualified Zone Academy Bond is a federal loan program available to low income schools. QZAB loans provide funds for renovations. The funds are collateralized so that they can be repossessed by the lending agency in case of default. Sam Derryberry of Adeline (small and low) explains the QZAB and how he uses building fund revenues to repay the bonds.

> The state has a list of every school…that meets the qualifications to borrow money through these bonds. And it's just like selling a bond issue; in other words, you borrow so much money and then you pay it back and you have to pay it back with some interest. But the interest is usually very low, like 2.3% or so. You borrow this money over a ten year period and you pay it back. We currently have $600,000 out that we're paying back. (personal communication, May 22, 2008)

Sherman Yates of North Corner (medium and middle) said "When I first came here we were bonded to the hilt, and I proposed to the board to do a QZAB bond and we renovated this building, put new heat and air in the junior high, carpet, lights, etc." (personal communication, April 8, 2008). For schools with a low assessed valuation, the QZAB program might offer a viable solution.

Leasing of Facilities. Some districts lease existing facilities, while others even purchase facilities in the district in order to profit from their ownership. Jupiter Springs recently built an ultra-modern gymnasium and theater facility. Superintendent Don Remington said:

> I've got a conference room built in there that one of the local banks has rented. I've got a rent schedule fee, 1,250 bucks and you can get that arena. The

> conference room [earns] $175 for half a day. I've got one of the banks that has their board of directors meeting in that conference room once a month. I've got a guy out here that's booking things in there all the time. He met with the commissioner from the SAC [Sooner Athletic Conference] about us holding the SAC basketball tournament out in Jupiter Springs in the year 2010. (personal communication, May 7, 2008)

Superintendent Remington also discussed a state of the art scoreboard system on which the school sells advertising.

> There are no names on it anywhere, no anything. I sold time on that splash board. The clock system and the splash board and all that cost $60,000. I sold $120,000 worth of time on there to those six banks, and they are exclusive rights only, for $125,000 over a five year lease….Then I sold advertisements, you know it is common in public schools for someone to have their name on the scoreboard; we have a big four-sided board. (personal communication, May 7, 2008)

Adeline (small and low) utilizes an aggressive system of leasing facilities to supplement the building fund. The district bought two rental houses near the campus as an investment. In 2006-2007, the school was allocated $19,758 from the state for the building fund. However, the school was able to build that number significantly, to $81,520.14. "Now how did we do that?" (Sam Derryberry, personal communication, May 22, 2008)

> We have two house rents come in each year. The interest that we place in there from the general fund, the interest that the building fund earns itself, the money that's coming in from renting the cafeteria and the gym, money that's coming in

> from Head Start because of providing space, the inter-local at Greely for providing space…and they reimburse us so many dollars. Okay? That increases our building fund and allows us to use the building fund. So you can see that we have spent 81, 72, and 68 [thousand dollars] in the last three years, and that's a lot of money that we've applied to capital improvement. (personal communication, May 22, 2008)

Sales Tax. Occasionally an agreement can be struck concerning sales tax that is beneficial for both the school district and the community. Jupiter Springs school district built a state of the art arena/fine arts facility using sales tax funding. The district was not obligated for a bond issue at all. Superintendent Remington was successful in getting the sales tax raised by a penny in Jupiter Springs. He had to convince a reluctant city council to allow a sales tax referendum. The council finally was convinced to run the issue when a study predicted that 51% of the sales tax revenue would come from zip codes outside the Jupiter Springs community.

> I went before the city council, asked for the one cent sales tax, explained what we had on our mind. The city council voted, and they didn't let me have it. One cent for twenty years would generate around, at that time we thought around $14,000,000. We figured it would generate 18 [million]...I spent about six months with the, with drawings and articles...all the service clubs, the ladies culture clubs, all those places and sold this thing for about six or seven months. Election day comes [and] it was 1,100 and some yes to 500 no, over two to one...It just floods the town with people. Economic development you see! When I got ready to vote the sales tax I had to – I went to the tax commission and found out one of my

> selling points was 51% of the tax collected in Jupiter Springs is from those different zip codes than Jupiter Springs. So it's – I told them, it's nearly a matching bond. I mean, matching the fund. (Don Remington, personal communication, May 7, 2008)

The facility, nicknamed the Palace on the Plains, is state of the art. It contains 1,800 chair back seats in the arena, with closed circuit television in the locker rooms and lobby, a special "star's" dressing room, Italian tile in the entrance way, an elevator, NBA basketball goals, a portable stage complete with removable flooring, and a control booth. There are 1,000 chair backs in the fine arts facility, ornate decorations throughout, a control booth, and an orchestra pit. Locker rooms accompanying the facility are used for everything from athletics to band to dance.

The city of Jupiter Springs provided the infrastructure, including the sewer system and dirt work. The additional one cent sales tax will be retired as soon as the facility is paid for. The current estimate is 13 to 14 years. The city owns the arena, for which the school district pays a $1 annual lease over 20 years. In exchange, the school district provides an easement to the city, so their building could be built on school property. After the 20 year lease has expired, the school district will own the facility outright. Jupiter Springs school district accomplished this project without any additional bonded indebtedness.

Investments. Some school districts have a plan in place to invest idle dollars. "Another tool to bond from other than capital outlay is to actually invest those dollars. We have a huge investment program here at Strong City (large and high), and all those

investments go into our general fund" (Y.W. Nissen, personal communication, June 23, 2008).

As previously presented (see *Leasing of facilities*), Sam Derryberry of Adeline (small and low) significantly increases the building fund each year through investments. "The interest that we place in there from the general fund, the interest that the building fund earns itself……that increases our building fund and allows us to use the building fund" (personal communication, May 22, 2008).

For superintendents the key to investing is to get an official resolution from the school board, such as is the case at Jupiter Springs (large and middle): "I have a resolution from the board, by the way, in July of every year that says that I have the authority – board's authority to invest the money and put the interest as I see fit" (Don Remington, personal communication, May 7, 2008). There are six banks in Jupiter Springs, and Superintendent Remington bids out certificates of deposit. Over the years, these investments have amounted to over $900,000, all of which was deposited into the building fund. "We went out there and built a new vocational agriculture facility, a computer classroom, a lecture classroom, and kitchenette area, storage rooms, shop rooms and a large shop, with no help from the community" (Don Remington, personal communication, May 7, 2008).

Force Account. Sometimes a school needs more money for a project than it currently can be voted in a bond issue. If the district does not have a turn key situation, then it must find another way to complete a project over an extended period of time. One strategy is the force account, which involves buying materials and using school personnel for the labor. "It's a very simple definition of what it is, but it is monstrous trying to keep

it straight so you don't violate any laws. What it simply says is you can do just about what you want to do to build a building if you do it with your own people" (Sam Derryberry, personal communication, May 22, 2008). Adeline did just that when they constructed a new gymnasium. By using a force account, coupled with a series bond over a period of several years, Adeline built a $1,600,000 gymnasium for $700,000,

> That cost about seven--a little over $700,000--is the cash we spent. With insurance a million-six because the insurance said we couldn't build it for less than say $80 a square foot or $60 a square foot, and so they made us insure it for that. (Sam Derryberry, personal communication, May 22, 2008)

Lease Purchase. Bonds are sold for capital projects that are projected to be completed over a specified time period. It is a fact of life that prices increase. Many times a building project falls short of funds, and the bond money runs out before the project is finished. In such a situation, the school district may be forced to use one or more lease purchases to finish the project. A lease purchase must be collateralized, so it has to be a fixed asset that can be repossessed in the case of default. "Anything that you can take down and take with you – a door, roof, hardware, bathroom fixtures, all of those types of things you can lease purchase" (Christine York, Strong City Chief Financial Officer, personal communication, June 23, 2008).

Lease Revenue Bonds. Some school districts, particularly those in suburban areas, are growing at such an accelerated rate that passing new bonds at the normal 10% limit (on assessed valuation) cannot keep up with the burgeoning population. By the time one project has been completed, the new facility is already too small to accommodate the

rapidly increasing student population. The district is perpetually in a catch-up mode. A new idea has been suggested to solve this problem,

> Strong City [a pseudonym] may seek $100 million from district voters within the year in its next bond request; that's about five times more than any bond ever put on the ballot for the school system. Yet superintendent [Y.W. Nissen] said the large sum, collected through what is called a 'lease revenue' bond process, will not raise property taxes….Strong City has had student growth, in the last few years especially, that has outpaced its ability to build classrooms in which to house the new students. (Froeschle, 2008, p. A18)

The basis behind the idea is for an industrial authority to build and own the new facilities. The school will pay the bonds back through the normal 10% cap, but because of speedy growth, the district's assessed valuation will increase at an equally speedy rate. The 10% cap will grow right along with it. Chief Financial Officer Christine York explained,

> As we build and as the money comes in each year on a bond issue, we pay that portion and we're doing this in $11 million increments per year, we pay that portion back and they give us title to that property and to that construction. So it is just a little different concept. And it has to be written and it is supported and funded by industrial authority (personal communication, June 18, 2008).

Strong City plans to retire the bonds by paying the industrial authority in $11,000,000 annual increments. Any additional money that is collected through increased net assessed valuation can be used for other purposes. Once again Ms. York explained,

> As our net assessed valuation...grows and continues to climb, then suddenly the residue…this time next year will probably be a $25,000,000 bond issue. Eleven million of that will have to go toward paying back the lease revenue. The balance of $14,000,000 will be for text books, technology, etc. As our net assessed valuation grows every year, it's still $11,000,000, but our residue grows so we can grow -- we can do some more construction even with that. (personal communication, June 18, 2008)

Consolidation. This research study concentrated on the 427 independent (PK-12) school districts in Oklahoma. In addition to these districts there are over 100 elementary (PK – 8) districts, previously known as dependent districts, that were not a part of the research. Consolidation, particularly forced consolidation of schools, has been a controversial subject among Oklahoma communities for years. Some argue that communities will lose their identities if their schools are consolidated. Others say that students can be better served if schools are combined. The superintendent at Erie Public Schools (medium and low), a staunch supporter of equalization, said,

> Even under the current system, if we had consolidation we could deliver better services because we would have larger assessed valuations, which would allow us to build a better quality facility. [It's] still not going to create equity, but it will create better educational opportunities for kids….I think there is tremendous duplication of efforts in some areas where you have three school districts that are right next to each other, and you [have] a dependent school district and an independent district; there's no reason to have these little dependent districts out there. (Larry Yount, personal communication, April 1, 2008)

The Oklahoma State Department of Education offers incentive funds to help any schools that are willing to consolidate.

> In 2006, Senate Bill 1493 created in the State Treasury a fund to be designated the "School Consolidation Assistance Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of any monies the Legislature may appropriate or transfer to the fund and any monies contributed for the fund from any other source, public or private. (Oklahoma State Department of Education, 2008, p. 3)

To sum up the need for at least considering consolidation, the New Briton superintendent (medium and high) stated:

> You know, we're a public school system and it's up to that public to support their schools. And if that particular community cannot support a school then there's a school not very far away that could be consolidated. And that has to be a consideration as well, you know. (David Reinhardt, personal communication, June 10, 2008)

Impact Aid. Since capital funding is dependent on assessed valuation, another question arises. What about school districts with federal lands that do not pay property taxes? For instance, how does Lawton Public Schools keep up with its assessed valuation situation with the presence of Fort Sill? Fort Sill represents a high percentage of the land in the Lawton district, and because it is a federal installation, it pays no property taxes. Yet, Lawton is required to provide public schools for students whose families are directly associated with Fort Sill. The answer is Impact Aid.

> Impact Aid is a federal program that provides funding for a portion of the educational costs of federally-connected students. It is an in-lieu-of-tax program – in other words, it is the federal government paying its 'tax bill' to local school districts as a result of the presence of a military installation. (Military Impacted Schools Association, n.d., p. 1)

Many Oklahoma school districts rely on Impact Aid. Michelle Grissom, of Lawrence Public Schools said, "Schools in Oklahoma that are eligible for federal property relief for any government assumed property since 1938 have another measure to assist on capital outlay or money for federal property under Impact Aid protection" (personal communication, July 16, 2008).

When initially enacted by Congress, Impact Aid was designated for military installations only. However, as the years progressed, other groups were added. "Nationwide, there are four types of federally connected children: children residing on Indian Lands, military children, children residing in federal low-rent housing projects and children whose parents are civilian but work and/or live on federal property" (National Association of Federally Impacted Schools, n.d., p 1). Impact Aid goes directly into the general fund, an advantage for schools, because the funds are not limited or earmarked in any way.

A few examples of Oklahoma school districts that rely on Impact Aid include Lawton (Fort Sill), Mid-Del (Tinker Air Force Base), Cheyenne (Indian Land), and Kingston (Lake Texoma). Impact Aid, also known as 874 money, is defined by Section 8003 of the Impact Aid Program in that "a school district must: have at least 400 federal students in their Average Daily Attendance; OR at least 3% of all children in the school

district's ADA must be federally-connected" (Military Impacted Schools Association, n.d., p.1). It is noted that these are only federal programs.

Equalization. In Texas, equalization is called the Robin Hood Plan. Should the legislature rob from the rich and give to the poor? Opinions abound, but a common thread runs among Oklahoma superintendents, that something needs to be done for low assessed valuation schools.

> I think there needs to be an equalization of some sort. Obviously if I was the one with $444,000 (per student) I might feel differently. I'd like to think even then I would recognize that there are some schools that are really struggling to provide facilities that they need to. So I think there needs to be something there that a school district can come in and receive some assistance. (Harper superintendent Milt Eddy, personal communication, April 8, 2008)

In 1984, the Oklahoma Legislature created the State Public Common School Building Equalization Fund. The fund was designed to provide low assessed valuation schools a limited method of equalization to provide capital spending funds for public schools. However, the fund never had any money deposited into its coffers. It remains today with a balance of $0. A superintendent from a district with a power plant said this:

> If there was money available to put in that, then that would be great. As I said, I don't think they will ever put money in that fund because the money is set out to be given back to the taxpayers instead of spending it on schools and roads and things like that….That fund should have been funded the way it was supposed to be so schools that don't have the bonding capacity would have a source to tap

into. (New Briton superintendent David Reinhardt, personal communication, June 10, 2008)

When superintendents are asked about how to change the current system, the subject of equalization is quick to follow. It stands to reason that those superintendents with low assessed valuation districts would be the first to espouse equalization. Harper superintendent Milt Eddy (large and low) said

> I do not believe that it's sufficient to adequately maintain the correct facilities like they need to be….But I do think it's something that our legislators need to really take a good hard look at to be aware, because I would say that most of them are not aware of the discrepancies that exist. (personal communication, April 8, 2008)

Kenneth Noles of Trinidad agreed with the equalization concept, but took a somewhat fatalistic view when he said "You can't do that, unless you put all the money in a state in one pot and divide it up by the number of kids….But that's never going to happen" (personal communication, April 1, 2008).

Larry Yount of Erie (medium and low) was very passionate about equalization, saying, "What I do know is that the current system of taxation for evaluation for ad valorem taxes has to change. You can't continue with that system and ever hope to achieve equity" (personal communication, April 1, 2008). Mr. Yount went on to suggest three scenarios with which to approach the problem, including,

1. The Robin Hood approach. Those schools that have huge assessed valuations have more than adequate resources to build facilities that they need. Let's filter off some of that, put it in a big pool for everybody to

draw from. I don't necessarily agree that's that the way to do it, but that is one technique. Rob from the rich, give to the poor.

2. Scrap the ad valorem system completely and come up with a different system of taxation. Come up with a figure that is needed to fund public education facilities in the state of Oklahoma. Fill that pot with whatever the taxation is, set up a board, call it the Facilities Evaluation Board, and the board would then develop criteria that each school would have to meet to provide a minimum standard or level. As an example, let's say that we develop a criteria that says each child should have "x" number of square feet in the building. Each building should be built to a certain standard…. The board develops all these standards, and then each year schools would have to submit a report to the board indicating whether they meet the standard or not. If they do not meet the standards then the board would then appropriate monies to the school district to bring it up to standard.
3. One of the other issues that other superintendents have looked at and we have discussed and even legislators have talked about this, is the idea, well, if we could come up with more money per year for a particular school district. As an example, in Oklahoma the assessed valuation of individual counties is set at a particular rate and it goes between 11 and 13% is all they can assess real property for. They can't go above 13%, can't go below 11%. But the county assessor is allowed to determine that particular factor. Well let's say if we raise it to 20% or 25%, wouldn't that give you the ability? Yes, it would give us the ability to maybe raise

> our assessed valuation, but it still does not create equality among school districts. And anything less than creating equality, in my opinion, is wrong. (personal communication, April 1, 2008)

Summary of Findings and Analyses

Question four yielded a wide variety of information from superintendents. Survey questions 26 and 27 asked for respondents to provide solutions to building fund and bond fund issues. These solutions were as varied as the school districts themselves. What works for one type of school may or may not work for another. However, it is apparent that the issues were carefully considered by the superintendents who responded to the survey.

The superintendent interviews yielded a variety of rich and well thought out answers concerning capital funding throughout Oklahoma. Two major themes emerged from the answers to question four: 1) capital funding is also a state issue, not just a local issue; and 2) equity among school districts is a desired outcome. Even those superintendents with school districts in the high assessed valuation category saw the need for all schools, and thus all children of Oklahoma, to receive an adequate education as equated to facilities.

Summary

Chapter IV described the findings and analyses of the study. The analyses of data obtained from the Oklahoma State Department of Education, through 139 returned

superintendent surveys, and by means of the 11 purposively selected interviews, provided a detailed picture of capital funding in Oklahoma schools.

An overview of the methodology was presented, including the four research questions on capital funding, which emphasized building fund and bond issues. The review of the Oklahoma State Department of Education documents indicated a wide range of school district sizes among Oklahoma's 427 independent districts. The data also revealed a very large disparity among districts in terms of assessed valuation per student, ranging from $7,341 to $444,203, a difference of 6,051%.

The superintendent survey posed 25 closed-ended questions, including 11 on the building fund, 10 concerning capital bond projects, and four other capital outlay questions. The survey also asked two open-ended questions on suggested changes to the systems of allocating building fund revenues and bond issue limits. Both of the questions were couched within the assessed valuation issue. The resulting data revealed a consensus that the building fund allocations are inadequate to serve the intended purposes of funding purchases of new buildings and equipment and repairs to existing buildings and equipment. The survey results were more optimistic in terms of the use of bond issues, although the data did indicate that this issue is also problematic for schools. Suggestions included raising the five-mill building fund levy, increasing the 10% limit on bond fund proposals, and changing the 60% supermajority to a simple majority for bond issues.

The 11 interviews were conducted on school sites across Oklahoma. Nine superintendents were purposively selected and asked to participate based on school district size, level of assessed valuation, and ability to contribute to the knowledge of

capital funding. Also, two school finance experts were purposively selected, individuals who serve as administrators in charge of finance in large Oklahoma districts. The interview process proved to be very informative, with interviewees expressing thoughts, worries, frustrations and ideas about the capital funding issue. Superintendents shared their knowledge of several strategies and ideas to increase capital funding. Included were the Qualified Zone Academy Bond, leasing of facilities, sales tax, investment of school funds, the use of the force account, lease purchasing, lease revenue bonds, consolidation, impact aid, and equalization.

Chapter IV provided a summary of the data collection process, along with an analysis of the data. Chapter V summarizes the research, indicates conclusions, offers recommendations, provides implications, and suggests further research.

CHAPTER V

SUMMARY OF THE STUDY AND CONCLUSIONS

The chapter begins with a brief overview of the study, including a description of the methodology and a summary of the findings as reported in Chapter IV. The rest of the chapter is divided into five sections, including conclusions of the study, recommendations for improving Oklahoma's public school capital funding system, implications of the study, recommendations for future research, and a final thought.

Overview of the Study

The study examined Oklahoma's system of funding public school capital spending, emphasizing spending through the building fund and the ability of schools to finance capital improvements through bond issues. Use of the building fund and bond issues is directly affected by the assessed valuation of the district. Four research questions provided direction for the study:

1. How do Oklahoma school districts make decisions on capital needs?
2. What specific barriers are perceived in this decision making?
3. What specific problems are inherent, and how do schools address them?
4. What suggestions do schools have for addressing the problems of funding capital improvements and for influencing capital funding decisions?

The research questions were answered through qualitative inquiry techniques involving data gathered from three sources: document review, superintendent surveys, and face-to-face interviews. Documents from the Oklahoma State Department of Education were reviewed, including school district revenue reports, the ADM report, and the Annual Report. The surveys were distributed to the superintendents of the 427 independent pubic school districts in Oklahoma, and the interviews were conducted with nine purposively selected superintendents and two purposively selected school finance experts. Triangulation of the data was employed.

Document Review

Information obtained from the Oklahoma State Department of Education on school district size and assessed valuation of the districts formed two data sets used to calculate the assessed valuation per student of the 427 districts. The school districts were then divided into three segments based on average daily membership, including large (ADM > 2,000), medium (ADM ≥ 500 and ≤ 2,000) and small (ADM < 500). These three categories were further divided into equal thirds based on assessed valuation per student (high, middle, and low). By using this method the 427 districts were grouped into nine categories: large and high, large and middle, large and low, medium and high, medium and middle, medium and low, small and high, small and middle, and small and low. The review of the documents resulted in valuation per capita ADM (Appendix A), building fund allocation per capita ADM (Appendix B), and maximum bonding capacity per capita ADM (Appendix C). Each of the three appendices listed the 427 districts as individual members of one of the nine categories. The nine categories delineated the

districts for purposes of obtaining data through the superintendent surveys and the interview process.

The documents and the interviews were reviewed together, as is described by "phenomenological research, in which the researcher identifies the 'essence' of human experiences concerning a phenomenon, as described by participants in a study" (Creswell, 2003, p. 15). By reviewing the documents in detail and determining trends that developed in the capital funding decision making process among superintendents, a constant comparative method was developed. Trends among superintendents were noted and compared to their school sizes and assessed valuation.

Surveys

Oklahoma public school districts with at least one high school (N = 427) were identified for superintendent surveys. Of the 427 surveys electronically distributed, 139 were answered representing a response rate of 33%. The surveys provided an array of questions, both closed and open ended, concerning school capital funding. While it was not possible to identify the respondents of the original survey, a confidentiality factor, a second survey was sent out to those superintendents whose email addresses were rejected on the original try. The researcher made an effort to obtain a correct email address, and those surveys were re-sent.

Interviews

Nine superintendents and two school finance experts were purposively sampled during the interview process. Individuals were selected who were able to contribute to

research data in terms of experience, expertise, and new ideas. This was done in conjunction with the need to select a superintendent from each of the nine school district categories, as determined by average daily membership and level of assessed valuation in the district.

Trustworthiness of Data

Guba and Lincoln (1989) listed four criteria as "meaningful within a constructivist inquiry" (1989, pp. 236-237). These were credibility, transferability, dependability, and confirmability. By using a large sample for the surveys and purposive sampling for the interviews, the researcher was able to employ these four criteria.

Summary of Findings

Theory in Practice (Argyris & Schön, 1974) was the orienting theoretical framework for the research. The theory differentiates between what we say (espoused theory) and what we do (theory in use). The nine interviewed superintendents and two chief financial officers were purposively selected as key informants. This was accomplished by selecting interviewees based on ability and experience to provide pertinent information about capital funding in public schools. Because of this ability and experience, the researcher observed congruence between espoused theory and theory in use. However, if the interviewees had been randomly selected, this level of congruence would likely have decreased. Thus, the researcher found Theory in Practice to be a helpful theoretical guide for the research.

From the data, several findings of note were identified for capital funding in Oklahoma Public Schools. Documents from the Oklahoma State Department of Education produced data concerning school district populations, assessed valuations, and accompanying building fund revenues that revealed varied abilities for school districts to finance capital outlay projects through bond issues. The surveys provided data revealing superintendents' knowledge and attitudes toward capital funding. The interview process produced a rich, thick description of the landscape for capital funding in Oklahoma, including the problems brought about by schools with low assessed valuations. Data from the documents, surveys, and interviews proved sufficient to answer the four research questions proposed by the study.

The 2006-2007 OSDE data revealed that ADMs in independent school districts vary from a high of 40,620 in Tulsa to a low of 59 in Sweetwater. Fifty-five districts were categorized as large (ADM > 2,000), 166 districts were listed as medium (ADM ≤ 2,000 and ≥ 500), and 206 districts were included as small (ADM < 500). In terms of assessed valuation per student, the range varied from $444,203 in Sweetwater to $7,341 in Bethany. This meant that the 5-mill building fund levy for these schools ranged from $2,221 per student in Sweetwater to $37 per student in Bethany. In terms of capital spending, school districts are limited to a maximum of 10% of assessed valuation to vote for bond issues. This meant that Sweetwater, in spite of its small size, had the ability to vote bond issues of $44,420 per student, while Bethany could vote a maximum of $734 per student. Because of the distribution of wealth in Oklahoma, 70% of Oklahoma's independent districts fell below the state average in terms of building fund contributions and bond issue availability.

The superintendent surveys revealed a wide range of responses for closed-ended building fund questions. Of the 139 responses, only 8 superintendents reported that the building fund was "almost always" adequate for building repairs, while 60 (43%) said that their building fund was adequate for this purpose "sometimes." The items of building maintenance received the highest marks overall, with 29% of the respondents indicating that the system in place "usually" or "almost always" provided sufficient moneys. Several questions received much lower scores, including erecting buildings (91%), purchase of computer software (76%), purchase of telecommunication services (80%), and salaries for security personnel (88%). These purposes of the building fund are provided in Oklahoma law.

The survey items relating to capital bond projects fared better than the building fund items. 91 of the superintendents reported that capital outlay funding was either "usually" or "almost always" sufficient for new construction, a total of 65%. The lowest scores were for the purchase of land for school sites, where only 24% of the respondents answered with "usually" or "almost always."

The second set of closed-ended questions asked superintendents to respond to the question of the 60% supermajority. 94 (68%) of the respondents indicated that their districts would "usually" or "almost always" reach the 60% when a question of new construction was brought before the public. The likelihood of getting the same answer slipped to 51% of the respondents when the question of voting for the purchase of furniture, fixtures, and equipment was posed.

The third set of closed-ended questions addressed issues of decision making concerning the timing and types of bond issues. One-half of the superintendents

surveyed indicated that they “almost always” postponed capital outlay purchases until a bond election was held. 54 % reported that their districts “usually” or “almost always” considered a series bond. Finally, the issue of tax increment financing resulted in a highly negative response, with 64 % of respondents indicating that their districts “almost never” used or considered tax increment financing.

The interview process provided the widest array of answers and ideas as the superintendents and school finance experts revealed many concerns about capital funding. When asked about the adequacy and equity in building fund appropriations, all interviewees expressed concerns (e.g. the insufficiency of the building fund to achieve the purposes defined by the Oklahoma School Code, regardless of the size or level of assessed valuation of the district). However, the superintendents and school finance experts suggested a wide array of solutions for dealing with capital funding problems, including federal funding (Qualified Zone Academy Bond), facilities leasing agreements, raising the sales tax within the district to finance new construction, investing carry-over funds under the direction of the school board, the use of a force account to make new construction affordable, lease purchase agreements, and lease revenue bonds. The interviewees also discussed equalization, school consolidation and impact aid.

Operational equity in Oklahoma is fair, because equalization exists in the formula for general fund appropriations. The courts have enforced the notion of equity in operational funding. However, Oklahoma still ignores the equity issue of capital needs. Both types of funding are needed to ensure an equitable and adequate education for students.

Conclusions

The findings provided answers to the four research questions. Additionally, six major conclusions were drawn and discussed as follows,

1. Wealth differences among Oklahoma school districts represent a huge problem inherent to schools with a low net assessed valuation. These differences cause a wide disparity in net assessed valuation among Oklahoma school districts. Superintendents agree that inequity among districts is caused by the major differences in net assessed valuation per student. This is supported through data gathered from the superintendent surveys and the interviews of both superintendents and school finance experts, resulting in the conclusion that net assessed valuation does cause inequity among districts.
2. Because school districts often do not have enough money to fund facility repairs and improvements, deferred maintenance has become a growing problem in Oklahoma. School facilities deteriorate, and, according to superintendent survey data, capital spending decisions are often postponed until a bond issue is run. The research concludes that many students do not attend safe and quality school facilities.
3. The current system of voting a 5-mill levy for the building fund is inadequate for the needs of Oklahoma school districts, as defined by the Code. An increase in millage is needed to allow districts adequate funding to maintain existing facilities and build new ones.

4. The current system of bonding at 10% of the net assessed valuation is sufficient about half the time, as reported in the 139 superintendent surveys. For the other half, an increase in bonding capacity is needed.
5. The 60% supermajority for bond issues is seen as problematic by many superintendents. Some respondents (survey and interview) saw this as undemocratic due to the fact that no other elections (including Career Tech) require more than a simple majority. Some expressed an understanding of the historic precedent (a minority of voters owning a majority of the property). However, respondents did not see this as a good enough reason to allow a minority of voters to control a bond issue. It is a conclusion of the research that the supermajority rule should be eliminated.
6. Budget preparation is difficult for superintendents because budgets for the next fiscal year are due (June 30) before the date that projected revenue is made available by the Oklahoma State Department of Education, usually in mid-July. The research concludes that the timing of budget preparation should be consistent with the availability of information needed.

Recommendations

The Oklahoma Legislature has provided an equalization procedure known as chargeables. However, chargeables are applied to the general fund only. The system in place for capital funding is based on the wealth of the individual district. No equalization remedy is available for schools with a low net assessed valuation.

Following are recommendations for legislative changes, practice, and further research:

Legislative Changes

State Building Fund. The local 5-mill levy revenue for the building fund should be raised to 10 mills, with the additional 5 mills placed into a state fund. Allocations from this fund to local districts would be based on net assessed valuation per student, with the poorest schools receiving the highest per pupil share, based on the following formula:

(1-(2006/2007 School Building Fund Allocation/Total State Building Fund Allocation)) X (Total State Building Fund Allocation/Total State ADM) X (2006/2007 School ADM). This formula is broken down as follows:

A) The first part of the formula determines a reciprocal calculation based on the percentage of the building fund allocation statewide. This is determined by calculating the individual school building fund allocation as a percentage of the state total. The reciprocal is then determined by subtracting the calculated percentage from one.

B) The second part of the formula divides the total state building fund calculation (2006/2007) by the total state ADM. This calculates the average state building fund contribution per student for 2006/2007. The calculation reveals a per student building fund contribution of $165.63912.

C) The third part of the formula multiplies the figure calculated from the first two parts by the total ADM (2006/2007) of the school district.

D) The final product of the calculation reveals the portion of the additional statewide five mill levy that will be apportioned to that particular school. This

calculation takes both school size and wealth indicators into account. The poorer the school in terms of assessed valuation, the greater percentage per student the school will receive from the statewide levy.

E) It is also noted that only 98% of the total allocation is dispensed to the schools, leaving a carry-over to enable the fund to grow annually. Table 7 below illustrates the impact of the formula on Muskogee Public Schools

Table 7

Sample Calculation of Adjustment to Building Fund Using the State Five-Mill Levy

District	Original BF Allocation	ADM	Original BF Allocation Per Cap.	Building Fund Allocation Adjustment	Adjusted BF Allocation	Adjusted BF Allocation Per Cap.	% Increase BF Allocation
Muskogee	$1,057,089	6,263	$169	$1,026,460	$2,083,549	$333	97

By using the formula defined above, the calculation is performed as follows:

(1 - (1,057,089 / 100,489,063)) X (100,489,063 / 606,674.68) X 6,263 = BF Adj.
((1 - .010509) X (165.63912)) X 6,263 = BF Adj.
(.989481 X 165.63912) X 6,263 = BF Adj.
163.89676 X 6,263 = $1,026,485

This calculation means that Muskogee Public Schools would receive additional money for the building fund equal to 97% from the State Building Fund.

All Oklahoma Public School districts would benefit by the creation of the State Building Fund. However, those schools with the most need would receive the highest percentage of increase. Table 8 lists the percentages of the schools most positively impacted from each of the nine categories.

Table 8

School Districts with the Highest Percentage Increase from the State Building Fund, by Categories

District	Category	Original Building Fund Allocation	Adjusted Building Fund Allocation	% Increase Building Fund Allocation Per Capita
Muskogee	Large-High	1,057,089	2,083,549	97
Elk City	Large-Middle	280,263	651,264	132
Tecumseh	Large-Low	109,013	479,166	340
Keys	Medium-High	100,443	244,862	144
Hartshorne	Med.-Middle	63,202	183,370	190
Bethany	Medium-Low	54,824	302,083	451
Canton	Small-High	77,447	139,679	80
Battiest	Small-Middle	27,955	68,661	146
Dewar	Small-Low	16,023	87,750	448

The use of the formula would afford much greater equalization among Oklahoma school districts, but all districts would benefit from 7% at Sweetwater to 451% at

Bethany. (See Appendix J for a calculation of all 427 PK – 12 Oklahoma school districts in the study).

State Public School Building Fund (1984). The legislature should put money in the statewide building fund created by the 1984 law, The State Public School Building Fund, which remains unfunded to this day. This fund should receive monies from the lottery system (currently placed in the general fund) now in effect, making sure that funds intended to aid schools are not supplanted. This funding could be earmarked for capital improvement projects for schools.

Raising the Maximum Bond Issue Percentage. The researcher further recommends that the maximum percentage of net assessed valuation permitted for bond issues be raised from 10% to 15%. The decision to vote bond issues is a local issue. If districts are unable to successfully fund bond issues, schools are unable to provide adequate facilities and services for students. The likelihood of consolidation will increase.

Superintendents' Academy. The research recommends further that superintendents be given the opportunity to be properly educated in school finance through an academy for superintendents. This academy, required for all new superintendents, would concentrate on a variety of issues, with school finance as a key element. It would be offered in phases so that an advanced version would be available for experienced superintendents and other school officials.

Supermajority Rule. The researcher recommends further that the 60% supermajority rule for bond issues be reduced to a simple majority. Only school PK – 12

district bond issues carry the weight of this extra requirement. The reduction to a simple majority would put school bond issues on an equal footing with all other Oklahoma elections including bond issues for Career Tech districts.

Oklahoma Qualified Zone Academy Bonds. Qualified Zone Academy Bonds are available through the federal government as a low interest collateralized loans. The funds are used for school improvements and renovations. It is recommended, by the researcher, for Oklahoma to establish a similar fund for all types of capital improvement to be repaid at a low rate of interest and not count toward the 10% net assessed valuation limit on bond issues.

Annual Maximum 3% Increase in Property Values. Oklahoma has allowed the assessed valuation of property to increase at a maximum of five % annually. A law, reducing by two percentage points if enacted, would seriously hamper the efforts of schools to stay current with inflation and other economic trends. Related to this is that no limit be placed on tax assessors to portray accurately the true value of property.

Implications

The findings, conclusions and recommendations of this research project on capital funding in Oklahoma public schools suggest a number of implications for Oklahoma public schools. These implications center on the issues of equity and adequacy.

Concerning the issue of equity, the system in place for capital funding in Oklahoma schools is inequitable. This contention is supported by the findings of the research. Because capital funding is based solely on district assessed valuation, the

inequity is apparent. Compounding this problem is the fact that no provision for equalization of capital funding exists under Oklahoma law. The only exception to the preceding statement is the State Public Common School Building Equalization Fund, enacted into law in 1984, but never funded.

The adequacy question is equally troubling, as further indicated by the research. Even those schools with high assessed valuations expressed concerns that the funding available to them for capital spending issues is not adequate to do the job. The adequacy and equity questions have been litigated in the court systems of 45 states, and, according to a study conducted by the Oklahoma Education Association, Oklahoma is seriously lagging behind. "Closing-out studies conducted by the NEA and Augenblick, Palaich and Associates say Oklahoma schools are underfunded by as much as $1 billion dollars, and another $1 billion is needed for infrastructure" (The Oklahoma Education Association Adequacy & Equity Report, 2007, p. 1).

Since Oklahoma's system of funding capital spending is based solely on net assessed valuation, the issue of inequity is apparent. A difference of over 6,000% between the highest and lowest district net assessed valuation per student is troubling. According to the research, a call for equalization exists. Referring to the January 2006 lawsuit filed by the OEA, Western Heights, Strong City, and Foyil public schools, the OEA interprets the Oklahoma State Supreme Court ruling as stating, "The high court says fiscal and education policy is the exclusive domain of the Oklahoma Legislature, and says the legislature is free to ignore the requirements set upon it by the state constitution" (The Oklahoma Education Association Adequacy & Equity Report, 2007, p. 1). One superintendent would like the lawsuit to have been filed specific to capital funding.

> The winnable issue is the idea that the state of Oklahoma, the legislature, has created a state funding formula for operational expenses which creates equity for every public school child. Yet they have not done it in the area of capital improvement. And I think that had the lawsuit been based upon the issue of inequity as it relates to capital improvement, it would have stood a lot better chance. They just sued for the wrong thing. (Larry Yount, personal communication, April 1, 2008)

Directions for Future Research

The effects of Oklahoma's capital funding system for public schools were studied. Capital funding in Oklahoma is based on the net assessed valuation of each school district. Thus, the issue of local wealth is noted, along with the fact that there is no system in place for equalization in capital funding. While Oklahoma uses "chargeables" to equalize operational needs, no equalization is in place for capital needs. The review of literature indicated that the school finance issues of adequacy and equity have been litigated in 45 states. Although this research project was limited to Oklahoma, further study involving a comparison among the states would provide additional knowledge of the sources for capital funding in schools.

The results of a national study would be beneficial to educators everywhere by determining what has worked and not worked in other states and would prove beneficial in determining educational and fiscal policy. The study could come full circle for Oklahoma's educational leaders by eventually focusing on the appropriateness and fit of certain programs for Oklahoma schools.

Another implication for future research is the question of deferred maintenance. As was indicated in the research, deferred maintenance is one consequence of lack of capital funding. Research data have implied that deferred maintenance is escalating in Oklahoma school districts. A study on the effects of deferred maintenance and its specific consequences for schools is both needed and valued.

In today's political climate, the issue of high stakes testing is obvious. This subject is the focal point of the federal No Child Left Behind legislation. Therefore, a quantitative study designed to link the relationship between test scores and school facilities would provide both knowledge and direction for school leaders. While student achievement is apparent, the same type of research could prove beneficial in the areas of student behavior, school working conditions, and teacher efficacy.

Property taxes are another issue that would benefit from future research. In Oklahoma, 11 to 13% of the actual value of property is taxed. A study of the efficiency of the Oklahoma property tax system would be beneficial to educators.

Finally, there is the issue of "sweetheart deals." These are arrangements made between business and government for new businesses to choose a certain state or locale. This research did not address this issue, although the subject of Tax Increment Financing was approached. A study of the existence and effects of "sweetheart deals" would also be beneficial to future research.

Final Thought

Education as a complex endeavor is a vast understatement. To examine the relationships between a myriad of factors and the success of education is difficult, demanding and far-reaching. After all, what is the goal of a school? As this research has indicated, capital funding is an important part of overall school success. It is hoped that this research has provided new knowledge to help Oklahoma's educational leaders resolve these problems for the benefit of its students.

Oklahoma's mechanism for capital funding is both inequitable and inadequate. It is inequitable because building funds and bond issues are limited by the net assessed valuation of each district; therefore, district wealth is the main factor for determining capital funding. It is inadequate because the limitations placed upon districts for the building fund and bond issues are leaving Oklahoma school districts behind other states in terms of capital outlay to both build and maintain facilities.

A child is a child, and a student is a student, no matter his or her address. It is imperative that Oklahoma, as a state and a people, examine ways to provide equal and sufficient funding for capital outlay in schools. From this research, it is both apparent and encouraging that many Oklahoma citizens share this resolve. It is up to us to make the right decisions for our children and grandchildren.

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APPENDIXES

APPENDIX A

ASSESSED VALUATION PER STUDENT IN

OKLAHOMA PUBLIC SCHOOLS

District	County	School Size	Valuation	Assessed Valuation 2006/2007	ADM 2006/2007	Valuation Per Cap ADM
Grove	Delaware	Large	High	139,345,277	2,261.82	**61,608**
Western Heights	Oklahoma	Large	High	195,080,906	3,253.58	**59,959**
Bixby	Tulsa	Large	High	235,444,404	4,296.47	**54,799**
Strong City	Tulsa	Large	High	524,249,145	9,669.89	**54,215**
Edmond	Oklahoma	Large	High	1,057,379,855	19,548.65	**54,090**
Catoosa	Rogers	Large	High	117,675,575	2,249.11	**52,321**
Stillwater	Payne	Large	High	253,403,789	5,338.11	**47,471**
Tulsa	Tulsa	Large	High	1,926,933,991	40,619.83	**47,438**
Deer Creek	Oklahoma	Large	High	133,412,120	2,860.43	**46,641**
Oklahoma City	Oklahoma	Large	High	1,621,751,694	36,186.90	**44,816**
Union	Tulsa	Large	High	638,015,014	14,252.64	**44,765**
Norman	Cleveland	Large	High	583,822,039	13,317.25	**43,840**
Putnam City	Oklahoma	Large	High	783,079,923	18,540.09	**42,237**
Ponca City	Kay	Large	High	215,989,486	5,152.50	**41,919**
Bartlesville	Washington	Large	High	204,080,566	5,898.70	**34,598**
Owasso	Tulsa	Large	High	289,686,104	8,446.60	**34,296**
Broken Arrow	Tulsa	Large	High	532,146,068	15,624.63	**34,058**
Muskogee	Muskogee	Large	High	211,417,771	6,262.85	**33,757**
Ardmore	Carter	Large	Middle	98,593,141	2,932.36	**33,622**
Guymon	Texas	Large	Middle	77,184,772	2,370.67	**32,558**
Piedmont	Canadian	Large	Middle	69,351,027	2,138.91	**32,424**
Woodward	Woodward	Large	Middle	81,767,797	2,585.14	**31,630**
Moore	Cleveland	Large	Middle	626,370,366	20,373.41	**30,745**
Pryor	Mayes	Large	Middle	73,441,316	2,442.93	**30,063**
Midwest-Del City	Oklahoma	Large	Middle	430,574,486	14,359.52	**29,985**
Guthrie	Logan	Large	Middle	95,188,423	3,222.36	**29,540**
Duncan	Stephens	Large	Middle	106,804,971	3,693.72	**28,915**
Mustang	Canadian	Large	Middle	229,229,841	7,955.07	**28,816**
Enid	Garfield	Large	Middle	180,879,893	6,365.31	**28,417**
Sapulpa	Creek	Large	Middle	120,437,039	4,265.37	**28,236**
Yukon	Canadian	Large	Middle	188,230,216	6,774.95	**27,783**
Choctaw/Nic. Park	Oklahoma	Large	Middle	129,902,851	4,743.66	**27,385**
Durant	Bryan	Large	Middle	85,486,052	3,184.36	**26,846**
Claremore	Rogers	Large	Middle	105,892,492	4,126.34	**25,663**
Harrah	Oklahoma	Large	Middle	59,246,277	2,314.06	**25,603**
Ada	Pontotoc	Large	Middle	66,391,391	2,647.29	**25,079**

Elk City	Beckham	Large	Middle	56,052,628	2,246.08	**24,956**
Chickasha	Grady	Large	Low	62,324,502	2,598.79	**23,982**
Sand Springs	Tulsa	Large	Low	121,742,746	5,293.24	**23,000**
McAlester	Pittsburg	Large	Low	62,121,775	2,750.69	**22,584**
Shawnee	Pottawatomie	Large	Low	87,907,540	3,903.58	**22,520**
Poteau	Le Flore	Large	Low	49,354,058	2,217.43	**22,257**
Skiatook	Tulsa	Large	Low	50,778,067	2,488.39	**20,406**
Lawton	Comanche	Large	Low	334,661,574	16,701.68	**20,038**
Sallisaw	Sequoyah	Large	Low	42,295,037	2,133.15	**19,828**
Wagoner	Wagoner	Large	Low	47,456,688	2,401.28	**19,763**
Miami	Ottawa	Large	Low	49,137,161	2,555.10	**19,231**
Coweta	Wagoner	Large	Low	59,769,808	3,108.08	**19,230**
Collinsville	Tulsa	Large	Low	43,800,109	2,303.10	**19,018**
Glenpool	Tulsa	Large	Low	43,618,476	2,342.35	**18,622**
El Reno	Canadian	Large	Low	46,184,662	2,492.77	**18,527**
Altus	Jackson	Large	Low	73,304,672	3,991.17	**18,367**
Tahlequah	Cherokee	Large	Low	63,396,291	3,518.74	**18,017**
Noble	Cleveland	Large	Low	48,834,864	2,889.92	**16,898**
Tecumseh	Pottawatomie	Large	Low	21,802,601	2,237.12	**9,746**
Sayre	Beckham	Medium	High	70,358,839	672.53	**104,618**
Luther	Oklahoma	Medium	High	84,240,062	821.24	**102,577**
Pioneer-Plsnt. Vale	Garfield	Medium	High	36,261,081	519.98	**69,736**
Valliant	Mc Curtain	Medium	High	67,580,020	1,000.08	**67,575**
Alva	Woods	Medium	High	59,372,051	901.81	**65,837**
Oologah-Talala	Rogers	Medium	High	111,669,767	1,803.54	**61,917**
Fort Gibson	Muskogee	Medium	High	111,865,741	1,892.84	**59,099**
Ketchum	Craig	Medium	High	36,263,804	681.36	**53,223**
Merritt	Beckham	Medium	High	26,711,692	515.97	**51,770**
Konawa	Seminole	Medium	High	37,722,077	734.51	**51,357**
Cache	Comanche	Medium	High	78,878,004	1,536.66	**51,331**
Wynnewood	Garvin	Medium	High	31,799,803	661.27	**48,089**
Hooker	Texas	Medium	High	24,177,882	513.26	**47,106**
Coalgate	Coal	Medium	High	33,920,648	738.36	**45,941**
Weatherford	Custer	Medium	High	78,115,357	1,752.65	**44,570**
Chisholm	Garfield	Medium	High	37,678,744	847.64	**44,451**
Newcastle	Mc Clain	Medium	High	55,849,459	1,389.62	**40,190**
Fairview	Major	Medium	High	26,326,401	678.12	**38,823**
Plainview	Carter	Medium	High	52,457,907	1,354.52	**38,728**
Hennessey	Kingfisher	Medium	High	28,866,734	818.18	**35,282**
Verdigris	Rogers	Medium	High	41,801,832	1,190.92	**35,100**

Silo	Bryan	Medium	High	25,002,873	719.16	**34,767**
Kingston	Marshall	Medium	High	37,080,846	1,080.83	**34,308**
Kingfisher	Kingfisher	Medium	High	40,670,916	1,196.46	**33,993**
Perry	Noble	Medium	High	39,366,902	1,192.21	**33,020**
Cushing	Payne	Medium	High	59,219,043	1,799.27	**32,913**
Stroud	Lincoln	Medium	High	27,970,764	850.53	**32,886**
Watonga	Blaine	Medium	High	26,421,701	804.37	**32,848**
Chouteau-Mazie	Mayes	Medium	High	31,869,590	988.00	**32,257**
Rush Springs	Grady	Medium	High	19,212,932	605.16	**31,749**
Hollis	Harmon	Medium	High	16,879,930	531.94	**31,733**
Hinton	Caddo	Medium	High	17,764,108	568.72	**31,235**
Morrison	Noble	Medium	High	15,427,307	502.89	**30,677**
Crooked Oak	Oklahoma	Medium	High	31,734,977	1,035.98	**30,633**
Elmore City-Pernell	Garvin	Medium	High	15,502,404	510.69	**30,356**
Snyder	Kiowa	Medium	High	15,742,028	523.25	**30,085**
Caney Valley	Washington	Medium	High	24,345,331	813.35	**29,932**
Millwood	Oklahoma	Medium	High	29,609,470	1,027.84	**28,807**
Eufaula	Mc Intosh	Medium	High	31,829,963	1,156.13	**27,531**
Boone-Apache	Caddo	Medium	High	15,991,471	599.32	**26,683**
Okmulgee	Okmulgee	Medium	High	48,636,093	1,823.76	**26,668**
Checotah	Mc Intosh	Medium	High	38,026,394	1,451.87	**26,191**
Byng	Pontotoc	Medium	High	43,355,617	1,673.85	**25,902**
Pawnee	Pawnee	Medium	High	19,382,905	750.53	**25,826**
Crescent	Logan	Medium	High	17,010,100	661.72	**25,706**
Wilburton	Latimer	Medium	High	26,955,437	1,052.74	**25,605**
Calera	Bryan	Medium	High	15,508,278	613.78	**25,267**
Lindsay	Garvin	Medium	High	29,255,626	1,159.30	**25,236**
Pauls Valley	Garvin	Medium	High	32,871,225	1,325.43	**24,800**
Vinita	Craig	Medium	High	41,035,567	1,666.24	**24,628**
Marlow	Stephens	Medium	High	32,836,456	1,334.14	**24,612**
Gore	Sequoyah	Medium	High	13,408,729	574.82	**23,327**
Davis	Murray	Medium	High	20,933,534	900.81	**23,239**
Fairland	Ottawa	Medium	High	12,745,109	552.48	**23,069**
Keys	Cherokee	Medium	High	20,088,548	872.76	**23,017**
Healdton	Carter	Medium	Middle	12,570,641	558.26	**22,518**
Spiro	LeFlore	Medium	Middle	27,949,959	1,242.58	**22,493**
Perkins-Tryon	Payne	Medium	Middle	30,275,071	1,351.32	**22,404**
Clinton	Custer	Medium	Middle	42,302,501	1,893.15	**22,345**
Panama	Le Flore	Medium	Middle	16,872,054	757.00	**22,288**
Tuttle	Grady	Medium	Middle	35,721,519	1,610.50	**22,180**

Rock Creek	Bryan	Medium	Middle	11,464,670	519.73	**22,059**
Oklahoma Union	Nowata	Medium	Middle	14,232,002	647.08	**21,994**
Cordell	Washita	Medium	Middle	15,370,260	701.52	**21,910**
Minco	Grady	Medium	Middle	11,704,890	540.87	**21,641**
Holdenville	Hughes	Medium	Middle	23,691,511	1,096.58	**21,605**
Nowata	Nowata	Medium	Middle	23,193,309	1,084.13	**21,393**
Blanchard	Mc Clain	Medium	Middle	32,619,085	1,534.83	**21,253**
Burns Flat-Dill City	Washita	Medium	Middle	14,158,640	666.45	**21,245**
Drumright	Creek	Medium	Middle	13,623,689	650.84	**20,932**
Jones	Oklahoma	Medium	Middle	22,159,467	1,061.21	**20,881**
Mangum	Greer	Medium	Middle	14,534,407	699.41	**20,781**
Porter Consolidated	Wagoner	Medium	Middle	10,998,578	534.85	**20,564**
Jay	Delaware	Medium	Middle	37,155,780	1,807.32	**20,558**
Chandler	Lincoln	Medium	Middle	24,608,519	1,205.35	**20,416**
Walters	Cotton	Medium	Middle	14,090,390	695.74	**20,252**
Henryetta	Okmulgee	Medium	Middle	25,482,013	1,269.91	**20,066**
Adair	Mayes	Medium	Middle	19,146,303	956.48	**20,017**
Atoka	Atoka	Medium	Middle	17,934,996	904.15	**19,836**
Comanche	Stephens	Medium	Middle	21,812,481	1,111.83	**19,619**
Marietta	Love	Medium	Middle	18,294,660	936.40	**19,537**
Berryhill	Tulsa	Medium	Middle	24,215,241	1,240.19	**19,525**
Madill	Marshall	Medium	Middle	34,456,106	1,764.83	**19,524**
Commerce	Ottawa	Medium	Middle	17,256,200	890.97	**19,368**
Wilson	Carter	Medium	Middle	9,769,861	507.62	**19,246**
Liberty	Tulsa	Medium	Middle	11,465,580	603.96	**18,984**
Stratford	Garvin	Medium	Middle	10,837,263	572.05	**18,945**
Mannford	Creek	Medium	Middle	28,556,294	1,536.70	**18,583**
Purcell	Mc Clain	Medium	Middle	26,198,547	1,421.06	**18,436**
Frederick	Tillman	Medium	Middle	17,799,034	965.87	**18,428**
Inola	Rogers	Medium	Middle	24,253,279	1,317.71	**18,406**
Tishomingo	Johnston	Medium	Middle	16,546,805	901.66	**18,351**
Stilwell	Adair	Medium	Middle	26,301,905	1,446.79	**18,179**
Wellston	Lincoln	Medium	Middle	12,574,957	695.16	**18,089**
Carnegie	Caddo	Medium	Middle	10,795,300	597.34	**18,072**
Bridge Creek	Grady	Medium	Middle	22,642,154	1,254.59	**18,047**
Bristow	Creek	Medium	Middle	30,373,112	1,692.88	**17,942**
Heavener	Le Flore	Medium	Middle	17,295,533	968.80	**17,853**
Washington	Mc Clain	Medium	Middle	15,504,936	872.43	**17,772**
Hobart	Kiowa	Medium	Middle	14,893,740	838.29	**17,767**
Chelsea	Rogers	Medium	Middle	18,481,275	1,040.96	**17,754**

Quinton	Pittsburg	Medium	Middle	8,992,191	506.60	**17,750**
Warner	Muskogee	Medium	Middle	11,554,244	651.00	**17,748**
Elgin	Comanche	Medium	Middle	26,179,332	1,476.88	**17,726**
Beggs	Okmulgee	Medium	Middle	19,930,227	1,131.44	**17,615**
Pawhuska	Osage	Medium	Middle	17,102,530	971.19	**17,610**
Hilldale	Muskogee	Medium	Middle	31,628,482	1,803.57	**17,537**
Stigler	Haskell	Medium	Middle	22,092,419	1,261.99	**17,506**
Kellyville	Creek	Medium	Middle	21,259,993	1,216.25	**17,480**
Cleveland	Pawnee	Medium	Middle	30,745,292	1,762.13	**17,448**
Hartshorne	Pittsburg	Medium	Middle	12,640,488	725.94	**17,413**
Westville	Adair	Medium	Low	18,610,337	1,090.97	**17,059**
Hominy	Osage	Medium	Low	10,683,301	629.04	**16,984**
Lone Grove	Carter	Medium	Low	26,492,735	1,571.26	**16,861**
Hugo	Choctaw	Medium	Low	22,940,745	1,361.12	**16,854**
Sequoyah	Rogers	Medium	Low	22,635,016	1,347.08	**16,803**
Newkirk	Kay	Medium	Low	12,096,192	719.93	**16,802**
Pocola	Le Flore	Medium	Low	14,739,950	878.39	**16,781**
Yale	Payne	Medium	Low	9,025,813	538.94	**16,747**
Dewey	Washington	Medium	Low	19,247,876	1,158.01	**16,622**
Haskell	Muskogee	Medium	Low	15,383,224	929.83	**16,544**
Colbert	Bryan	Medium	Low	13,440,451	814.94	**16,493**
Anadarko	Caddo	Medium	Low	31,154,558	1,892.15	**16,465**
Sulphur	Murray	Medium	Low	22,576,368	1,377.26	**16,392**
Latta	Pontotoc	Medium	Low	11,213,078	694.62	**16,143**
Antlers	Pushmataha	Medium	Low	17,075,846	1,068.14	**15,987**
McLoud	Pottawatomie	Medium	Low	28,276,720	1,772.39	**15,954**
Tonkawa	Kay	Medium	Low	13,006,541	816.19	**15,936**
Dickson	Carter	Medium	Low	19,352,812	1,228.51	**15,753**
Prague	Lincoln	Medium	Low	16,500,271	1,047.70	**15,749**
Broken Bow	Mc Curtain	Medium	Low	27,648,941	1,771.41	**15,608**
Seminole	Seminole	Medium	Low	25,799,772	1,656.81	**15,572**
Meeker	Lincoln	Medium	Low	13,844,328	889.15	**15,570**
Mounds	Creek	Medium	Low	11,100,267	728.78	**15,231**
Empire	Stephens	Medium	Low	8,115,281	533.01	**15,225**
Blackwell	Kay	Medium	Low	23,943,822	1,581.89	**15,136**
Roland	Sequoyah	Medium	Low	19,121,779	1,299.84	**14,711**
Sperry	Tulsa	Medium	Low	18,510,220	1,259.27	**14,699**
Wewoka	Seminole	Medium	Low	9,620,072	657.44	**14,633**
Wyandotte	Ottawa	Medium	Low	11,704,425	812.81	**14,400**
Vanoss	Pontotoc	Medium	Low	7,171,962	507.16	**14,141**

Idabel	Mc Curtain	Medium	Low	21,031,254	1,490.61	**14,109**
Okemah	Okfuskee	Medium	Low	12,466,565	885.60	**14,077**
Quapaw	Ottawa	Medium	Low	9,775,766	695.56	**14,055**
Salina	Mayes	Medium	Low	11,459,524	831.57	**13,781**
Hulbert	Cherokee	Medium	Low	8,044,627	603.14	**13,338**
Muldrow	Sequoyah	Medium	Low	23,035,325	1,733.24	**13,290**
Dale	Pottawatomie	Medium	Low	9,181,016	701.84	**13,081**
Dibble	Mc Clain	Medium	Low	8,661,386	666.88	**12,988**
Vian	Sequoyah	Medium	Low	13,214,412	1,019.21	**12,965**
Locust Grove	Mayes	Medium	Low	20,405,962	1,636.07	**12,473**
Preston	Okmulgee	Medium	Low	6,804,857	551.77	**12,333**
Lexington	Cleveland	Medium	Low	13,578,784	1,124.08	**12,080**
Central	Sequoyah	Medium	Low	6,127,875	516.99	**11,853**
Kansas	Delaware	Medium	Low	10,935,326	932.64	**11,725**
Little Axe	Cleveland	Medium	Low	14,681,783	1,264.37	**11,612**
Bethel	Pottawatomie	Medium	Low	15,099,050	1,319.75	**11,441**
Wister	Le Flore	Medium	Low	6,313,335	565.44	**11,165**
Foyil	Rogers	Medium	Low	7,927,164	716.53	**11,063**
Morris	Okmulgee	Medium	Low	11,335,082	1,052.70	**10,768**
Colcord	Delaware	Medium	Low	7,273,883	765.65	**9,500**
Porum	Muskogee	Medium	Low	4,910,879	528.85	**9,286**
Haworth	Mc Curtain	Medium	Low	5,208,771	565.37	**9,213**
Talihina	Le Flore	Medium	Low	5,149,075	585.84	**8,789**
Oktaha	Muskogee	Medium	Low	5,934,010	682.45	**8,695**
Bethany	Oklahoma	Medium	Low	10,964,851	1,493.57	**7,341**
Sweetwater	Roger Mills	Small	High	26,128,038	58.82	**444,203**
Wakita	Grant	Small	High	23,368,882	81.90	**285,334**
Kiowa	Pittsburg	Small	High	76,661,738	298.33	**256,970**
Balko	Beaver	Small	High	24,128,387	130.12	**185,432**
Frontier	Noble	Small	High	65,577,532	396.03	**165,587**
Freedom	Woods	Small	High	10,378,023	73.97	**140,300**
Forgan	Beaver	Small	High	25,624,847	192.97	**132,792**
Taloga	Dewey	Small	High	13,433,719	105.26	**127,624**
Yarbrough	Texas	Small	High	14,272,391	113.52	**125,726**
Cheyenne	Roger Mills	Small	High	33,773,143	271.56	**124,367**
Medford	Grant	Small	High	30,181,973	257.70	**117,121**
Hammon	Roger Mills	Small	High	23,842,335	208.07	**114,588**
Keyes	Cimarron	Small	High	9,376,621	84.48	**110,992**
Butler	Custer	Small	High	8,676,572	82.27	**105,465**
Deer Creek-Lamont	Grant	Small	High	22,895,263	220.47	**103,848**

Mtn. View-Gotebo	Kiowa	Small	High	27,912,721	273.32	**102,125**
Moss	Hughes	Small	High	27,115,472	265.68	**102,061**
Cashion	Kingfisher	Small	High	50,113,329	494.62	**101,317**
Mill Creek	Johnston	Small	High	13,118,906	148.39	**88,408**
Reydon	Roger Mills	Small	High	8,388,552	98.59	**85,085**
Springer	Carter	Small	High	16,192,588	192.08	**84,301**
Burlington	Alfalfa	Small	High	11,871,434	142.24	**83,461**
Waynoka	Woods	Small	High	20,395,138	248.20	**82,172**
Okarche	Kingfisher	Small	High	20,951,880	258.90	**80,927**
Laverne	Harper	Small	High	36,823,118	461.29	**79,826**
Timberlake	Alfalfa	Small	High	19,680,740	251.71	**78,188**
Hardesty	Texas	Small	High	7,766,172	102.91	**75,466**
Leedey	Roger Mills	Small	High	13,973,115	189.00	**73,932**
Buffalo	Harper	Small	High	19,574,898	269.49	**72,637**
Turpin	Beaver	Small	High	30,292,382	424.01	**71,443**
Aline-Cleo	Major	Small	High	10,738,679	151.49	**70,887**
Kinta	Haskell	Small	High	11,332,024	163.43	**69,339**
Billings	Noble	Small	High	8,324,850	120.37	**69,161**
Arnett	Ellis	Small	High	11,749,949	169.98	**69,125**
Mooreland	Woodward	Small	High	32,788,621	476.06	**68,875**
Lomega	Kingfisher	Small	High	11,706,665	186.68	**62,710**
Washita Heights	Washita	Small	High	9,412,625	159.35	**59,069**
Fox	Carter	Small	High	18,456,969	318.60	**57,931**
Shattuck	Ellis	Small	High	14,554,081	255.74	**56,910**
Felt	Cimarron	Small	High	4,615,306	82.62	**55,862**
Depew	Creek	Small	High	19,452,769	349.11	**55,721**
Thomas-Fay-Custer	Custer	Small	High	26,728,253	487.02	**54,881**
Goodwell	Texas	Small	High	10,258,670	187.05	**54,845**
Covington-Douglas	Garfield	Small	High	14,748,428	270.12	**54,600**
Kremlin-Hillsdale	Garfield	Small	High	15,200,036	278.70	**54,539**
Cimarron	Major	Small	High	14,880,664	276.71	**53,777**
Beaver	Beaver	Small	High	19,937,658	371.25	**53,704**
Duke	Jackson	Small	High	10,655,430	201.87	**52,784**
Red Oak	Latimer	Small	High	10,907,596	210.30	**51,867**
Lone Wolf	Kiowa	Small	High	5,695,184	110.56	**51,512**
Gage	Ellis	Small	High	6,056,634	117.70	**51,458**
Canute	Washita	Small	High	14,967,588	293.80	**50,945**
Texhoma	Texas	Small	High	12,590,675	258.20	**48,763**
Mulhall-Orlando	Logan	Small	High	11,111,062	238.45	**46,597**
Pond Creek-	Grant	Small	High	15,158,712	327.87	**46,234**

Hunter						
Seiling	Dewey	Small	High	16,506,928	357.87	**46,125**
Velma-Alma	Stephens	Small	High	20,258,563	439.49	**46,096**
Cement	Caddo	Small	High	11,943,365	260.45	**45,857**
Stuart	Hughes	Small	High	13,243,524	294.22	**45,012**
Fort Supply	Woodward	Small	High	5,673,632	128.00	**44,325**
Braman	Kay	Small	High	5,592,729	127.56	**43,844**
Vici	Dewey	Small	High	12,549,674	286.67	**43,777**
Sentinel	Washita	Small	High	13,454,838	307.58	**43,744**
Okeene	Blaine	Small	High	15,615,426	357.11	**43,727**
Sharon-Mutual	Woodward	Small	High	11,016,404	254.83	**43,230**
Drummond	Garfield	Small	High	10,890,160	253.64	**42,935**
Canadian	Pittsburg	Small	High	18,214,143	440.43	**41,355**
Canton	Blaine	Small	High	15,489,416	376.00	**41,195**
Turner	Love	Small	Middle	11,345,486	282.92	**40,101**
Garber	Garfield	Small	Middle	13,358,966	333.21	**40,092**
Boise City	Cimarron	Small	Middle	11,264,908	281.09	**40,076**
Calvin	Hughes	Small	Middle	7,162,057	178.85	**40,045**
Shidler	Osage	Small	Middle	9,605,991	244.97	**39,213**
Eldorado	Jackson	Small	Middle	4,521,960	117.20	**38,583**
Cherokee	Alfalfa	Small	Middle	12,589,705	331.12	**38,022**
Bluejacket	Craig	Small	Middle	7,369,507	195.07	**37,779**
Waukomis	Garfield	Small	Middle	12,514,418	332.36	**37,653**
Davidson	Tillman	Small	Middle	4,340,752	118.86	**36,520**
Kiefer	Creek	Small	Middle	13,297,993	368.82	**36,056**
Binger-Oney	Caddo	Small	Middle	11,820,607	334.04	**35,387**
Coyle	Logan	Small	Middle	13,050,388	369.30	**35,338**
Fargo	Ellis	Small	Middle	7,454,249	221.36	**33,675**
Paden	Okfuskee	Small	Middle	8,839,449	264.32	**33,442**
Union City	Canadian	Small	Middle	8,624,011	259.19	**33,273**
Arapaho	Custer	Small	Middle	9,498,908	285.49	**33,272**
Geronimo	Comanche	Small	Middle	10,734,516	327.39	**32,788**
Buffalo Valley	Latimer	Small	Middle	6,029,243	187.68	**32,125**
Tupelo	Coal	Small	Middle	8,493,970	265.65	**31,974**
Geary	Blaine	Small	Middle	12,983,039	409.20	**31,728**
Hydro-Eakly	Caddo	Small	Middle	14,800,426	468.45	**31,594**
Calumet	Canadian	Small	Middle	8,316,318	264.97	**31,386**
Dover	Kingfisher	Small	Middle	7,704,942	249.53	**30,878**
Prue	Osage	Small	Middle	10,948,543	357.41	**30,633**
Ninnekah	Grady	Small	Middle	14,253,740	465.95	**30,591**

Bray-Doyle	Stephens	Small	Middle	14,143,951	467.58	**30,249**
Ringwood	Major	Small	Middle	11,121,042	375.78	**29,595**
Temple	Cotton	Small	Middle	7,251,751	245.19	**29,576**
Smithville	Mc Curtain	Small	Middle	8,678,896	294.36	**29,484**
Boynton-Moton	Muskogee	Small	Middle	3,784,984	130.13	**29,086**
Stringtown	Atoka	Small	Middle	5,574,932	192.47	**28,965**
Afton	Ottawa	Small	Middle	13,377,277	470.99	**28,402**
Copan	Washington	Small	Middle	9,373,956	331.79	**28,253**
Amber-Pocasset	Grady	Small	Middle	12,615,595	450.73	**27,989**
Weleetka	Okfuskee	Small	Middle	12,793,401	457.26	**27,978**
Stonewall	Pontotoc	Small	Middle	10,941,470	393.60	**27,798**
Granite	Greer	Small	Middle	7,261,884	262.61	**27,653**
Waurika	Jefferson	Small	Middle	11,643,180	429.61	**27,102**
Crowder	Pittsburg	Small	Middle	11,689,578	434.27	**26,918**
Big Pasture	Cotton	Small	Middle	7,040,523	262.28	**26,844**
Coleman	Johnston	Small	Middle	5,129,076	191.15	**26,833**
Pittsburg	Pittsburg	Small	Middle	4,246,752	158.84	**26,736**
Verden	Grady	Small	Middle	8,741,358	327.98	**26,652**
Panola	Latimer	Small	Middle	7,888,972	298.31	**26,446**
Erick	Beckham	Small	Middle	6,494,113	246.78	**26,315**
Woodland	Osage	Small	Middle	11,600,510	441.86	**26,254**
Tyrone	Texas	Small	Middle	6,024,900	229.60	**26,241**
Wayne	Mc Clain	Small	Middle	11,801,706	452.63	**26,074**
White Oak	Craig	Small	Middle	5,325,286	205.25	**25,945**
Welch	Craig	Small	Middle	11,241,801	434.15	**25,894**
Alex	Grady	Small	Middle	10,179,157	395.80	**25,718**
Chattanooga	Comanche	Small	Middle	7,196,351	280.91	**25,618**
Thackerville	Love	Small	Middle	7,269,208	284.05	**25,591**
Gracemont	Caddo	Small	Middle	4,441,202	174.41	**25,464**
Lookeba Sickles	Caddo	Small	Middle	6,262,264	246.31	**25,424**
Hanna	Mc Intosh	Small	Middle	2,568,594	101.20	**25,381**
Wanette	Pottawatomie	Small	Middle	5,779,744	229.74	**25,158**
Bennington	Bryan	Small	Middle	6,686,366	266.18	**25,120**
Ryan	Jefferson	Small	Middle	6,239,751	250.86	**24,873**
Maysville	Garvin	Small	Middle	11,173,095	457.07	**24,445**
Butner	Seminole	Small	Middle	7,019,892	287.72	**24,398**
Glencoe	Payne	Small	Middle	8,454,082	354.36	**23,857**
Allen	Pontotoc	Small	Middle	10,452,444	441.71	**23,664**
Fort Cobb-Broxton	Caddo	Small	Middle	8,265,687	351.36	**23,525**
Cyril	Caddo	Small	Middle	8,245,141	354.20	**23,278**

Wapanucka	Johnston	Small	Middle	5,436,526	235.90	**23,046**
Eagletown	Mc Curtain	Small	Middle	5,420,363	238.31	**22,745**
Battiest	McCurtain	Small	Middle	5,590,988	245.82	**22,744**
Roff	Pontotoc	Small	Low	6,965,213	308.14	**22,604**
Cameron	Le Flore	Small	Low	9,665,271	433.35	**22,304**
Achille	Bryan	Small	Low	9,811,678	444.09	**22,094**
Strother	Seminole	Small	Low	7,686,573	348.96	**22,027**
Central High	Stephens	Small	Low	8,768,132	400.28	**21,905**
Wright City	Mc Curtain	Small	Low	10,920,261	499.20	**21,876**
Ripley	Payne	Small	Low	9,910,421	454.11	**21,824**
Barnsdall	Osage	Small	Low	10,247,238	470.03	**21,801**
Olive	Creek	Small	Low	9,017,235	416.53	**21,648**
Grandfield	Tillman	Small	Low	5,782,238	270.51	**21,375**
Caddo	Bryan	Small	Low	9,273,634	436.18	**21,261**
Whitesboro	Le Flore	Small	Low	3,912,067	184.87	**21,161**
Carney	Lincoln	Small	Low	4,424,175	210.07	**21,060**
Milburn	Johnston	Small	Low	4,456,867	218.54	**20,394**
Wynona	Osage	Small	Low	3,147,978	154.71	**20,348**
Bokoshe	Le Flore	Small	Low	5,343,237	264.38	**20,210**
Indianola	Pittsburg	Small	Low	6,778,896	337.12	**20,108**
Fletcher	Comanche	Small	Low	9,243,623	460.87	**20,057**
Webbers Falls	Muskogee	Small	Low	5,588,153	285.40	**19,580**
Wetumka	Hughes	Small	Low	8,053,369	411.49	**19,571**
Indiahoma	Comanche	Small	Low	4,075,855	208.51	**19,548**
Blair	Jackson	Small	Low	5,497,530	282.25	**19,478**
Olustee	Jackson	Small	Low	3,445,100	177.86	**19,370**
Haileyville	Pittsburg	Small	Low	9,357,105	484.06	**19,330**
Clayton	Pushmataha	Small	Low	6,313,442	326.78	**19,320**
Davenport	Lincoln	Small	Low	7,683,324	398.08	**19,301**
Navajo	Jackson	Small	Low	8,890,280	464.84	**19,125**
Le Flore	Le Flore	Small	Low	4,784,135	250.29	**19,114**
Picher-Cardin	Ottawa	Small	Low	2,662,208	139.99	**19,017**
Dustin	Hughes	Small	Low	2,547,462	136.70	**18,635**
Tipton	Tillman	Small	Low	5,875,791	316.22	**18,581**
Sasakwa	Seminole	Small	Low	3,987,904	217.22	**18,359**
Okay	Wagoner	Small	Low	8,849,515	490.56	**18,040**
Fort Towson	Choctaw	Small	Low	7,538,601	423.44	**17,803**
South Coffeyville	Nowata	Small	Low	5,255,181	296.14	**17,746**
Paoli	Garvin	Small	Low	4,873,063	275.04	**17,718**
Savanna	Pittsburg	Small	Low	7,440,323	422.37	**17,616**

New Lima	Seminole	Small	Low	5,022,507	285.62	**17,585**
McCurtain	Haskell	Small	Low	4,933,632	281.83	**17,506**
Sterling	Comanche	Small	Low	6,863,418	395.43	**17,357**
Ringling	Jefferson	Small	Low	8,357,175	494.51	**16,900**
Earlsboro	Pottawatomie	Small	Low	4,207,208	249.12	**16,888**
Caney	Atoka	Small	Low	4,470,777	271.50	**16,467**
Moyers	Pushmataha	Small	Low	2,510,009	157.43	**15,944**
Oilton	Creek	Small	Low	5,242,531	335.04	**15,647**
Braggs	Muskogee	Small	Low	3,605,263	231.30	**15,587**
Mason	Okfuskee	Small	Low	3,705,141	245.33	**15,103**
Varnum	Seminole	Small	Low	4,329,328	289.01	**14,980**
Asher	Pottawatomie	Small	Low	3,454,944	232.29	**14,873**
Maud	Pottawatomie	Small	Low	4,798,361	332.15	**14,446**
Graham	Okfuskee	Small	Low	1,616,225	113.36	**14,257**
Boswell	Choctaw	Small	Low	5,297,148	373.36	**14,188**
Keota	Haskell	Small	Low	5,926,315	421.49	**14,060**
Macomb	Pottawatomie	Small	Low	4,756,384	350.83	**13,558**
Bowlegs	Seminole	Small	Low	4,588,660	343.46	**13,360**
Midway	Mc Intosh	Small	Low	3,380,130	260.45	**12,978**
Schulter	Okmulgee	Small	Low	2,739,707	215.11	**12,736**
Arkoma	Le Flore	Small	Low	5,008,959	401.71	**12,469**
Gans	Sequoyah	Small	Low	4,798,714	392.32	**12,232**
Watts	Adair	Small	Low	4,671,365	389.78	**11,985**
Oaks-Mission	Delaware	Small	Low	3,594,036	309.70	**11,605**
Howe	Le Flore	Small	Low	5,341,640	460.49	**11,600**
Soper	Choctaw	Small	Low	4,051,292	349.94	**11,577**
Tushka	Atoka	Small	Low	4,564,192	430.53	**10,601**
Rattan	Pushmataha	Small	Low	5,059,639	497.09	**10,179**
Agra	Lincoln	Small	Low	4,007,113	429.30	**9,334**
Wilson	Okmulgee	Small	Low	2,855,001	316.05	**9,033**
Cave Springs	Adair	Small	Low	1,515,117	195.96	**7,732**
Dewar	Okmulgee	Small	Low	3,204,581	433.10	**7,399**

APPENDIX B

BUILDING FUND REVENUE PER STUDENT

IN OKLAHOMA PUBLIC SCHOOLS

District	County	School Size	Valuation	Building Fund Allocation	ADM 2006/2007	BF Allocation Per Cap. ADM
Grove	Delaware	Large	High	696,726	2,261.82	**308**
Western Heights	Oklahoma	Large	High	975,405	3,253.58	**300**
Bixby	Tulsa	Large	High	1,177,222	4,296.47	**274**
Strong City	Tulsa	Large	High	2,621,246	9,669.89	**271**
Edmond	Oklahoma	Large	High	5,286,899	19,548.65	**270**
Catoosa	Rogers	Large	High	588,378	2,249.11	**262**
Stillwater	Payne	Large	High	1,267,019	5,338.11	**237**
Tulsa	Tulsa	Large	High	9,634,670	40,619.83	**237**
Deer Creek	Oklahoma	Large	High	667,061	2,860.43	**233**
Oklahoma City	Oklahoma	Large	High	8,108,758	36,186.90	**224**
Union	Tulsa	Large	High	3,190,075	14,252.64	**224**
Norman	Cleveland	Large	High	2,919,110	13,317.25	**219**
Putnam City	Oklahoma	Large	High	3,915,400	18,540.09	**211**
Ponca City	Kay	Large	High	1,079,947	5,152.50	**210**
Bartlesville	Washington	Large	High	1,020,403	5,898.70	**173**
Owasso	Tulsa	Large	High	1,448,431	8,446.60	**171**
Broken Arrow	Tulsa	Large	High	2,660,730	15,624.63	**170**
Muskogee	Muskogee	Large	High	1,057,089	6,262.85	**169**
Ardmore	Carter	Large	Middle	492,966	2,932.36	**168**
Guymon	Texas	Large	Middle	385,924	2,370.67	**163**
Piedmont	Canadian	Large	Middle	346,755	2,138.91	**162**
Woodward	Woodward	Large	Middle	408,839	2,585.14	**158**
Moore	Cleveland	Large	Middle	3,131,852	20,373.41	**154**
Pryor	Mayes	Large	Middle	367,207	2,442.93	**150**
Midwest-Del City	Oklahoma	Large	Middle	2,152,872	14,359.52	**150**
Guthrie	Logan	Large	Middle	475,942	3,222.36	**148**
Duncan	Stephens	Large	Middle	534,025	3,693.72	**145**
Mustang	Canadian	Large	Middle	1,146,149	7,955.07	**144**
Enid	Garfield	Large	Middle	904,399	6,365.31	**142**
Sapulpa	Creek	Large	Middle	602,185	4,265.37	**141**
Yukon	Canadian	Large	Middle	941,151	6,774.95	**139**
Choctaw/Nic. Park	Oklahoma	Large	Middle	649,514	4,743.66	**137**
Durant	Bryan	Large	Middle	427,430	3,184.36	**134**
Claremore	Rogers	Large	Middle	529,462	4,126.34	**128**
Harrah	Oklahoma	Large	Middle	296,231	2,314.06	**128**
Ada	Pontotoc	Large	Middle	331,957	2,647.29	**125**

Elk City	Beckham	Large	Middle	280,263	2,246.08	**125**
Chickasha	Grady	Large	Low	311,623	2,598.79	**120**
Sand Springs	Tulsa	Large	Low	608,714	5,293.24	**115**
McAlester	Pittsburg	Large	Low	310,609	2,750.69	**113**
Shawnee	Pottawatomie	Large	Low	439,538	3,903.58	**113**
Poteau	Le Flore	Large	Low	246,770	2,217.43	**111**
Skiatook	Tulsa	Large	Low	253,890	2,488.39	**102**
Lawton	Comanche	Large	Low	1,673,308	16,701.68	**100**
Sallisaw	Sequoyah	Large	Low	211,475	2,133.15	**99**
Wagoner	Wagoner	Large	Low	237,283	2,401.28	**99**
Miami	Ottawa	Large	Low	245,686	2,555.10	**96**
Coweta	Wagoner	Large	Low	298,849	3,108.08	**96**
Collinsville	Tulsa	Large	Low	219,001	2,303.10	**95**
Glenpool	Tulsa	Large	Low	218,092	2,342.35	**93**
El Reno	Canadian	Large	Low	230,923	2,492.77	**93**
Altus	Jackson	Large	Low	366,523	3,991.17	**92**
Tahlequah	Cherokee	Large	Low	316,981	3,518.74	**90**
Noble	Cleveland	Large	Low	244,174	2,889.92	**84**
Tecumseh	Pottawatomie	Large	Low	109,013	2,237.12	**49**
Sayre	Beckham	Medium	High	351,794	672.53	**523**
Luther	Oklahoma	Medium	High	421,200	821.24	**513**
Pioneer-Plsnt. Vale	Garfield	Medium	High	181,305	519.98	**349**
Valliant	Mc Curtain	Medium	High	337,900	1,000.08	**338**
Alva	Woods	Medium	High	296,860	901.81	**329**
Oologah-Talala	Rogers	Medium	High	558,349	1,803.54	**310**
Fort Gibson	Muskogee	Medium	High	559,329	1,892.84	**295**
Ketchum	Craig	Medium	High	181,319	681.36	**266**
Merritt	Beckham	Medium	High	133,558	515.97	**259**
Konawa	Seminole	Medium	High	188,610	734.51	**257**
Cache	Comanche	Medium	High	394,390	1,536.66	**257**
Wynnewood	Garvin	Medium	High	158,999	661.27	**240**
Hooker	Texas	Medium	High	120,889	513.26	**236**
Coalgate	Coal	Medium	High	169,603	738.36	**230**
Weatherford	Custer	Medium	High	390,577	1,752.65	**223**
Chisholm	Garfield	Medium	High	188,394	847.64	**222**
Newcastle	Mc Clain	Medium	High	279,247	1,389.62	**201**
Fairview	Major	Medium	High	131,632	678.12	**194**
Plainview	Carter	Medium	High	262,290	1,354.52	**194**
Hennessey	Kingfisher	Medium	High	144,334	818.18	**176**
Verdigris	Rogers	Medium	High	209,009	1,190.92	**176**

Silo	Bryan	Medium	High	125,014	719.16	**174**
Kingston	Marshall	Medium	High	185,404	1,080.83	**172**
Kingfisher	Kingfisher	Medium	High	203,355	1,196.46	**170**
Perry	Noble	Medium	High	196,835	1,192.21	**165**
Cushing	Payne	Medium	High	296,095	1,799.27	**165**
Stroud	Lincoln	Medium	High	139,854	850.53	**164**
Watonga	Blaine	Medium	High	132,109	804.37	**164**
Chouteau-Mazie	Mayes	Medium	High	159,348	988.00	**161**
Rush Springs	Grady	Medium	High	96,065	605.16	**159**
Hollis	Harmon	Medium	High	84,400	531.94	**159**
Hinton	Caddo	Medium	High	88,821	568.72	**156**
Morrison	Noble	Medium	High	77,137	502.89	**153**
Crooked Oak	Oklahoma	Medium	High	158,675	1,035.98	**153**
Elmore City-Pernell	Garvin	Medium	High	77,512	510.69	**152**
Snyder	Kiowa	Medium	High	78,710	523.25	**150**
Caney Valley	Washington	Medium	High	121,727	813.35	**150**
Millwood	Oklahoma	Medium	High	148,047	1,027.84	**144**
Eufaula	Mc Intosh	Medium	High	159,150	1,156.13	**138**
Boone-Apache	Caddo	Medium	High	79,957	599.32	**133**
Okmulgee	Okmulgee	Medium	High	243,180	1,823.76	**133**
Checotah	Mc Intosh	Medium	High	190,132	1,451.87	**131**
Byng	Pontotoc	Medium	High	216,778	1,673.85	**130**
Pawnee	Pawnee	Medium	High	96,915	750.53	**129**
Crescent	Logan	Medium	High	85,051	661.72	**129**
Wilburton	Latimer	Medium	High	134,777	1,052.74	**128**
Calera	Bryan	Medium	High	77,541	613.78	**126**
Lindsay	Garvin	Medium	High	146,278	1,159.30	**126**
Pauls Valley	Garvin	Medium	High	164,356	1,325.43	**124**
Vinita	Craig	Medium	High	205,178	1,666.24	**123**
Marlow	Stephens	Medium	High	164,182	1,334.14	**123**
Gore	Sequoyah	Medium	High	67,044	574.82	**117**
Davis	Murray	Medium	High	104,668	900.81	**116**
Fairland	Ottawa	Medium	High	63,726	552.48	**115**
Keys	Cherokee	Medium	High	100,443	872.76	**115**
Healdton	Carter	Medium	Middle	62,853	558.26	**113**
Spiro	LeFlore	Medium	Middle	139,750	1,242.58	**112**
Perkins-Tryon	Payne	Medium	Middle	151,375	1,351.32	**112**
Clinton	Custer	Medium	Middle	211,513	1,893.15	**112**
Panama	Le Flore	Medium	Middle	84,360	757.00	**111**
Tuttle	Grady	Medium	Middle	178,608	1,610.50	**111**

Rock Creek	Bryan	Medium	Middle	57,323	519.73	**110**
Oklahoma Union	Nowata	Medium	Middle	71,160	647.08	**110**
Cordell	Washita	Medium	Middle	76,851	701.52	**110**
Minco	Grady	Medium	Middle	58,524	540.87	**108**
Holdenville	Hughes	Medium	Middle	118,458	1,096.58	**108**
Nowata	Nowata	Medium	Middle	115,967	1,084.13	**107**
Blanchard	Mc Clain	Medium	Middle	163,095	1,534.83	**106**
Burns Flat-Dill City	Washita	Medium	Middle	70,793	666.45	**106**
Drumright	Creek	Medium	Middle	68,118	650.84	**105**
Jones	Oklahoma	Medium	Middle	110,797	1,061.21	**104**
Mangum	Greer	Medium	Middle	72,672	699.41	**104**
Porter Consolidated	Wagoner	Medium	Middle	54,993	534.85	**103**
Jay	Delaware	Medium	Middle	185,779	1,807.32	**103**
Chandler	Lincoln	Medium	Middle	123,043	1,205.35	**102**
Walters	Cotton	Medium	Middle	70,452	695.74	**101**
Henryetta	Okmulgee	Medium	Middle	127,410	1,269.91	**100**
Adair	Mayes	Medium	Middle	95,732	956.48	**100**
Atoka	Atoka	Medium	Middle	89,675	904.15	**99**
Comanche	Stephens	Medium	Middle	109,062	1,111.83	**98**
Marietta	Love	Medium	Middle	91,473	936.40	**98**
Berryhill	Tulsa	Medium	Middle	121,076	1,240.19	**98**
Madill	Marshall	Medium	Middle	172,281	1,764.83	**98**
Commerce	Ottawa	Medium	Middle	86,281	890.97	**97**
Wilson	Carter	Medium	Middle	48,849	507.62	**96**
Liberty	Tulsa	Medium	Middle	57,328	603.96	**95**
Stratford	Garvin	Medium	Middle	54,186	572.05	**95**
Mannford	Creek	Medium	Middle	142,781	1,536.70	**93**
Purcell	Mc Clain	Medium	Middle	130,993	1,421.06	**92**
Frederick	Tillman	Medium	Middle	88,995	965.87	**92**
Inola	Rogers	Medium	Middle	121,266	1,317.71	**92**
Tishomingo	Johnston	Medium	Middle	82,734	901.66	**92**
Stilwell	Adair	Medium	Middle	131,510	1,446.79	**91**
Wellston	Lincoln	Medium	Middle	62,875	695.16	**90**
Carnegie	Caddo	Medium	Middle	53,977	597.34	**90**
Bridge Creek	Grady	Medium	Middle	113,211	1,254.59	**90**
Bristow	Creek	Medium	Middle	151,866	1,692.88	**90**
Heavener	Le Flore	Medium	Middle	86,478	968.80	**89**
Washington	Mc Clain	Medium	Middle	77,525	872.43	**89**
Hobart	Kiowa	Medium	Middle	74,469	838.29	**89**
Chelsea	Rogers	Medium	Middle	92,406	1,040.96	**89**

Quinton	Pittsburg	Medium	Middle	44,961	506.60	**89**
Warner	Muskogee	Medium	Middle	57,771	651.00	**89**
Elgin	Comanche	Medium	Middle	130,897	1,476.88	**89**
Beggs	Okmulgee	Medium	Middle	99,651	1,131.44	**88**
Pawhuska	Osage	Medium	Middle	85,513	971.19	**88**
Hilldale	Muskogee	Medium	Middle	158,142	1,803.57	**88**
Stigler	Haskell	Medium	Middle	110,462	1,261.99	**88**
Kellyville	Creek	Medium	Middle	106,300	1,216.25	**87**
Cleveland	Pawnee	Medium	Middle	153,726	1,762.13	**87**
Hartshorne	Pittsburg	Medium	Middle	63,202	725.94	**87**
Westville	Adair	Medium	Low	93,052	1,090.97	**85**
Hominy	Osage	Medium	Low	53,417	629.04	**85**
Lone Grove	Carter	Medium	Low	132,464	1,571.26	**84**
Hugo	Choctaw	Medium	Low	114,704	1,361.12	**84**
Sequoyah	Rogers	Medium	Low	113,175	1,347.08	**84**
Newkirk	Kay	Medium	Low	60,481	719.93	**84**
Pocola	Le Flore	Medium	Low	73,700	878.39	**84**
Yale	Payne	Medium	Low	45,129	538.94	**84**
Dewey	Washington	Medium	Low	96,239	1,158.01	**83**
Haskell	Muskogee	Medium	Low	76,916	929.83	**83**
Colbert	Bryan	Medium	Low	67,202	814.94	**82**
Anadarko	Caddo	Medium	Low	155,773	1,892.15	**82**
Sulphur	Murray	Medium	Low	112,882	1,377.26	**82**
Latta	Pontotoc	Medium	Low	56,065	694.62	**81**
Antlers	Pushmataha	Medium	Low	85,379	1,068.14	**80**
McLoud	Pottawatomie	Medium	Low	141,384	1,772.39	**80**
Tonkawa	Kay	Medium	Low	65,033	816.19	**80**
Dickson	Carter	Medium	Low	96,764	1,228.51	**79**
Prague	Lincoln	Medium	Low	82,501	1,047.70	**79**
Broken Bow	Mc Curtain	Medium	Low	138,245	1,771.41	**78**
Seminole	Seminole	Medium	Low	128,999	1,656.81	**78**
Meeker	Lincoln	Medium	Low	69,222	889.15	**78**
Mounds	Creek	Medium	Low	55,501	728.78	**76**
Empire	Stephens	Medium	Low	40,576	533.01	**76**
Blackwell	Kay	Medium	Low	119,719	1,581.89	**76**
Roland	Sequoyah	Medium	Low	95,609	1,299.84	**74**
Sperry	Tulsa	Medium	Low	92,551	1,259.27	**73**
Wewoka	Seminole	Medium	Low	48,100	657.44	**73**
Wyandotte	Ottawa	Medium	Low	58,522	812.81	**72**
Vanoss	Pontotoc	Medium	Low	35,860	507.16	**71**

Idabel	Mc Curtain	Medium	Low	105,156	1,490.61	**71**
Okemah	Okfuskee	Medium	Low	62,333	885.60	**70**
Quapaw	Ottawa	Medium	Low	48,879	695.56	**70**
Salina	Mayes	Medium	Low	57,298	831.57	**69**
Hulbert	Cherokee	Medium	Low	40,223	603.14	**67**
Muldrow	Sequoyah	Medium	Low	115,177	1,733.24	**66**
Dale	Pottawatomie	Medium	Low	45,905	701.84	**65**
Dibble	Mc Clain	Medium	Low	43,307	666.88	**65**
Vian	Sequoyah	Medium	Low	66,072	1,019.21	**65**
Locust Grove	Mayes	Medium	Low	102,030	1,636.07	**62**
Preston	Okmulgee	Medium	Low	34,024	551.77	**62**
Lexington	Cleveland	Medium	Low	67,894	1,124.08	**60**
Central	Sequoyah	Medium	Low	30,639	516.99	**59**
Kansas	Delaware	Medium	Low	54,677	932.64	**59**
Little Axe	Cleveland	Medium	Low	73,409	1,264.37	**58**
Bethel	Pottawatomie	Medium	Low	75,495	1,319.75	**57**
Wister	Le Flore	Medium	Low	31,567	565.44	**56**
Foyil	Rogers	Medium	Low	39,636	716.53	**55**
Morris	Okmulgee	Medium	Low	56,675	1,052.70	**54**
Colcord	Delaware	Medium	Low	36,369	765.65	**48**
Porum	Muskogee	Medium	Low	24,554	528.85	**46**
Haworth	Mc Curtain	Medium	Low	26,044	565.37	**46**
Talihina	Le Flore	Medium	Low	25,745	585.84	**44**
Oktaha	Muskogee	Medium	Low	29,670	682.45	**43**
Bethany	Oklahoma	Medium	Low	54,824	1,493.57	**37**
Sweetwater	Roger Mills	Small	High	130,640	58.82	**2,221**
Wakita	Grant	Small	High	116,844	81.90	**1,427**
Kiowa	Pittsburg	Small	High	383,309	298.33	**1,285**
Balko	Beaver	Small	High	120,642	130.12	**927**
Frontier	Noble	Small	High	327,888	396.03	**828**
Freedom	Woods	Small	High	51,890	73.97	**702**
Forgan	Beaver	Small	High	128,124	192.97	**664**
Taloga	Dewey	Small	High	67,169	105.26	**638**
Yarbrough	Texas	Small	High	71,362	113.52	**629**
Cheyenne	Roger Mills	Small	High	168,866	271.56	**622**
Medford	Grant	Small	High	150,910	257.70	**586**
Hammon	Roger Mills	Small	High	119,212	208.07	**573**
Keyes	Cimarron	Small	High	46,883	84.48	**555**
Butler	Custer	Small	High	43,383	82.27	**527**
Deer Creek-Lamont	Grant	Small	High	114,476	220.47	**519**

Mtn. View-Gotebo	Kiowa	Small	High	139,564	273.32	**511**
Moss	Hughes	Small	High	135,577	265.68	**510**
Cashion	Kingfisher	Small	High	250,567	494.62	**507**
Mill Creek	Johnston	Small	High	65,595	148.39	**442**
Reydon	Roger Mills	Small	High	41,943	98.59	**425**
Springer	Carter	Small	High	80,963	192.08	**422**
Burlington	Alfalfa	Small	High	59,357	142.24	**417**
Waynoka	Woods	Small	High	101,976	248.20	**411**
Okarche	Kingfisher	Small	High	104,759	258.90	**405**
Laverne	Harper	Small	High	184,116	461.29	**399**
Timberlake	Alfalfa	Small	High	98,404	251.71	**391**
Hardesty	Texas	Small	High	38,831	102.91	**377**
Leedey	Roger Mills	Small	High	69,866	189.00	**370**
Buffalo	Harper	Small	High	97,874	269.49	**363**
Turpin	Beaver	Small	High	151,462	424.01	**357**
Aline-Cleo	Major	Small	High	53,693	151.49	**354**
Kinta	Haskell	Small	High	56,660	163.43	**347**
Billings	Noble	Small	High	41,624	120.37	**346**
Arnett	Ellis	Small	High	58,750	169.98	**346**
Mooreland	Woodward	Small	High	163,943	476.06	**344**
Lomega	Kingfisher	Small	High	58,533	186.68	**314**
Washita Heights	Washita	Small	High	47,063	159.35	**295**
Fox	Carter	Small	High	92,285	318.60	**290**
Shattuck	Ellis	Small	High	72,770	255.74	**285**
Felt	Cimarron	Small	High	23,077	82.62	**279**
Depew	Creek	Small	High	97,264	349.11	**279**
Thomas-Fay-Custer	Custer	Small	High	133,641	487.02	**274**
Goodwell	Texas	Small	High	51,293	187.05	**274**
Covington-Douglas	Garfield	Small	High	73,742	270.12	**273**
Kremlin-Hillsdale	Garfield	Small	High	76,000	278.70	**273**
Cimarron	Major	Small	High	74,403	276.71	**269**
Beaver	Beaver	Small	High	99,688	371.25	**269**
Duke	Jackson	Small	High	53,277	201.87	**264**
Red Oak	Latimer	Small	High	54,538	210.30	**259**
Lone Wolf	Kiowa	Small	High	28,476	110.56	**258**
Gage	Ellis	Small	High	30,283	117.70	**257**
Canute	Washita	Small	High	74,838	293.80	**255**
Texhoma	Texas	Small	High	62,953	258.20	**244**
Mulhall-Orlando	Logan	Small	High	55,555	238.45	**233**
Pond Creek-Hunter	Grant	Small	High	75,794	327.87	**231**

Seiling	Dewey	Small	High	82,535	357.87	**231**
Velma-Alma	Stephens	Small	High	101,293	439.49	**230**
Cement	Caddo	Small	High	59,717	260.45	**229**
Stuart	Hughes	Small	High	66,217	294.22	**225**
Fort Supply	Woodward	Small	High	28,368	128.00	**222**
Braman	Kay	Small	High	27,964	127.56	**219**
Vici	Dewey	Small	High	62,748	286.67	**219**
Sentinel	Washita	Small	High	67,274	307.58	**219**
Okeene	Blaine	Small	High	78,077	357.11	**219**
Sharon-Mutual	Woodward	Small	High	55,082	254.83	**216**
Drummond	Garfield	Small	High	54,451	253.64	**215**
Canadian	Pittsburg	Small	High	91,071	440.43	**207**
Canton	Blaine	Small	High	77,447	376.00	**206**
Turner	Love	Small	Middle	56,727	282.92	**201**
Garber	Garfield	Small	Middle	66,795	333.21	**200**
Boise City	Cimarron	Small	Middle	56,325	281.09	**200**
Calvin	Hughes	Small	Middle	35,810	178.85	**200**
Shidler	Osage	Small	Middle	48,030	244.97	**196**
Eldorado	Jackson	Small	Middle	22,610	117.20	**193**
Cherokee	Alfalfa	Small	Middle	62,949	331.12	**190**
Bluejacket	Craig	Small	Middle	36,848	195.07	**189**
Waukomis	Garfield	Small	Middle	62,572	332.36	**188**
Davidson	Tillman	Small	Middle	21,704	118.86	**183**
Kiefer	Creek	Small	Middle	66,490	368.82	**180**
Binger-Oney	Caddo	Small	Middle	59,103	334.04	**177**
Coyle	Logan	Small	Middle	65,252	369.30	**177**
Fargo	Ellis	Small	Middle	37,271	221.36	**168**
Paden	Okfuskee	Small	Middle	44,197	264.32	**167**
Union City	Canadian	Small	Middle	43,120	259.19	**166**
Arapaho	Custer	Small	Middle	47,495	285.49	**166**
Geronimo	Comanche	Small	Middle	53,673	327.39	**164**
Buffalo Valley	Latimer	Small	Middle	30,146	187.68	**161**
Tupelo	Coal	Small	Middle	42,470	265.65	**160**
Geary	Blaine	Small	Middle	64,915	409.20	**159**
Hydro-Eakly	Caddo	Small	Middle	74,002	468.45	**158**
Calumet	Canadian	Small	Middle	41,582	264.97	**157**
Dover	Kingfisher	Small	Middle	38,525	249.53	**154**
Prue	Osage	Small	Middle	54,743	357.41	**153**
Ninnekah	Grady	Small	Middle	71,269	465.95	**153**
Bray-Doyle	Stephens	Small	Middle	70,720	467.58	**151**

Ringwood	Major	Small	Middle	55,605	375.78	**148**
Temple	Cotton	Small	Middle	36,259	245.19	**148**
Smithville	Mc Curtain	Small	Middle	43,394	294.36	**147**
Boynton-Moton	Muskogee	Small	Middle	18,925	130.13	**145**
Stringtown	Atoka	Small	Middle	27,875	192.47	**145**
Afton	Ottawa	Small	Middle	66,886	470.99	**142**
Copan	Washington	Small	Middle	46,870	331.79	**141**
Amber-Pocasset	Grady	Small	Middle	63,078	450.73	**140**
Weleetka	Okfuskee	Small	Middle	63,967	457.26	**140**
Stonewall	Pontotoc	Small	Middle	54,707	393.60	**139**
Granite	Greer	Small	Middle	36,309	262.61	**138**
Waurika	Jefferson	Small	Middle	58,216	429.61	**136**
Crowder	Pittsburg	Small	Middle	58,448	434.27	**135**
Big Pasture	Cotton	Small	Middle	35,203	262.28	**134**
Coleman	Johnston	Small	Middle	25,645	191.15	**134**
Pittsburg	Pittsburg	Small	Middle	21,234	158.84	**134**
Verden	Grady	Small	Middle	43,707	327.98	**133**
Panola	Latimer	Small	Middle	39,445	298.31	**132**
Erick	Beckham	Small	Middle	32,471	246.78	**132**
Woodland	Osage	Small	Middle	58,003	441.86	**131**
Tyrone	Texas	Small	Middle	30,125	229.60	**131**
Wayne	Mc Clain	Small	Middle	59,009	452.63	**130**
White Oak	Craig	Small	Middle	26,626	205.25	**130**
Welch	Craig	Small	Middle	56,209	434.15	**129**
Alex	Grady	Small	Middle	50,896	395.80	**129**
Chattanooga	Comanche	Small	Middle	35,982	280.91	**128**
Thackerville	Love	Small	Middle	36,346	284.05	**128**
Gracemont	Caddo	Small	Middle	22,206	174.41	**127**
Lookeba Sickles	Caddo	Small	Middle	31,311	246.31	**127**
Hanna	Mc Intosh	Small	Middle	12,843	101.20	**127**
Wanette	Pottawatomie	Small	Middle	28,899	229.74	**126**
Bennington	Bryan	Small	Middle	33,432	266.18	**126**
Ryan	Jefferson	Small	Middle	31,199	250.86	**124**
Maysville	Garvin	Small	Middle	55,865	457.07	**122**
Butner	Seminole	Small	Middle	35,099	287.72	**122**
Glencoe	Payne	Small	Middle	42,270	354.36	**119**
Allen	Pontotoc	Small	Middle	52,262	441.71	**118**
Fort Cobb-Broxton	Caddo	Small	Middle	41,328	351.36	**118**
Cyril	Caddo	Small	Middle	41,226	354.20	**116**
Wapanucka	Johnston	Small	Middle	27,183	235.90	**115**

Eagletown	Mc Curtain	Small	Middle	27,102	238.31	**114**
Battiest	McCurtain	Small	Middle	27,955	245.82	**114**
Roff	Pontotoc	Small	Low	34,826	308.14	**113**
Cameron	Le Flore	Small	Low	48,326	433.35	**112**
Achille	Bryan	Small	Low	49,058	444.09	**110**
Strother	Seminole	Small	Low	38,433	348.96	**110**
Central High	Stephens	Small	Low	43,841	400.28	**110**
Wright City	Mc Curtain	Small	Low	54,601	499.20	**109**
Ripley	Payne	Small	Low	49,552	454.11	**109**
Barnsdall	Osage	Small	Low	51,236	470.03	**109**
Olive	Creek	Small	Low	45,086	416.53	**108**
Grandfield	Tillman	Small	Low	28,911	270.51	**107**
Caddo	Bryan	Small	Low	46,368	436.18	**106**
Whitesboro	Le Flore	Small	Low	19,560	184.87	**106**
Carney	Lincoln	Small	Low	22,121	210.07	**105**
Milburn	Johnston	Small	Low	22,284	218.54	**102**
Wynona	Osage	Small	Low	15,740	154.71	**102**
Bokoshe	Le Flore	Small	Low	26,716	264.38	**101**
Indianola	Pittsburg	Small	Low	33,894	337.12	**101**
Fletcher	Comanche	Small	Low	46,218	460.87	**100**
Webbers Falls	Muskogee	Small	Low	27,941	285.40	**98**
Wetumka	Hughes	Small	Low	40,267	411.49	**98**
Indiahoma	Comanche	Small	Low	20,379	208.51	**98**
Blair	Jackson	Small	Low	27,488	282.25	**97**
Olustee	Jackson	Small	Low	17,226	177.86	**97**
Haileyville	Pittsburg	Small	Low	46,786	484.06	**97**
Clayton	Pushmataha	Small	Low	31,567	326.78	**97**
Davenport	Lincoln	Small	Low	38,417	398.08	**97**
Navajo	Jackson	Small	Low	44,451	464.84	**96**
Le Flore	Le Flore	Small	Low	23,921	250.29	**96**
Picher-Cardin	Ottawa	Small	Low	13,311	139.99	**95**
Dustin	Hughes	Small	Low	12,737	136.70	**93**
Tipton	Tillman	Small	Low	29,379	316.22	**93**
Sasakwa	Seminole	Small	Low	19,940	217.22	**92**
Okay	Wagoner	Small	Low	44,248	490.56	**90**
Fort Towson	Choctaw	Small	Low	37,693	423.44	**89**
South Coffeyville	Nowata	Small	Low	26,276	296.14	**89**
Paoli	Garvin	Small	Low	24,365	275.04	**89**
Savanna	Pittsburg	Small	Low	37,202	422.37	**88**
New Lima	Seminole	Small	Low	25,113	285.62	**88**

McCurtain	Haskell	Small	Low	24,668	281.83	**88**
Sterling	Comanche	Small	Low	34,317	395.43	**87**
Ringling	Jefferson	Small	Low	41,786	494.51	**84**
Earlsboro	Pottawatomie	Small	Low	21,036	249.12	**84**
Caney	Atoka	Small	Low	22,354	271.50	**82**
Moyers	Pushmataha	Small	Low	12,550	157.43	**80**
Oilton	Creek	Small	Low	26,213	335.04	**78**
Braggs	Muskogee	Small	Low	18,026	231.30	**78**
Mason	Okfuskee	Small	Low	18,526	245.33	**76**
Varnum	Seminole	Small	Low	21,647	289.01	**75**
Asher	Pottawatomie	Small	Low	17,275	232.29	**74**
Maud	Pottawatomie	Small	Low	23,992	332.15	**72**
Graham	Okfuskee	Small	Low	8,081	113.36	**71**
Boswell	Choctaw	Small	Low	26,486	373.36	**71**
Keota	Haskell	Small	Low	29,632	421.49	**70**
Macomb	Pottawatomie	Small	Low	23,782	350.83	**68**
Bowlegs	Seminole	Small	Low	22,943	343.46	**67**
Midway	Mc Intosh	Small	Low	16,901	260.45	**65**
Schulter	Okmulgee	Small	Low	13,699	215.11	**64**
Arkoma	Le Flore	Small	Low	25,045	401.71	**62**
Gans	Sequoyah	Small	Low	23,994	392.32	**61**
Watts	Adair	Small	Low	23,357	389.78	**60**
Oaks-Mission	Delaware	Small	Low	17,970	309.70	**58**
Howe	Le Flore	Small	Low	26,708	460.49	**58**
Soper	Choctaw	Small	Low	20,256	349.94	**58**
Tushka	Atoka	Small	Low	22,821	430.53	**53**
Rattan	Pushmataha	Small	Low	25,298	497.09	**51**
Agra	Lincoln	Small	Low	20,036	429.30	**47**
Wilson	Okmulgee	Small	Low	14,275	316.05	**45**
Cave Springs	Adair	Small	Low	7,576	195.96	**39**
Dewar	Okmulgee	Small	Low	16,023	433.10	**37**

APPENDIX C

MAXIMUM BONDING CAPACITY PER STUDENT

IN OKLAHOMA PUBLIC SCHOOLS

District	County	School Size	Valuation	Maximum Bonding Capacity	ADM 2006/2007	Maximum Bonding Capacity Per Cap. ADM
Grove	Delaware	Large	High	13,934,528	2,261.82	**6,161**
Western Heights	Oklahoma	Large	High	19,508,091	3,253.58	**5,996**
Bixby	Tulsa	Large	High	23,544,440	4,296.47	**5,480**
Strong City	Tulsa	Large	High	52,424,915	9,669.89	**5,421**
Edmond	Oklahoma	Large	High	105,737,986	19,548.65	**5,409**
Catoosa	Rogers	Large	High	11,767,558	2,249.11	**5,232**
Stillwater	Payne	Large	High	25,340,379	5,338.11	**4,747**
Tulsa	Tulsa	Large	High	192,693,399	40,619.83	**4,744**
Deer Creek	Oklahoma	Large	High	13,341,212	2,860.43	**4,664**
Oklahoma City	Oklahoma	Large	High	162,175,169	36,186.90	**4,482**
Union	Tulsa	Large	High	63,801,501	14,252.64	**4,476**
Norman	Cleveland	Large	High	58,382,204	13,317.25	**4,384**
Putnam City	Oklahoma	Large	High	78,307,992	18,540.09	**4,224**
Ponca City	Kay	Large	High	21,598,949	5,152.50	**4,192**
Bartlesville	Washington	Large	High	20,408,057	5,898.70	**3,460**
Owasso	Tulsa	Large	High	28,968,610	8,446.60	**3,430**
Broken Arrow	Tulsa	Large	High	53,214,607	15,624.63	**3,406**
Muskogee	Muskogee	Large	High	21,141,777	6,262.85	**3,376**
Ardmore	Carter	Large	Middle	9,859,314	2,932.36	**3,362**
Guymon	Texas	Large	Middle	7,718,477	2,370.67	**3,256**
Piedmont	Canadian	Large	Middle	6,935,103	2,138.91	**3,242**
Woodward	Woodward	Large	Middle	8,176,780	2,585.14	**3,163**
Moore	Cleveland	Large	Middle	62,637,037	20,373.41	**3,074**
Pryor	Mayes	Large	Middle	7,344,132	2,442.93	**3,006**
Midwest-Del City	Oklahoma	Large	Middle	43,057,449	14,359.52	**2,999**
Guthrie	Logan	Large	Middle	9,518,842	3,222.36	**2,954**
Duncan	Stephens	Large	Middle	10,680,497	3,693.72	**2,892**
Mustang	Canadian	Large	Middle	22,922,984	7,955.07	**2,882**
Enid	Garfield	Large	Middle	18,087,989	6,365.31	**2,842**
Sapulpa	Creek	Large	Middle	12,043,704	4,265.37	**2,824**
Yukon	Canadian	Large	Middle	18,823,022	6,774.95	**2,778**
Choctaw/Nic. Park	Oklahoma	Large	Middle	12,990,285	4,743.66	**2,738**
Durant	Bryan	Large	Middle	8,548,605	3,184.36	**2,685**
Claremore	Rogers	Large	Middle	10,589,249	4,126.34	**2,566**

Harrah	Oklahoma	Large	Middle	5,924,628	2,314.06	**2,560**
Ada	Pontotoc	Large	Middle	6,639,139	2,647.29	**2,508**
Elk City	Beckham	Large	Middle	5,605,263	2,246.08	**2,496**
Chickasha	Grady	Large	Low	6,232,450	2,598.79	**2,398**
Sand Springs	Tulsa	Large	Low	12,174,275	5,293.24	**2,300**
McAlester	Pittsburg	Large	Low	6,212,178	2,750.69	**2,258**
Shawnee	Pottawatomie	Large	Low	8,790,754	3,903.58	**2,252**
Poteau	Le Flore	Large	Low	4,935,406	2,217.43	**2,226**
Skiatook	Tulsa	Large	Low	5,077,807	2,488.39	**2,041**
Lawton	Comanche	Large	Low	33,466,157	16,701.68	**2,004**
Sallisaw	Sequoyah	Large	Low	4,229,504	2,133.15	**1,983**
Wagoner	Wagoner	Large	Low	4,745,669	2,401.28	**1,976**
Miami	Ottawa	Large	Low	4,913,716	2,555.10	**1,923**
Coweta	Wagoner	Large	Low	5,976,981	3,108.08	**1,923**
Collinsville	Tulsa	Large	Low	4,380,011	2,303.10	**1,902**
Glenpool	Tulsa	Large	Low	4,361,848	2,342.35	**1,862**
El Reno	Canadian	Large	Low	4,618,466	2,492.77	**1,853**
Altus	Jackson	Large	Low	7,330,467	3,991.17	**1,837**
Tahlequah	Cherokee	Large	Low	6,339,629	3,518.74	**1,802**
Noble	Cleveland	Large	Low	4,883,486	2,889.92	**1,690**
Tecumseh	Pottawatomie	Large	Low	2,180,260	2,237.12	**975**
Sayre	Beckham	Medium	High	7,035,884	672.53	**10,462**
Luther	Oklahoma	Medium	High	8,424,006	821.24	**10,258**
Pioneer-Plsnt. Vale	Garfield	Medium	High	3,626,108	519.98	**6,974**
Valliant	Mc Curtain	Medium	High	6,758,002	1,000.08	**6,757**
Alva	Woods	Medium	High	5,937,205	901.81	**6,584**
Oologah-Talala	Rogers	Medium	High	11,166,977	1,803.54	**6,192**
Fort Gibson	Muskogee	Medium	High	11,186,574	1,892.84	**5,910**
Ketchum	Craig	Medium	High	3,626,380	681.36	**5,322**
Merritt	Beckham	Medium	High	2,671,169	515.97	**5,177**
Konawa	Seminole	Medium	High	3,772,208	734.51	**5,136**
Cache	Comanche	Medium	High	7,887,800	1,536.66	**5,133**
Wynnewood	Garvin	Medium	High	3,179,980	661.27	**4,809**
Hooker	Texas	Medium	High	2,417,788	513.26	**4,711**
Coalgate	Coal	Medium	High	3,392,065	738.36	**4,594**
Weatherford	Custer	Medium	High	7,811,536	1,752.65	**4,457**
Chisholm	Garfield	Medium	High	3,767,874	847.64	**4,445**
Newcastle	Mc Clain	Medium	High	5,584,946	1,389.62	**4,019**

Fairview	Major	Medium	High	2,632,640	678.12	**3,882**
Plainview	Carter	Medium	High	5,245,791	1,354.52	**3,873**
Hennessey	Kingfisher	Medium	High	2,886,673	818.18	**3,528**
Verdigris	Rogers	Medium	High	4,180,183	1,190.92	**3,510**
Silo	Bryan	Medium	High	2,500,287	719.16	**3,477**
Kingston	Marshall	Medium	High	3,708,085	1,080.83	**3,431**
Kingfisher	Kingfisher	Medium	High	4,067,092	1,196.46	**3,399**
Perry	Noble	Medium	High	3,936,690	1,192.21	**3,302**
Cushing	Payne	Medium	High	5,921,904	1,799.27	**3,291**
Stroud	Lincoln	Medium	High	2,797,076	850.53	**3,289**
Watonga	Blaine	Medium	High	2,642,170	804.37	**3,285**
Chouteau-Mazie	Mayes	Medium	High	3,186,959	988.00	**3,226**
Rush Springs	Grady	Medium	High	1,921,293	605.16	**3,175**
Hollis	Harmon	Medium	High	1,687,993	531.94	**3,173**
Hinton	Caddo	Medium	High	1,776,411	568.72	**3,124**
Morrison	Noble	Medium	High	1,542,731	502.89	**3,068**
Crooked Oak	Oklahoma	Medium	High	3,173,498	1,035.98	**3,063**
Elmore City-Pernell	Garvin	Medium	High	1,550,240	510.69	**3,036**
Snyder	Kiowa	Medium	High	1,574,203	523.25	**3,009**
Caney Valley	Washington	Medium	High	2,434,533	813.35	**2,993**
Millwood	Oklahoma	Medium	High	2,960,947	1,027.84	**2,881**
Eufaula	Mc Intosh	Medium	High	3,182,996	1,156.13	**2,753**
Boone-Apache	Caddo	Medium	High	1,599,147	599.32	**2,668**
Okmulgee	Okmulgee	Medium	High	4,863,609	1,823.76	**2,667**
Checotah	Mc Intosh	Medium	High	3,802,639	1,451.87	**2,619**
Byng	Pontotoc	Medium	High	4,335,562	1,673.85	**2,590**
Pawnee	Pawnee	Medium	High	1,938,291	750.53	**2,583**
Crescent	Logan	Medium	High	1,701,010	661.72	**2,571**
Wilburton	Latimer	Medium	High	2,695,544	1,052.74	**2,561**
Calera	Bryan	Medium	High	1,550,828	613.78	**2,527**
Lindsay	Garvin	Medium	High	2,925,563	1,159.30	**2,524**
Pauls Valley	Garvin	Medium	High	3,287,123	1,325.43	**2,480**
Vinita	Craig	Medium	High	4,103,557	1,666.24	**2,463**
Marlow	Stephens	Medium	High	3,283,646	1,334.14	**2,461**
Gore	Sequoyah	Medium	High	1,340,873	574.82	**2,333**
Davis	Murray	Medium	High	2,093,353	900.81	**2,324**
Fairland	Ottawa	Medium	High	1,274,511	552.48	**2,307**
Keys	Cherokee	Medium	High	2,008,855	872.76	**2,302**
Healdton	Carter	Medium	Middle	1,257,064	558.26	**2,252**

Spiro	LeFlore	Medium	Middle	2,794,996	1,242.58	**2,249**
Perkins-Tryon	Payne	Medium	Middle	3,027,507	1,351.32	**2,240**
Clinton	Custer	Medium	Middle	4,230,250	1,893.15	**2,235**
Panama	Le Flore	Medium	Middle	1,687,205	757.00	**2,229**
Tuttle	Grady	Medium	Middle	3,572,152	1,610.50	**2,218**
Rock Creek	Bryan	Medium	Middle	1,146,467	519.73	**2,206**
Oklahoma Union	Nowata	Medium	Middle	1,423,200	647.08	**2,199**
Cordell	Washita	Medium	Middle	1,537,026	701.52	**2,191**
Minco	Grady	Medium	Middle	1,170,489	540.87	**2,164**
Holdenville	Hughes	Medium	Middle	2,369,151	1,096.58	**2,160**
Nowata	Nowata	Medium	Middle	2,319,331	1,084.13	**2,139**
Blanchard	Mc Clain	Medium	Middle	3,261,909	1,534.83	**2,125**
Burns Flat-Dill City	Washita	Medium	Middle	1,415,864	666.45	**2,124**
Drumright	Creek	Medium	Middle	1,362,369	650.84	**2,093**
Jones	Oklahoma	Medium	Middle	2,215,947	1,061.21	**2,088**
Mangum	Greer	Medium	Middle	1,453,441	699.41	**2,078**
Porter Consolidated	Wagoner	Medium	Middle	1,099,858	534.85	**2,056**
Jay	Delaware	Medium	Middle	3,715,578	1,807.32	**2,056**
Chandler	Lincoln	Medium	Middle	2,460,852	1,205.35	**2,042**
Walters	Cotton	Medium	Middle	1,409,039	695.74	**2,025**
Henryetta	Okmulgee	Medium	Middle	2,548,201	1,269.91	**2,007**
Adair	Mayes	Medium	Middle	1,914,630	956.48	**2,002**
Atoka	Atoka	Medium	Middle	1,793,500	904.15	**1,984**
Comanche	Stephens	Medium	Middle	2,181,248	1,111.83	**1,962**
Marietta	Love	Medium	Middle	1,829,466	936.40	**1,954**
Berryhill	Tulsa	Medium	Middle	2,421,524	1,240.19	**1,953**
Madill	Marshall	Medium	Middle	3,445,611	1,764.83	**1,952**
Commerce	Ottawa	Medium	Middle	1,725,620	890.97	**1,937**
Wilson	Carter	Medium	Middle	976,986	507.62	**1,925**
Liberty	Tulsa	Medium	Middle	1,146,558	603.96	**1,898**
Stratford	Garvin	Medium	Middle	1,083,726	572.05	**1,894**
Mannford	Creek	Medium	Middle	2,855,629	1,536.70	**1,858**
Purcell	Mc Clain	Medium	Middle	2,619,855	1,421.06	**1,844**
Frederick	Tillman	Medium	Middle	1,779,903	965.87	**1,843**
Inola	Rogers	Medium	Middle	2,425,328	1,317.71	**1,841**
Tishomingo	Johnston	Medium	Middle	1,654,681	901.66	**1,835**
Stilwell	Adair	Medium	Middle	2,630,191	1,446.79	**1,818**
Wellston	Lincoln	Medium	Middle	1,257,496	695.16	**1,809**
Carnegie	Caddo	Medium	Middle	1,079,530	597.34	**1,807**

Bridge Creek	Grady	Medium	Middle	2,264,215	1,254.59	**1,805**
Bristow	Creek	Medium	Middle	3,037,311	1,692.88	**1,794**
Heavener	Le Flore	Medium	Middle	1,729,553	968.80	**1,785**
Washington	Mc Clain	Medium	Middle	1,550,494	872.43	**1,777**
Hobart	Kiowa	Medium	Middle	1,489,374	838.29	**1,777**
Chelsea	Rogers	Medium	Middle	1,848,128	1,040.96	**1,775**
Quinton	Pittsburg	Medium	Middle	899,219	506.60	**1,775**
Warner	Muskogee	Medium	Middle	1,155,424	651.00	**1,775**
Elgin	Comanche	Medium	Middle	2,617,933	1,476.88	**1,773**
Beggs	Okmulgee	Medium	Middle	1,993,023	1,131.44	**1,761**
Pawhuska	Osage	Medium	Middle	1,710,253	971.19	**1,761**
Hilldale	Muskogee	Medium	Middle	3,162,848	1,803.57	**1,754**
Stigler	Haskell	Medium	Middle	2,209,242	1,261.99	**1,751**
Kellyville	Creek	Medium	Middle	2,125,999	1,216.25	**1,748**
Cleveland	Pawnee	Medium	Middle	3,074,529	1,762.13	**1,745**
Hartshorne	Pittsburg	Medium	Middle	1,264,049	725.94	**1,741**
Westville	Adair	Medium	Low	1,861,034	1,090.97	**1,706**
Hominy	Osage	Medium	Low	1,068,330	629.04	**1,698**
Lone Grove	Carter	Medium	Low	2,649,274	1,571.26	**1,686**
Hugo	Choctaw	Medium	Low	2,294,075	1,361.12	**1,685**
Sequoyah	Rogers	Medium	Low	2,263,502	1,347.08	**1,680**
Newkirk	Kay	Medium	Low	1,209,619	719.93	**1,680**
Pocola	Le Flore	Medium	Low	1,473,995	878.39	**1,678**
Yale	Payne	Medium	Low	902,581	538.94	**1,675**
Dewey	Washington	Medium	Low	1,924,788	1,158.01	**1,662**
Haskell	Muskogee	Medium	Low	1,538,322	929.83	**1,654**
Colbert	Bryan	Medium	Low	1,344,045	814.94	**1,649**
Anadarko	Caddo	Medium	Low	3,115,456	1,892.15	**1,647**
Sulphur	Murray	Medium	Low	2,257,637	1,377.26	**1,639**
Latta	Pontotoc	Medium	Low	1,121,308	694.62	**1,614**
Antlers	Pushmataha	Medium	Low	1,707,585	1,068.14	**1,599**
McLoud	Pottawatomie	Medium	Low	2,827,672	1,772.39	**1,595**
Tonkawa	Kay	Medium	Low	1,300,654	816.19	**1,594**
Dickson	Carter	Medium	Low	1,935,281	1,228.51	**1,575**
Prague	Lincoln	Medium	Low	1,650,027	1,047.70	**1,575**
Broken Bow	Mc Curtain	Medium	Low	2,764,894	1,771.41	**1,561**
Seminole	Seminole	Medium	Low	2,579,977	1,656.81	**1,557**
Meeker	Lincoln	Medium	Low	1,384,433	889.15	**1,557**
Mounds	Creek	Medium	Low	1,110,027	728.78	**1,523**
Empire	Stephens	Medium	Low	811,528	533.01	**1,523**

Blackwell	Kay	Medium	Low	2,394,382	1,581.89	**1,514**
Roland	Sequoyah	Medium	Low	1,912,178	1,299.84	**1,471**
Sperry	Tulsa	Medium	Low	1,851,022	1,259.27	**1,470**
Wewoka	Seminole	Medium	Low	962,007	657.44	**1,463**
Wyandotte	Ottawa	Medium	Low	1,170,443	812.81	**1,440**
Vanoss	Pontotoc	Medium	Low	717,196	507.16	**1,414**
Idabel	Mc Curtain	Medium	Low	2,103,125	1,490.61	**1,411**
Okemah	Okfuskee	Medium	Low	1,246,657	885.60	**1,408**
Quapaw	Ottawa	Medium	Low	977,577	695.56	**1,405**
Salina	Mayes	Medium	Low	1,145,952	831.57	**1,378**
Hulbert	Cherokee	Medium	Low	804,463	603.14	**1,334**
Muldrow	Sequoyah	Medium	Low	2,303,533	1,733.24	**1,329**
Dale	Pottawatomie	Medium	Low	918,102	701.84	**1,308**
Dibble	Mc Clain	Medium	Low	866,139	666.88	**1,299**
Vian	Sequoyah	Medium	Low	1,321,441	1,019.21	**1,297**
Locust Grove	Mayes	Medium	Low	2,040,596	1,636.07	**1,247**
Preston	Okmulgee	Medium	Low	680,486	551.77	**1,233**
Lexington	Cleveland	Medium	Low	1,357,878	1,124.08	**1,208**
Central	Sequoyah	Medium	Low	612,788	516.99	**1,185**
Kansas	Delaware	Medium	Low	1,093,533	932.64	**1,173**
Little Axe	Cleveland	Medium	Low	1,468,178	1,264.37	**1,161**
Bethel	Pottawatomie	Medium	Low	1,509,905	1,319.75	**1,144**
Wister	Le Flore	Medium	Low	631,334	565.44	**1,117**
Foyil	Rogers	Medium	Low	792,716	716.53	**1,106**
Morris	Okmulgee	Medium	Low	1,133,508	1,052.70	**1,077**
Colcord	Delaware	Medium	Low	727,388	765.65	**950**
Porum	Muskogee	Medium	Low	491,088	528.85	**929**
Haworth	Mc Curtain	Medium	Low	520,877	565.37	**921**
Talihina	Le Flore	Medium	Low	514,908	585.84	**879**
Oktaha	Muskogee	Medium	Low	593,401	682.45	**870**
Bethany	Oklahoma	Medium	Low	1,096,485	1,493.57	**734**
Sweetwater	Roger Mills	Small	High	2,612,804	58.82	**44,420**
Wakita	Grant	Small	High	2,336,888	81.90	**28,533**
Kiowa	Pittsburg	Small	High	7,666,174	298.33	**25,697**
Balko	Beaver	Small	High	2,412,839	130.12	**18,543**
Frontier	Noble	Small	High	6,557,753	396.03	**16,559**
Freedom	Woods	Small	High	1,037,802	73.97	**14,030**
Forgan	Beaver	Small	High	2,562,485	192.97	**13,279**
Taloga	Dewey	Small	High	1,343,372	105.26	**12,762**
Yarbrough	Texas	Small	High	1,427,239	113.52	**12,573**

Cheyenne	Roger Mills	Small	High	3,377,314	271.56	**12,437**
Medford	Grant	Small	High	3,018,197	257.70	**11,712**
Hammon	Roger Mills	Small	High	2,384,234	208.07	**11,459**
Keyes	Cimarron	Small	High	937,662	84.48	**11,099**
Butler	Custer	Small	High	867,657	82.27	**10,546**
Deer Creek-Lamont	Grant	Small	High	2,289,526	220.47	**10,385**
Mtn. View-Gotebo	Kiowa	Small	High	2,791,272	273.32	**10,212**
Moss	Hughes	Small	High	2,711,547	265.68	**10,206**
Cashion	Kingfisher	Small	High	5,011,333	494.62	**10,132**
Mill Creek	Johnston	Small	High	1,311,891	148.39	**8,841**
Reydon	Roger Mills	Small	High	838,855	98.59	**8,509**
Springer	Carter	Small	High	1,619,259	192.08	**8,430**
Burlington	Alfalfa	Small	High	1,187,143	142.24	**8,346**
Waynoka	Woods	Small	High	2,039,514	248.20	**8,217**
Okarche	Kingfisher	Small	High	2,095,188	258.90	**8,093**
Laverne	Harper	Small	High	3,682,312	461.29	**7,983**
Timberlake	Alfalfa	Small	High	1,968,074	251.71	**7,819**
Hardesty	Texas	Small	High	776,617	102.91	**7,547**
Leedey	Roger Mills	Small	High	1,397,312	189.00	**7,393**
Buffalo	Harper	Small	High	1,957,490	269.49	**7,264**
Turpin	Beaver	Small	High	3,029,238	424.01	**7,144**
Aline-Cleo	Major	Small	High	1,073,868	151.49	**7,089**
Kinta	Haskell	Small	High	1,133,202	163.43	**6,934**
Billings	Noble	Small	High	832,485	120.37	**6,916**
Arnett	Ellis	Small	High	1,174,995	169.98	**6,913**
Mooreland	Woodward	Small	High	3,278,862	476.06	**6,887**
Lomega	Kingfisher	Small	High	1,170,667	186.68	**6,271**
Washita Heights	Washita	Small	High	941,263	159.35	**5,907**
Fox	Carter	Small	High	1,845,697	318.60	**5,793**
Shattuck	Ellis	Small	High	1,455,408	255.74	**5,691**
Felt	Cimarron	Small	High	461,531	82.62	**5,586**
Depew	Creek	Small	High	1,945,277	349.11	**5,572**
Thomas-Fay-Custer	Custer	Small	High	2,672,825	487.02	**5,488**
Goodwell	Texas	Small	High	1,025,867	187.05	**5,484**
Covington-Douglas	Garfield	Small	High	1,474,843	270.12	**5,460**
Kremlin-Hillsdale	Garfield	Small	High	1,520,004	278.70	**5,454**
Cimarron	Major	Small	High	1,488,066	276.71	**5,378**
Beaver	Beaver	Small	High	1,993,766	371.25	**5,370**

Duke	Jackson	Small	High	1,065,543	201.87	**5,278**
Red Oak	Latimer	Small	High	1,090,760	210.30	**5,187**
Lone Wolf	Kiowa	Small	High	569,518	110.56	**5,151**
Gage	Ellis	Small	High	605,663	117.70	**5,146**
Canute	Washita	Small	High	1,496,759	293.80	**5,094**
Texhoma	Texas	Small	High	1,259,068	258.20	**4,876**
Mulhall-Orlando	Logan	Small	High	1,111,106	238.45	**4,660**
Pond Creek-Hunter	Grant	Small	High	1,515,871	327.87	**4,623**
Seiling	Dewey	Small	High	1,650,693	357.87	**4,613**
Velma-Alma	Stephens	Small	High	2,025,856	439.49	**4,610**
Cement	Caddo	Small	High	1,194,337	260.45	**4,586**
Stuart	Hughes	Small	High	1,324,352	294.22	**4,501**
Fort Supply	Woodward	Small	High	567,363	128.00	**4,433**
Braman	Kay	Small	High	559,273	127.56	**4,384**
Vici	Dewey	Small	High	1,254,967	286.67	**4,378**
Sentinel	Washita	Small	High	1,345,484	307.58	**4,374**
Okeene	Blaine	Small	High	1,561,543	357.11	**4,373**
Sharon-Mutual	Woodward	Small	High	1,101,640	254.83	**4,323**
Drummond	Garfield	Small	High	1,089,016	253.64	**4,294**
Canadian	Pittsburg	Small	High	1,821,414	440.43	**4,136**
Canton	Blaine	Small	High	1,548,942	376.00	**4,120**
Turner	Love	Small	Middle	1,134,549	282.92	**4,010**
Garber	Garfield	Small	Middle	1,335,897	333.21	**4,009**
Boise City	Cimarron	Small	Middle	1,126,491	281.09	**4,008**
Calvin	Hughes	Small	Middle	716,206	178.85	**4,005**
Shidler	Osage	Small	Middle	960,599	244.97	**3,921**
Eldorado	Jackson	Small	Middle	452,196	117.20	**3,858**
Cherokee	Alfalfa	Small	Middle	1,258,971	331.12	**3,802**
Bluejacket	Craig	Small	Middle	736,951	195.07	**3,778**
Waukomis	Garfield	Small	Middle	1,251,442	332.36	**3,765**
Davidson	Tillman	Small	Middle	434,075	118.86	**3,652**
Kiefer	Creek	Small	Middle	1,329,799	368.82	**3,606**
Binger-Oney	Caddo	Small	Middle	1,182,061	334.04	**3,539**
Coyle	Logan	Small	Middle	1,305,039	369.30	**3,534**
Fargo	Ellis	Small	Middle	745,425	221.36	**3,367**
Paden	Okfuskee	Small	Middle	883,945	264.32	**3,344**
Union City	Canadian	Small	Middle	862,401	259.19	**3,327**
Arapaho	Custer	Small	Middle	949,891	285.49	**3,327**
Geronimo	Comanche	Small	Middle	1,073,452	327.39	**3,279**

Buffalo Valley	Latimer	Small	Middle	602,924	187.68	**3,213**
Tupelo	Coal	Small	Middle	849,397	265.65	**3,197**
Geary	Blaine	Small	Middle	1,298,304	409.20	**3,173**
Hydro-Eakly	Caddo	Small	Middle	1,480,043	468.45	**3,159**
Calumet	Canadian	Small	Middle	831,632	264.97	**3,139**
Dover	Kingfisher	Small	Middle	770,494	249.53	**3,088**
Prue	Osage	Small	Middle	1,094,854	357.41	**3,063**
Ninnekah	Grady	Small	Middle	1,425,374	465.95	**3,059**
Bray-Doyle	Stephens	Small	Middle	1,414,395	467.58	**3,025**
Ringwood	Major	Small	Middle	1,112,104	375.78	**2,959**
Temple	Cotton	Small	Middle	725,175	245.19	**2,958**
Smithville	Mc Curtain	Small	Middle	867,890	294.36	**2,948**
Boynton-Moton	Muskogee	Small	Middle	378,498	130.13	**2,909**
Stringtown	Atoka	Small	Middle	557,493	192.47	**2,897**
Afton	Ottawa	Small	Middle	1,337,728	470.99	**2,840**
Copan	Washington	Small	Middle	937,396	331.79	**2,825**
Amber-Pocasset	Grady	Small	Middle	1,261,560	450.73	**2,799**
Weleetka	Okfuskee	Small	Middle	1,279,340	457.26	**2,798**
Stonewall	Pontotoc	Small	Middle	1,094,147	393.60	**2,780**
Granite	Greer	Small	Middle	726,188	262.61	**2,765**
Waurika	Jefferson	Small	Middle	1,164,318	429.61	**2,710**
Crowder	Pittsburg	Small	Middle	1,168,958	434.27	**2,692**
Big Pasture	Cotton	Small	Middle	704,052	262.28	**2,684**
Coleman	Johnston	Small	Middle	512,908	191.15	**2,683**
Pittsburg	Pittsburg	Small	Middle	424,675	158.84	**2,674**
Verden	Grady	Small	Middle	874,136	327.98	**2,665**
Panola	Latimer	Small	Middle	788,897	298.31	**2,645**
Erick	Beckham	Small	Middle	649,411	246.78	**2,632**
Woodland	Osage	Small	Middle	1,160,051	441.86	**2,625**
Tyrone	Texas	Small	Middle	602,490	229.60	**2,624**
Wayne	Mc Clain	Small	Middle	1,180,171	452.63	**2,607**
White Oak	Craig	Small	Middle	532,529	205.25	**2,595**
Welch	Craig	Small	Middle	1,124,180	434.15	**2,589**
Alex	Grady	Small	Middle	1,017,916	395.80	**2,572**
Chattanooga	Comanche	Small	Middle	719,635	280.91	**2,562**
Thackerville	Love	Small	Middle	726,921	284.05	**2,559**
Gracemont	Caddo	Small	Middle	444,120	174.41	**2,546**
Lookeba Sickles	Caddo	Small	Middle	626,226	246.31	**2,542**
Hanna	Mc Intosh	Small	Middle	256,859	101.20	**2,538**

Wanette	Pottawatomie	Small	Middle	577,974	229.74	**2,516**
Bennington	Bryan	Small	Middle	668,637	266.18	**2,512**
Ryan	Jefferson	Small	Middle	623,975	250.86	**2,487**
Maysville	Garvin	Small	Middle	1,117,310	457.07	**2,445**
Butner	Seminole	Small	Middle	701,989	287.72	**2,440**
Glencoe	Payne	Small	Middle	845,408	354.36	**2,386**
Allen	Pontotoc	Small	Middle	1,045,244	441.71	**2,366**
Fort Cobb-Broxton	Caddo	Small	Middle	826,569	351.36	**2,352**
Cyril	Caddo	Small	Middle	824,514	354.20	**2,328**
Wapanucka	Johnston	Small	Middle	543,653	235.90	**2,305**
Eagletown	Mc Curtain	Small	Middle	542,036	238.31	**2,275**
Battiest	McCurtain	Small	Middle	559,099	245.82	**2,274**
Roff	Pontotoc	Small	Low	696,521	308.14	**2,260**
Cameron	Le Flore	Small	Low	966,527	433.35	**2,230**
Achille	Bryan	Small	Low	981,168	444.09	**2,209**
Strother	Seminole	Small	Low	768,657	348.96	**2,203**
Central High	Stephens	Small	Low	876,813	400.28	**2,190**
Wright City	Mc Curtain	Small	Low	1,092,026	499.20	**2,188**
Ripley	Payne	Small	Low	991,042	454.11	**2,182**
Barnsdall	Osage	Small	Low	1,024,724	470.03	**2,180**
Olive	Creek	Small	Low	901,724	416.53	**2,165**
Grandfield	Tillman	Small	Low	578,224	270.51	**2,138**
Caddo	Bryan	Small	Low	927,363	436.18	**2,126**
Whitesboro	Le Flore	Small	Low	391,207	184.87	**2,116**
Carney	Lincoln	Small	Low	442,418	210.07	**2,106**
Milburn	Johnston	Small	Low	445,687	218.54	**2,039**
Wynona	Osage	Small	Low	314,798	154.71	**2,035**
Bokoshe	Le Flore	Small	Low	534,324	264.38	**2,021**
Indianola	Pittsburg	Small	Low	677,890	337.12	**2,011**
Fletcher	Comanche	Small	Low	924,362	460.87	**2,006**
Webbers Falls	Muskogee	Small	Low	558,815	285.40	**1,958**
Wetumka	Hughes	Small	Low	805,337	411.49	**1,957**
Indiahoma	Comanche	Small	Low	407,586	208.51	**1,955**
Blair	Jackson	Small	Low	549,753	282.25	**1,948**
Olustee	Jackson	Small	Low	344,510	177.86	**1,937**
Haileyville	Pittsburg	Small	Low	935,711	484.06	**1,933**
Clayton	Pushmataha	Small	Low	631,344	326.78	**1,932**
Davenport	Lincoln	Small	Low	768,332	398.08	**1,930**
Navajo	Jackson	Small	Low	889,028	464.84	**1,913**
Le Flore	Le Flore	Small	Low	478,414	250.29	**1,911**

Picher-Cardin	Ottawa	Small	Low	266,221	139.99	**1,902**
Dustin	Hughes	Small	Low	254,746	136.70	**1,864**
Tipton	Tillman	Small	Low	587,579	316.22	**1,858**
Sasakwa	Seminole	Small	Low	398,790	217.22	**1,836**
Okay	Wagoner	Small	Low	884,952	490.56	**1,804**
Fort Towson	Choctaw	Small	Low	753,860	423.44	**1,780**
South Coffeyville	Nowata	Small	Low	525,518	296.14	**1,775**
Paoli	Garvin	Small	Low	487,306	275.04	**1,772**
Savanna	Pittsburg	Small	Low	744,032	422.37	**1,762**
New Lima	Seminole	Small	Low	502,251	285.62	**1,758**
McCurtain	Haskell	Small	Low	493,363	281.83	**1,751**
Sterling	Comanche	Small	Low	686,342	395.43	**1,736**
Ringling	Jefferson	Small	Low	835,718	494.51	**1,690**
Earlsboro	Pottawatomie	Small	Low	420,721	249.12	**1,689**
Caney	Atoka	Small	Low	447,078	271.50	**1,647**
Moyers	Pushmataha	Small	Low	251,001	157.43	**1,594**
Oilton	Creek	Small	Low	524,253	335.04	**1,565**
Braggs	Muskogee	Small	Low	360,526	231.30	**1,559**
Mason	Okfuskee	Small	Low	370,514	245.33	**1,510**
Varnum	Seminole	Small	Low	432,933	289.01	**1,498**
Asher	Pottawatomie	Small	Low	345,494	232.29	**1,487**
Maud	Pottawatomie	Small	Low	479,836	332.15	**1,445**
Graham	Okfuskee	Small	Low	161,623	113.36	**1,426**
Boswell	Choctaw	Small	Low	529,715	373.36	**1,419**
Keota	Haskell	Small	Low	592,632	421.49	**1,406**
Macomb	Pottawatomie	Small	Low	475,638	350.83	**1,356**
Bowlegs	Seminole	Small	Low	458,866	343.46	**1,336**
Midway	Mc Intosh	Small	Low	338,013	260.45	**1,298**
Schulter	Okmulgee	Small	Low	273,971	215.11	**1,274**
Arkoma	Le Flore	Small	Low	500,896	401.71	**1,247**
Gans	Sequoyah	Small	Low	479,871	392.32	**1,223**
Watts	Adair	Small	Low	467,137	389.78	**1,198**
Oaks-Mission	Delaware	Small	Low	359,404	309.70	**1,160**
Howe	Le Flore	Small	Low	534,164	460.49	**1,160**
Soper	Choctaw	Small	Low	405,129	349.94	**1,158**
Tushka	Atoka	Small	Low	456,419	430.53	**1,060**
Rattan	Pushmataha	Small	Low	505,964	497.09	**1,018**
Agra	Lincoln	Small	Low	400,711	429.30	**933**
Wilson	Okmulgee	Small	Low	285,500	316.05	**903**

Cave Springs	Adair	Small	Low	151,512	195.96	**773**
Dewar	Okmulgee	Small	Low	320,458	433.10	**740**

APPENDIX D

INTERVIEW GUIDE FOR KEY INFORMANTS

The purposively selected experts in the area of school finance were Ms. Christine York, Chief Financial Officer of Strong City Public Schools and Dr. Michelle Grissom, Assistant Superintendent and Chief Financial Officer of Lawrence Public Schools. Ms. York and Dr. Grissom are experts in Oklahoma school finance.

History of capital outlay provisions in Oklahoma;

History of legal proceedings involving Oklahoma school finance;

School districts to be targeted for the survey;

Assessed valuation as a basis for capital outlay;

The annual five mill building fund levy;

The 10% limitation of assessed value for bond issue purposes;

Adequacy and equity issues for capital spending;

Current climate for legislative change.

APPENDIX E

SUPERINTENDENT INTERVIEW QUESTIONS

The researcher will interview nine superintendents of Oklahoma school districts. These interviews will be performed in person, and each will last between 45 and 90 minutes. The interviewees will represent districts in nine categories, as follows: large ADM (2,000+) with high, medium, and low assessed valuation per student, middle ADM (500-1,999) with high, medium, and low assessed valuation per student, and low ADM (<500) with high, medium, and low assessed valuation per student. All interviews will be tape recorded and later transcribed. All questions will be directly tied to the effects of assessed valuation on capital outlay, and are listed as follows:

1. How does assessed valuation affect your building fund?
2. How does assessed valuation affect bond issues in your district?
3. Do you currently use alternative funding methods for capital outlay, such as tax increment financing or grant funding?
4. If you are superintendent of a low assessed valuation district, what alternative funding is available for capital outlay?
5. Is the current capital outlay system sufficient, and what would you recommend to improve it?

APPENDIX F

SAMPLE LETTER TO STUDY PARTICIPANTS

Dear Superintendent:

My name is Paul Haxton, and I am a doctoral student in Educational Leadership at Oklahoma State University. I would like to ask your assistance in my research project. All superintendents of PK – 12 public school districts in Oklahoma have been selected for the study. The purpose of this research is to study capital spending in Oklahoma public schools. The project addresses decision patterns for expenditures from the building and bond funds.

I know that your time is extremely valuable, but your responses to the 27 questions on the survey will be greatly appreciated. Your participation in this project will enable you to express your attitudes and opinions concerning the funding mechanisms for building fund and capital outlay projects.

If you are willing to assist in this research effort, please access the link below. Completion of this survey will take about 10 minutes.

Link to Questionnaire. (Press Control & Click on Link).

By accessing the website and completing the survey form, you are providing your consent to participate in this survey. No information in the survey instrument is specific to individual participants, nor is the survey designed in any way to track participants. The link will be active only until ***date.***

"There are no known risks associated with this project which are greater than those ordinarily encountered in daily life." Participation in this study is voluntary and subjects can discontinue the activity at any time.

Thank you in advance for your time and expertise. If you have any questions, you may contact me or my advisor.

Sincerely,

Paul R. Haxton
Professional Education
325G Willard, OSU
Stillwater, OK 74078
405-744-2247
paul.haxton@okstate.edu

Dr. Kenneth Stern, Assoc. Prof.
Educational Leadership
311 Willard, OSU
Stillwater, OK 74078
405-744-8929
k.stern@okstate.edu

If you have questions about your rights as a research volunteer, you may contact Dr. Shelia Kennison, IRB Chair, 219 Cordell North, Stillwater, OK 74078, 405-744-1676 or irb@okstate.edu.

APPENDIX G

SUPERINTENDENT SURVEY

CAPITAL OUTLAY

Please rate the following statements using this scale:

Frequency: 1 = Almost Never, 2 = Sometimes, 3 = About Half the Time, 4 = Usually, 5 = Almost Always

Section 1: Building Fund

The building fund for Oklahoma school districts is established through a five mill levy on the assessed value of taxable property in the district. In my district, this system of funding provides sufficient moneys to fund the following:

1. _____ Building repairs;
2. _____ Building maintenance;
3. _____ Building remodeling;
4. _____ Erecting buildings;
5. _____ Purchase of furniture and equipment;
6. _____ Purchase of computer software;
7. _____ Purchase of telecommunications services;
8. _____ Utility and energy costs;
9. _____ Purchase and maintenance of safety and security equipment;
10. _____ Salaries for security personnel;
11. _____ Fire and casualty insurance premiums.

Section 2: Capital Bond Projects

The chief way that a school district can acquire debt is through the issue of general obligation bonds. Districts can vote up to 10% of the net assessed valuation of the taxable property in the district. In my district, this system of funding provides sufficient moneys to fund the following:

12. _____ Purchase of land for school sites;
13. _____ Improvement of school sites;
14. _____ New construction;
15. _____ Building repairs;
16. _____ Building remodeling;
17. _____ Purchase of furniture, fixtures and equipment;
18. _____ Purchase of transportation equipment.

In my district, voters are willing to approve a bond issue at the 60% super-majority level for the following:

19. _____ New construction;
20. _____ Building repairs and/or remodeling;
21. _____ Purchase of furniture, fixtures and equipment, including transportation.

Section 3: Other Capital Outlay Questions

22. _____ Capital outlay purchases are sometimes postponed until a bond issue election is held;
23. _____ Since assessed valuation often times limits bonding capacity, a series bond election is used or considered for capital building projects;
24. _____ Tax increment financing is used or considered for capital building projects;
25. _____ Capital outlay purchases are sometimes made from grant funding.

Section 4: Open Ended Questions

26. The five mill building fund levy is based on district assessed valuation. Do you suggest any changes to this system?

27. Bond issue limits are based on district assessed valuation. Do you suggest any changes to this system?

APPENDIX H

INFORMED CONSENT LETTER

INFORMED CONSENT DOCUMENT

Oklahoma State University

The purpose of this study is to examine the effects of district assessed valuation on capital spending in Oklahoma public school districts.

With your permission, the interview will be recorded using a handheld digital recorder. The length of the interview will be between 45 and 90 minutes. Also, with your permission, digital pictures will be taken of the interview site.

There are no known risks associated with this project which are greater than those ordinarily encountered in daily life. Participation in this study is voluntary and subjects can discontinue the activity at any time.

The interview will be recorded and transcribed. All participants will be assigned a pseudonym (name and school district) for identity protection. This pseudonym will be used throughout the interview, writing, and project analysis process. I will make personal observations and take notes during the interview. All notes, recordings and accompanying data will be transcribed electronically and kept in a lock box at my private home office. Strict confidentiality will be maintained at all times. The materials will be destroyed after the dissertation has been published.

There will be no compensation for participation in this study. Your participation in this project will enable you to express your attitudes and opinions concerning the capital outlay funding process in Oklahoma school districts.

If you have questions about the research and your rights as a participant, you may contact me or my advisor. For information on subjects' rights, write Dr. Shelia Kennison, IRB Chair, 415 Whitehurst Hall, Oklahoma State University, Stillwater, OK 74078 or call her at 405-744-1676.

Paul R. Haxton – Principal Investigator
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Dr. Kenneth Stern, Assoc. Prof.
Educational Leadership
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Stillwater, OK 74078
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I have read and fully understand the consent form. I sign it freely and voluntarily. A copy of this form has been given to me.

_____ _____

Signature of Participant Date

I certify that I have personally explained this document before requesting that the participant sign it.

_____ _____

APPENDIX I

CAPITAL FUNDING IN OKLAHOMA

SCHOOL DISTRICTS

High Assessed Valuation

Building Fund

The building fund for Oklahoma school districts is established through a five mill levy on the assessed value of taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
1	Building repairs	7	17	12	7	4	47	2.7	1.36	1.17
2	Building maintenance	5	15	8	14	5	47	3.0	1.50	1.22
3	Building remodeling	28	11	2	3	2	46	1.7	1.24	1.11
4	Erecting buildings	43	22	0	1	1	47	1.2	0.55	0.74
5	Purchase of furniture & equipment	10	22	8	3	4	47	2.3	1.32	1.15
6	Purchase of computer software	33	9	5	0	0	47	1.4	0.46	0.68
7	Purchase of telecommunications services	38	7	1	1	0	47	1.3	0.37	0.61
8	Utility & energy costs	23	7	7	6	4	47	2.2	1.93	1.39
9	Purchase & maintenance of safety & security equipment	15	24	5	1	1	46	1.9	0.72	0.85
10	Salaries for security personnel	39	5	0	2	0	46	1.2	0.45	0.67
11	Fire & casualty insurance premiums	21	16	2	2	5	46	2.0	1.69	1.30
	Mean – Building Fund							**1.9**		

High Assessed Valuation

Capital Bond Projects

The chief way that a school district can acquire debt is through the issue of general obligation bonds. Districts can vote up to 10% of the net assessed valuation of the taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
12	Purchase of land for school sites	15	9	4	11	7	46	2.7	2.31	1.52
13	Improvement of school sites	6	5	5	22	9	47	3.5	1.65	1.28
14	New construction	4	4	5	15	19	47	3.9	1.64	1.28
15	Building repairs	8	7	6	19	6	46	3.2	1.79	1.34
16	Building remodeling	6	7	6	21	6	46	3.3	1.59	1.26
17	Purchase of furniture, fixtures & equipment	8	9	7	19	4	47	3.0	1.65	1.28
18	Purchase of transportation equipment	7	4	5	14	17	47	3.6	2.06	1.44

In my district, voters are willing to approve a bond issue at the 60% super-majority level for the following:

19	New construction	4	2	10	15	16	47	3.8	1.48	1.21
20	Building repairs and/or remodeling	5	6	9	12	15	47	3.6	1.82	1.35
21	Purchase of furniture, fixtures & equipment	7	4	8	14	14	47	3.5	1.95	1.40

Mean – Capital Bond Projects **3.4**

Other Capital Outlay Questions

22	Capital outlay purchases are sometimes postponed until a bond issue election is held	1	2	2	20	21	46	4.3	0.82	0.91
23	Since assessed valuation often times limits bonding capacity, a series bond election is used or considered for capital building projects	20	3	5	9	9	46	2.7	2.72	1.65
24	Tax increment financing is used or considered for capital building projects	34	7	2	1	2	46	1.5	1.01	1.01
25	Capital outlay purchases are sometimes from grant funding	32	9	1	2	2	46	1.5	1.10	1.05

Mean – Other Capital Outlay Questions **2.5**

Middle Assessed Valuation

Building Fund

The building fund for Oklahoma school districts is established through a five mill levy on the assessed value of taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
1	Building repairs	8	26	6	9	0	49	2.3	0.93	0.97
2	Building maintenance	9	26	4	9	1	49	2.3	1.10	1.05
3	Building remodeling	37	9	1	1	0	48	1.3	0.38	0.62
4	Erecting buildings	47	1	0	0	1	49	1.1	0.34	0.59
5	Purchase of furniture & equipment	18	26	4	1	0	49	1.8	0.48	0.69
6	Purchase of computer software	38	10	0	1	0	49	1.3	0.32	0.57
7	Purchase of telecommunications services	36	12	1	0	0	49	1.3	0.25	0.50
8	Utility & energy costs	29	15	1	4	0	49	1.6	0.79	0.89
9	Purchase & maintenance of safety & security equipment	27	16	3	3	0	49	1.6	0.74	0.86
10	Salaries for security personnel	45	2	0	0	1	48	1.1	0.37	0.61
11	Fire & casualty insurance premiums	33	11	3	2	0	49	1.5	0.63	0.79
	Mean – Building Fund							**1.6**		

Middle Assessed Valuation

Capital Bond Projects

The chief way that a school district can acquire debt is through the issue of general obligation bonds. Districts can vote up to 10% of the net assessed valuation of the taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
12	Purchase of land for school sites	21	15	4	8	0	48	2.0	1.21	1.10
13	Improvement of school sites	6	16	11	13	3	49	2.8	1.32	1.15
14	New construction	7	6	9	17	10	49	3.3	1.77	1.33
15	Building repairs	12	11	11	14	1	49	2.6	1.45	1.20
16	Building remodeling	13	10	8	15	3	49	2.7	1.76	1.33
17	Purchase of furniture, fixtures & equipment	17	14	4	13	1	49	2.3	1.60	1.26
18	Purchase of transportation equipment	16	7	7	12	7	49	2.7	2.24	1.50

In my district, voters are willing to approve a bond issue at the 60% super-majority level for the following:

19	New construction	1	4	7	19	18	49	4.0	1.04	1.02
20	Building repairs and/or remodeling	8	6	5	17	13	49	3.4	2.04	1.43
21	Purchase of furniture, fixtures & equipment	9	9	6	9	16	49	3.3	2.38	1.54

Mean – Capital Bond Projects **2.9**

Other Capital Outlay Questions

22	Capital outlay purchases are sometimes postponed until a bond issue election is held	2	1	6	14	26	49	4.2	1.06	1.03
23	Since assessed valuation often times limits bonding capacity, a series bond election is used or considered for capital building projects	7	4	10	11	17	49	3.6	2.00	1.42
24	Tax increment financing is used or considered for capital building projects	27	5	7	7	3	49	2.1	1.85	1.36
25	Capital outlay purchases are sometimes from grant funding	27	10	9	1	2	49	1.8	1.17	1.08

Mean – Other Capital Outlay Questions **2.9**

Low Assessed Valuation

Building Fund

The building fund for Oklahoma school districts is established through a five mill levy on the assessed value of taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
1	Building repairs	12	17	6	4	4	43	2.3	1.56	1.25
2	Building maintenance	9	17	6	9	2	43	2.5	1.40	1.18
3	Building remodeling	30	8	1	1	1	41	1.4	0.75	0.87
4	Erecting buildings	37	4	0	0	1	42	1.2	0.45	0.67
5	Purchase of furniture & equipment	19	19	3	1	1	43	1.7	0.77	0.88
6	Purchase of computer software	34	6	2	1	0	43	1.3	0.45	0.67
7	Purchase of telecommunications services	37	3	2	1	0	43	1.2	0.42	0.65
8	Utility & energy costs	34	5	2	1	1	43	1.4	0.76	0.87
9	Purchase & maintenance of safety & security equipment	33	8	2	0	0	43	1.3	0.30	0.55
10	Salaries for security personnel	39	3	1	0	0	43	1.1	0.15	0.39
11	Fire & casualty insurance premiums	37	4	1	1	0	43	1.2	0.36	0.60
	Mean – Building Fund							**1.5**		

Low Assessed Valuation

Capital Bond Projects

The chief way that a school district can acquire debt is through the issue of general obligation bonds. Districts can vote up to 10% of the net assessed valuation of the taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
12	Purchase of land for school sites	23	9	4	4	3	43	2.0	1.66	1.29
13	Improvement of school sites	9	15	8	5	5	42	2.6	1.67	1.29
14	New construction	8	8	7	12	8	43	3.1	1.99	1.41
15	Building repairs	13	10	11	6	1	41	2.3	1.32	1.15
16	Building remodeling	11	13	9	7	3	43	2.5	1.54	1.24
17	Purchase of furniture, fixtures & equipment	18	11	7	7	0	43	2.1	1.26	1.12
18	Purchase of transportation equipment	19	4	8	5	7	43	2.5	2.40	1.55

In my district, voters are willing to approve a bond issue at the 60% super-majority level for the following:

19	New construction	3	8	6	10	16	43	3.7	1.80	1.34
20	Building repairs and/or remodeling	9	7	6	6	15	43	3.3	2.53	1.59
21	Purchase of furniture, fixtures & equipment	11	8	6	6	12	43	3.0	2.52	1.59

Mean – Capital Bond Projects **2.7**

Other Capital Outlay Questions

22	Capital outlay purchases are sometimes postponed until a bond issue election is held	5	6	3	7	22	43	3.8	2.20	1.48
23	Since assessed valuation often times limits bonding capacity, a series bond election is used or considered for capital building projects	8	5	2	8	20	43	3.6	2.57	1.60
24	Tax increment financing is used or considered for capital building projects	27	4	2	4	6	43	2.0	2.36	1.54
25	Capital outlay purchases are sometimes from grant funding	20	8	8	5	2	43	2.1	1.56	1.25

Mean – Other Capital Outlay Questions **2.9**

Large School Districts (ADM > 2,000)

Building Fund

The building fund for Oklahoma school districts is established through a five mill levy on the assessed value of taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
1	Building repairs	3	12	2	3	1	21	2.4	1.15	1.07
2	Building maintenance	2	11	2	5	1	21	2.6	1.25	1.12
3	Building remodeling	13	6	1	1	0	21	1.5	0.66	0.81
4	Erecting buildings	21	0	0	0	0	21	1.0	0.00	0.00
5	Purchase of furniture & equipment	11	8	1	1	0	21	1.6	0.65	0.80
6	Purchase of computer software	16	4	1	0	0	21	1.3	0.31	0.56
7	Purchase of telecommunications services	18	3	0	0	0	21	1.1	0.13	0.36
8	Utility & energy costs	13	4	2	1	1	21	1.7	1.31	1.15
9	Purchase & maintenance of safety & security equipment	9	9	1	1	1	21	1.9	1.13	1.06
10	Salaries for security personnel	16	3	0	1	1	21	1.5	1.16	1.08
11	Fire & casualty insurance premiums	13	6	0	1	1	21	1.6	1.15	1.07
	Mean – Building Fund							**1.7**		

Large School Districts (ADM > 2,000)

Capital Bond Projects

The chief way that a school district can acquire debt is through the issue of general obligation bonds. Districts can vote up to 10% of the net assessed valuation of the taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
12	Purchase of land for school sites	9	4	0	7	1	21	2.4	2.15	1.47
13	Improvement of school sites	2	8	1	8	2	21	3.0	1.60	1.26
14	New construction	1	2	5	8	5	21	3.7	1.23	1.11
15	Building repairs	4	4	3	9	1	21	3.0	1.65	1.28
16	Building remodeling	4	5	1	8	3	21	3.0	2.05	1.43
17	Purchase of furniture, fixtures & equipment	2	7	2	9	1	21	3.0	1.40	1.18
18	Purchase of transportation equipment	5	3	4	5	4	21	3.0	2.20	1.48

In my district, voters are willing to approve a bond issue at the 60% super-majority level for the following:

19	New construction	0	3	0	7	11	21	4.2	1.09	1.04
20	Building repairs and/or remodeling	1	3	1	6	10	21	4.0	1.60	1.26
21	Purchase of furniture, fixtures & equipment	1	4	1	4	11	21	4.0	1.85	1.36
	Mean – Capital Bond Projects							**3.3**		

Other Capital Outlay Questions

22	Capital outlay purchases are sometimes postponed until a bond issue election is held	0	0	2	6	13	21	4.5	0.46	0.68
23	Since assessed valuation often times limits bonding capacity, a series bond election is used or considered for capital building projects	5	0	1	4	11	21	3.8	2.79	1.67
24	Tax increment financing is used or considered for capital building projects	15	2	0	3	1	21	1.7	1.71	1.31
25	Capital outlay purchases are sometimes from grant funding	16	4	1	0	0	21	1.3	0.31	0.56
	Mean – Other Capital Outlay Questions							**2.8**		

Medium School Districts (ADM 500 – 2,000)

Building Fund

The building fund for Oklahoma school districts is established through a five mill levy on the assessed value of taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
1	Building repairs	13	25	7	6	3	54	2.3	1.26	1.12
2	Building maintenance	11	23	6	12	2	54	2.5	1.35	1.16
3	Building remodeling	40	7	2	2	1	52	1.4	0.79	0.89
4	Erecting buildings	51	2	0	0	1	54	1.1	0.33	0.57
5	Purchase of furniture & equipment	20	25	7	1	1	54	1.9	0.73	0.86
6	Purchase of computer software	42	7	3	2	0	54	1.4	0.57	0.76
7	Purchase of telecommunications services	44	7	2	1	0	54	1.3	0.38	0.62
8	Utility & energy costs	37	8	3	4	2	54	1.6	1.26	1.12
9	Purchase & maintenance of safety & security equipment	34	15	4	1	0	54	1.5	0.52	0.72
10	Salaries for security personnel	50	3	1	0	0	54	1.1	0.12	0.35
11	Fire & casualty insurance premiums	39	10	3	1	1	54	1.4	0.70	0.84
	Mean – Building Fund							**1.6**		

Medium School Districts (ADM 500 – 2,000)

Capital Bond Projects

The chief way that a school district can acquire debt is through the issue of general obligation bonds. Districts can vote up to 10% of the net assessed valuation of the taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
12	Purchase of land for school sites	22	13	5	9	5	54	2.3	1.95	1.40
13	Improvement of school sites	7	12	12	15	8	54	3.1	1.63	1.28
14	New construction	4	7	8	17	18	54	3.7	1.61	1.27
15	Building repairs	15	9	11	14	3	52	2.6	1.73	1.31
16	Building remodeling	14	7	12	17	3	53	2.8	1.72	1.31
17	Purchase of furniture, fixtures & equipment	23	8	9	13	1	54	2.3	1.68	1.29
18	Purchase of transportation equipment	16	7	8	11	12	54	2.9	2.45	1.56
	In my district, voters are willing to approve a bond issue at the 60% super-majority level for the following:									
19	New construction	1	4	13	17	19	54	3.9	1.07	1.03
20	Building repairs and/or remodeling	7	8	13	11	15	54	3.4	1.89	1.38
21	Purchase of furniture, fixtures & equipment	9	10	13	10	12	54	3.1	1.95	1.40
	Mean – Capital Bond Projects							**3.0**		

Other Capital Outlay Questions

22	Capital outlay purchases are sometimes postponed until a bond issue election is held	2	2	6	12	32	54	4.3	1.12	1.06
23	Since assessed valuation often times limits bonding capacity, a series bond election is used or considered for capital building projects	7	3	8	13	23	54	3.8	1.95	1.40
24	Tax increment financing is used or considered for capital building projects	32	8	5	2	7	54	2.0	2.04	1.43
25	Capital outlay purchases are sometimes from grant funding	28	8	10	5	3	54	2.0	1.60	1.27
	Mean – Other Capital Outlay Questions							**3.0**		

Small School Districts (ADM < 500)

Building Fund

The building fund for Oklahoma school districts is established through a five mill levy on the assessed value of taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
1	Building repairs	11	23	15	11	4	64	2.6	1.32	1.15
2	Building maintenance	10	24	10	15	5	64	2.7	1.48	1.22
3	Building remodeling	42	15	1	2	2	62	1.5	0.88	0.94
4	Erecting buildings	55	5	0	1	2	63	1.3	0.68	0.82
5	Purchase of furniture & equipment	16	34	7	3	4	64	2.1	1.11	1.05
6	Purchase of computer software	47	14	3	0	0	64	1.3	0.31	0.56
7	Purchase of telecommunications services	49	12	2	1	0	64	1.3	0.37	0.61
8	Utility & energy costs	36	15	5	6	2	64	1.8	1.28	1.13
9	Purchase & maintenance of safety & security equipment	32	24	5	2	0	63	1.6	0.59	0.77
10	Salaries for security personnel	57	4	0	1	0	62	1.1	0.20	0.45
11	Fire & casualty insurance premiums	39	15	3	3	3	63	1.7	1.19	1.09
	Mean – Building Fund							**1.7**		

Small School Districts (ADM < 500)

Capital Bond Projects

The chief way that a school district can acquire debt is through the issue of general obligation bonds. Districts can vote up to 10% of the net assessed valuation of the taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
12	Purchase of land for school sites	28	16	7	7	4	62	2.1	1.62	1.27
13	Improvement of school sites	12	16	11	17	7	63	2.9	1.74	1.32
14	New construction	14	9	8	19	14	64	3.2	2.20	1.48
15	Building repairs	14	15	14	16	4	63	2.7	1.57	1.25
16	Building remodeling	12	18	10	18	6	64	2.8	1.68	1.30
17	Purchase of furniture, fixtures & equipment	18	19	7	17	3	64	2.5	1.65	1.28
18	Purchase of transportation equipment	21	5	8	15	15	64	3.0	2.60	1.61

In my district, voters are willing to approve a bond issue at the 60% super-majority level for the following:

19	New construction	7	7	10	20	20	64	3.6	1.77	1.33
20	Building repairs and/or remodeling	14	8	6	18	18	64	3.3	2.36	1.54
21	Purchase of furniture, fixtures & equipment	17	7	6	15	19	64	3.2	2.60	1.61
	Mean – Capital Bond Projects							**2.9**		

Other Capital Outlay Questions

22	Capital outlay purchases are sometimes postponed until a bond issue election is held	6	7	3	23	24	63	3.8	1.73	1.31
23	Since assessed valuation often times limits bonding capacity, a series bond election is used or considered for capital building projects	23	9	8	11	12	63	2.7	2.48	1.57
24	Tax increment financing is used or considered for capital building projects	41	6	6	7	3	63	1.8	1.61	1.27
25	Capital outlay purchases are sometimes from grant funding	35	15	7	3	3	63	1.8	1.26	1.12
	Mean – Other Capital Outlay Questions							**2.5**		

Large ADM and High Assessed Valuation

Building Fund

The building fund for Oklahoma school districts is established through a five mill levy on the assessed value of taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
1	Building repairs	1	2	1	1	1	6	2.8	2.17	1.47
2	Building maintenance	1	1	2	1	1	6	3.0	2.00	1.41
3	Building remodeling	4	1	1	0	0	6	1.5	0.70	0.84
4	Erecting buildings	6	0	0	0	0	6	1.0	0.00	0.00
5	Purchase of furniture & equipment	2	3	1	0	0	6	1.8	0.57	0.75
6	Purchase of computer software	4	1	1	0	0	6	1.5	0.70	0.84
7	Purchase of telecommunications services	6	0	0	0	0	6	1.0	0.00	0.00
8	Utility & energy costs	3	0	2	0	1	6	2.3	2.67	1.63
9	Purchase & maintenance of safety & security equipment	2	3	0	0	1	6	2.2	2.17	1.47
10	Salaries for security personnel	3	2	0	1	0	6	1.8	1.37	1.17
11	Fire & casualty insurance premiums	1	3	0	1	1	6	2.7	2.27	1.51
	Mean – Building Fund							**2.0**		

Large ADM and High Assessed Valuation

Capital Bond Projects

The chief way that a school district can acquire debt is through the issue of general obligation bonds. Districts can vote up to 10% of the net assessed valuation of the taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
12	Purchase of land for school sites	2	0	0	3	1	6	3.2	2.97	1.72
13	Improvement of school sites	0	1	1	3	1	6	3.7	1.07	1.03
14	New construction	0	0	1	3	2	6	4.2	0.57	0.75
15	Building repairs	0	1	0	4	1	6	3.8	0.97	0.98
16	Building remodeling	1	0	0	4	1	6	3.7	1.87	1.37
17	Purchase of furniture, fixtures & equipment	0	0	0	5	1	6	4.2	0.17	0.41
18	Purchase of transportation equipment	1	0	1	2	2	6	3.7	2.27	1.51

In my district, voters are willing to approve a bond issue at the 60% super-majority level for the following:

19	New construction	0	1	0	2	3	6	4.2	1.37	1.17
20	Building repairs and/or remodeling	0	1	0	2	3	6	4.2	1.37	1.17
21	Purchase of furniture, fixtures & equipment	0	1	0	2	3	6	4.2	1.37	1.17
	Mean – Capital Bond Projects							**3.9**		

Other Capital Outlay Questions

22	Capital outlay purchases are sometimes postponed until a bond issue election is held	0	0	1	2	3	6	4.3	0.67	0.82
23	Since assessed valuation often times limits bonding capacity, a series bond election is used or considered for capital building projects	3	0	0	0	3	6	3.0	4.80	2.19
24	Tax increment financing is used or considered for capital building projects	6	0	0	0	0	6	1.0	0.00	0.00
25	Capital outlay purchases are sometimes from grant funding	6	0	0	0	0	6	1.0	0.00	0.00
	Mean – Other Capital Outlay Questions							**2.3**		

Large ADM and Middle Assessed Valuation

Building Fund

The building fund for Oklahoma school districts is established through a five mill levy on the assessed value of taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
1	Building repairs	1	7	1	2	0	11	2.4	0.85	0.92
2	Building maintenance	1	7	0	3	0	11	2.5	1.07	1.04
3	Building remodeling	6	4	0	1	0	11	1.6	0.85	0.92
4	Erecting buildings	11	0	0	0	0	11	1.0	0.00	0.00
5	Purchase of furniture & equipment	6	4	0	1	0	11	1.6	0.85	0.92
6	Purchase of computer software	8	3	0	0	0	11	1.3	0.22	0.47
7	Purchase of telecommunications services	8	3	0	0	0	11	1.3	0.22	0.47
8	Utility & energy costs	6	4	0	1	0	11	1.6	0.85	0.92
9	Purchase & maintenance of safety & security equipment	4	5	1	1	0	11	1.9	0.89	0.94
10	Salaries for security personnel	10	0	0	0	1	11	1.4	1.45	1.21
11	Fire & casualty insurance premiums	8	3	0	0	0	11	1.3	0.22	0.47
	Mean – Building Fund							**1.6**		

Large ADM and Middle Assessed Valuation

Capital Bond Projects

The chief way that a school district can acquire debt is through the issue of general obligation bonds. Districts can vote up to 10% of the net assessed valuation of the taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
12	Purchase of land for school sites	3	4	0	4	0	11	2.5	1.67	1.29
13	Improvement of school sites	1	4	0	5	1	11	3.1	1.69	1.30
14	New construction	1	0	2	5	3	11	3.8	1.36	1.17
15	Building repairs	2	2	2	5	0	11	2.9	1.49	1.22
16	Building remodeling	2	3	0	4	2	11	3.1	2.29	1.51
17	Purchase of furniture, fixtures & equipment	1	4	2	4	0	11	2.8	1.16	1.08
18	Purchase of transportation equipment	2	3	1	3	2	11	3.0	2.20	1.48

In my district, voters are willing to approve a bond issue at the 60% super-majority level for the following:

19	New construction	0	1	0	5	5	11	4.3	0.82	0.90
20	Building repairs and/or remodeling	1	1	1	4	4	11	3.8	1.76	1.33
21	Purchase of furniture, fixtures & equipment	1	1	1	2	6	11	4.0	2.00	1.41
	Mean – Capital Bond Projects							**3.3**		

Other Capital Outlay Questions

22	Capital outlay purchases are sometimes postponed until a bond issue election is held	0	0	1	4	6	11	4.5	0.47	0.69
23	Since assessed valuation often times limits bonding capacity, a series bond election is used or considered for capital building projects	2	0	1	4	4	11	3.7	2.22	1.49
24	Tax increment financing is used or considered for capital building projects	7	2	0	2	0	11	1.7	1.42	1.19
25	Capital outlay purchases are sometimes from grant funding	9	2	0	0	0	11	1.2	0.16	0.40
	Mean – Other Capital Outlay Questions							**2.8**		

Large ADM and Low Assessed Valuation

Building Fund

The building fund for Oklahoma school districts is established through a five mill levy on the assessed value of taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
1	Building repairs	1	3	0	0	0	4	1.8	0.25	0.50
2	Building maintenance	0	3	0	1	0	4	2.5	1.00	1.00
3	Building remodeling	3	1	0	0	0	4	1.3	0.25	0.50
4	Erecting buildings	4	0	0	0	0	4	1.0	0.00	0.00
5	Purchase of furniture & equipment	3	1	0	0	0	4	1.3	0.25	0.50
6	Purchase of computer software	4	0	0	0	0	4	1.0	0.00	0.00
7	Purchase of telecommunications services	4	0	0	0	0	4	1.0	0.00	0.00
8	Utility & energy costs	4	0	0	0	0	4	1.0	0.00	0.00
9	Purchase & maintenance of safety & security equipment	3	1	0	0	0	4	1.3	0.25	0.50
10	Salaries for security personnel	3	1	0	0	0	4	1.3	0.25	0.50
11	Fire & casualty insurance premiums	4	0	0	0	0	4	1.0	0.00	0.00
	Mean – Building Fund							**1.3**		

Large ADM and Low Assessed Valuation

Capital Bond Projects

The chief way that a school district can acquire debt is through the issue of general obligation bonds. Districts can vote up to 10% of the net assessed valuation of the taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
12	Purchase of land for school sites	4	0	0	0	0	4	1.0	0.00	0.00
13	Improvement of school sites	1	3	0	0	0	4	1.8	0.25	0.50
14	New construction	0	2	2	0	0	4	2.5	0.33	0.58
15	Building repairs	2	1	1	0	0	4	1.8	0.92	0.96
16	Building remodeling	1	2	1	0	0	4	2.0	0.67	0.82
17	Purchase of furniture, fixtures & equipment	1	3	0	0	0	4	1.8	0.25	0.50
18	Purchase of transportation equipment	2	0	2	0	0	4	2.0	1.33	1.15

In my district, voters are willing to ap4prove a bond issue at the 60% super-majority level for the following:

19	New construction	0	1	0	0	3	4	4.3	2.25	1.50
20	Building repairs and/or remodeling	0	1	0	0	3	4	4.3	2.25	1.50
21	Purchase of furniture, fixtures & equipment	0	2	0	0	2	4	3.5	3.00	1.73
	Mean – Capital Bond Projects							**2.5**		

Other Capital Outlay Questions

22	Capital outlay purchases are sometimes postponed until a bond issue election is held	0	0	0	0	4	4	5.0	0.00	0.00
23	Since assessed valuation often times limits bonding capacity, a series bond election is used or considered for capital building projects	0	0	0	0	4	4	5.0	0.00	0.00
24	Tax increment financing is used or considered for capital building projects	2	0	0	1	1	4	2.8	4.25	2.06
25	Capital outlay purchases are sometimes from grant funding	1	2	1	0	0	4	2.0	0.67	0.82
	Mean – Other Capital Outlay Questions							**3.7**		

Medium ADM and High Assessed Valuation

Building Fund

The building fund for Oklahoma school districts is established through a five mill levy on the assessed value of taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
1	Building repairs	4	8	3	1	1	17	2.2	1.19	1.09
2	Building maintenance	4	5	2	5	1	17	2.6	1.74	1.32
3	Building remodeling	12	2	1	1	1	17	1.6	1.49	1.22
4	Erecting buildings	16	0	0	0	1	17	1.2	0.94	0.97
5	Purchase of furniture & equipment	4	9	3	0	1	17	2.1	0.99	0.99
6	Purchase of computer software	12	3	2	0	0	17	1.4	0.51	0.71
7	Purchase of telecommunications services	14	2	1	0	0	17	1.2	0.32	0.56
8	Utility & energy costs	9	4	1	2	1	17	1.9	1.68	1.30
9	Purchase & maintenance of safety & security equipment	7	9	1	0	0	17	1.6	0.37	0.61
10	Salaries for security personnel	16	1	0	0	0	17	1.1	0.06	0.24
11	Fire & casualty insurance premiums	11	4	1	0	1	17	1.6	1.13	1.06
	Mean – Building Fund							**1.7**		

Medium ADM and High Assessed Valuation

Capital Bond Projects

The chief way that a school district can acquire debt is through the issue of general obligation bonds. Districts can vote up to 10% of the net assessed valuation of the taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
12	Purchase of land for school sites	5	4	1	4	3	17	2.8	2.44	1.56
13	Improvement of school sites	2	0	1	10	4	17	3.8	1.40	1.19
14	New construction	0	2	1	4	10	17	4.3	1.10	1.05
15	Building repairs	3	3	2	7	2	17	3.1	1.86	1.36
16	Building remodeling	3	1	3	8	1	16	3.2	1.63	1.28
17	Purchase of furniture, fixtures & equipment	3	3	4	6	1	17	2.9	1.56	1.25
18	Purchase of transportation equipment	1	1	1	5	9	17	4.2	1.40	1.19
	In my district, voters are willing to approve a bond issue at the 60% super-majority level for the following:									
19	New construction	1	0	6	5	5	17	3.8	1.19	1.09
20	Building repairs and/or remodeling	1	2	7	4	3	17	3.4	1.24	1.11
21	Purchase of furniture, fixtures & equipment	1	2	5	6	3	17	3.5	1.26	**1.12**
	Mean – Capital Bond Projects							**3.5**		

Other Capital Outlay Questions

22	Capital outlay purchases are sometimes postponed until a bond issue election is held	0	0	1	6	10	17	4.5	0.39	0.62
23	Since assessed valuation often times limits bonding capacity, a series bond election is used or considered for capital building projects	4	0	3	6	4	17	3.4	2.24	1.50
24	Tax increment financing is used or considered for capital building projects	10	5	0	1	1	17	1.7	1.35	1.16
25	Capital outlay purchases are sometimes from grant funding	10	4	1	1	1	17	1.8	1.44	1.20
	Mean – Other Capital Outlay Questions							**2.8**		

Medium ADM and Middle Assessed Valuation

Building Fund

The building fund for Oklahoma school districts is established through a five mill levy on the assessed value of taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
1	Building repairs	3	8	1	3	0	15	2.3	1.07	1.03
2	Building maintenance	2	9	1	3	0	15	2.3	0.95	0.98
3	Building remodeling	11	2	1	0	0	14	1.3	0.37	0.61
4	Erecting buildings	15	0	0	0	0	15	1.0	0.00	0.00
5	Purchase of furniture & equipment	6	8	1	0	0	15	1.7	0.38	0.62
6	Purchase of computer software	12	2	0	1	0	15	1.3	0.67	0.82
7	Purchase of telecommunications services	12	3	0	0	0	15	1.2	0.17	0.41
8	Utility & energy costs	10	3	0	2	0	15	1.6	1.11	1.06
9	Purchase & maintenance of safety & security equipment	10	3	1	1	0	15	1.5	0.84	0.92
10	Salaries for security personnel	13	2	0	0	0	15	1.1	0.12	0.35
11	Fire & casualty insurance premiums	9	4	1	1	0	15	1.6	0.83	0.91
	Mean – Building Fund							**1.5**		

Medium ADM and Middle Assessed Valuation

Capital Bond Projects

The chief way that a school district can acquire debt is through the issue of general obligation bonds. Districts can vote up to 10% of the net assessed valuation of the taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
12	Purchase of land for school sites	8	4	1	2	0	15	1.8	1.17	1.08
13	Improvement of school sites	1	6	6	2	0	15	2.6	0.69	0.83
14	New construction	1	3	4	5	2	15	3.3	1.35	1.16
15	Building repairs	5	4	4	2	0	15	2.2	1.17	1.08
16	Building remodeling	5	3	3	4	0	15	2.4	1.54	1.24
17	Purchase of furniture, fixtures & equipment	10	3	0	2	0	15	1.6	1.11	1.06
18	Purchase of transportation equipment	6	3	3	3	0	15	2.2	1.46	1.21

In my district, voters are willing to approve a bond issue at the 60% super-majority level for the following:

19	New construction	0	0	2	6	7	15	4.3	0.52	0.72
20	Building repairs and/or remodeling	2	2	2	4	5	15	3.5	2.12	1.46
21	Purchase of furniture, fixtures & equipment	3	3	2	2	5	15	3.2	2.60	1.61
	Mean – Capital Bond Projects							**2.7**		

Other Capital Outlay Questions

22	Capital outlay purchases are sometimes postponed until a bond issue election is held	0	0	3	2	10	15	4.5	0.70	0.83
23	Since assessed valuation often times limits bonding capacity, a series bond election is used or considered for capital building projects	1	1	4	2	7	15	3.9	1.70	1.30
24	Tax increment financing is used or considered for capital building projects	10	1	3	0	1	15	1.7	1.50	1.22
25	Capital outlay purchases are sometimes from grant funding	9	2	4	0	0	15	1.7	0.81	0.90
	Mean – Other Capital Outlay Questions							**2.9**		

Medium ADM and Low Assessed Valuation

Building Fund

The building fund for Oklahoma school districts is established through a five mill levy on the assessed value of taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
1	Building repairs	6	9	3	2	2	22	2.3	1.56	1.25
2	Building maintenance	5	9	3	4	1	22	2.4	1.40	1.18
3	Building remodeling	17	3	0	1	0	21	1.3	0.51	0.72
4	Erecting buildings	20	2	0	0	0	22	1.1	0.09	0.29
5	Purchase of furniture & equipment	10	8	3	1	0	22	1.8	0.76	0.87
6	Purchase of computer software	18	2	1	1	0	22	1.3	0.61	0.78
7	Purchase of telecommunications services	18	2	1	1	0	22	1.3	0.61	0.78
8	Utility & energy costs	18	1	2	0	1	22	1.4	1.02	1.01
9	Purchase & maintenance of safety & security equipment	17	3	2	0	0	22	1.3	0.42	0.65
10	Salaries for security personnel	21	0	1	0	0	22	1.1	0.18	0.43
11	Fire & casualty insurance premiums	19	2	1	0	0	22	1.2	0.25	0.50
	Mean – Building Fund							**1.5**		

Medium ADM and Low Assessed Valuation

Capital Bond Projects

The chief way that a school district can acquire debt is through the issue of general obligation bonds. Districts can vote up to 10% of the net assessed valuation of the taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
12	Purchase of land for school sites	9	5	3	3	2	22	2.3	1.92	1.39
13	Improvement of school sites	4	6	5	3	4	22	2.9	1.93	1.39
14	New construction	3	2	3	8	6	22	3.5	1.88	1.37
15	Building repairs	7	2	5	5	1	20	2.6	1.84	1.36
16	Building remodeling	6	3	6	5	2	22	2.7	1.83	1.35
17	Purchase of furniture, fixtures & equipment	10	2	5	5	0	22	2.2	1.61	1.27
18	Purchase of transportation equipment	9	3	4	3	3	22	2.5	2.26	1.50

In my district, voters are willing to approve a bond issue at the 60% super-majority level for the following:

19	New construction	0	4	5	6	7	22	3.7	1.26	1.12
20	Building repairs and/or remodeling	4	4	4	3	7	22	3.2	2.37	1.54
21	Purchase of furniture, fixtures & equipment	5	5	6	2	4	22	2.8	1.99	1.41
	Mean – Capital Bond Projects							**2.8**		

Other Capital Outlay Questions

22	Capital outlay purchases are sometimes postponed until a bond issue election is held	2	2	2	4	12	22	4.0	1.90	1.38
23	Since assessed valuation often times limits bonding capacity, a series bond election is used or considered for capital building projects	2	2	1	5	12	22	4.0	1.85	1.36
24	Tax increment financing is used or considered for capital building projects	12	2	2	1	5	22	2.3	2.89	1.70
25	Capital outlay purchases are sometimes from grant funding	9	2	5	4	2	22	2.5	2.07	1.44
	Mean – Other Capital Outlay Questions							**3.2**		

Small ADM and High Assessed Valuation

Building Fund

The building fund for Oklahoma school districts is established through a five mill levy on the assessed value of taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
1	Building repairs	2	7	8	5	2	24	2.9	1.21	1.10
2	Building maintenance	0	9	4	8	3	24	3.2	1.22	1.10
3	Building remodeling	12	8	0	2	1	23	1.8	1.27	1.13
4	Erecting buildings	21	2	0	1	0	24	1.2	0.43	0.66
5	Purchase of furniture & equipment	4	10	4	3	3	24	2.6	1.64	1.28
6	Purchase of computer software	17	5	2	0	0	24	1.4	0.42	0.65
7	Purchase of telecommunications services	18	5	0	1	0	24	1.3	0.49	0.70
8	Utility & energy costs	11	3	4	4	2	24	2.3	2.04	1.43
9	Purchase & maintenance of safety & security equipment	6	12	4	1	0	23	2.0	0.64	0.80
10	Salaries for security personnel	20	2	0	1	0	23	1.2	0.45	0.67
11	Fire & casualty insurance premiums	9	9	1	1	3	23	2.1	1.85	1.36
	Mean – Building Fund							**2.0**		

Small ADM and High Assessed Valuation

Capital Bond Projects

The chief way that a school district can acquire debt is through the issue of general obligation bonds. Districts can vote up to 10% of the net assessed valuation of the taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
12	Purchase of land for school sites	8	5	3	4	3	23	2.5	2.17	1.47
13	Improvement of school sites	4	4	3	9	4	24	3.2	1.91	1.38
14	New construction	4	2	3	8	7	24	3.5	2.09	1.44
15	Building repairs	5	3	4	8	3	23	3.0	1.95	1.40
16	Building remodeling	2	6	3	9	4	24	3.3	1.61	1.27
17	Purchase of furniture, fixtures & equipment	5	6	3	8	2	24	2.8	1.80	1.34
18	Purchase of transportation equipment	5	3	3	7	6	24	3.3	2.28	1.51

In my district, voters are willing to approve a bond issue at the 60% super-majority level for the following:

19	New construction	3	1	4	8	8	24	3.7	1.78	1.33
20	Building repairs and/or remodeling	4	3	2	6	9	24	3.5	2.35	1.53
21	Purchase of furniture, fixtures & equipment	6	1	3	6	8	24	3.4	2.59	1.61
	Mean – Capital Bond Projects							**3.2**		

Other Capital Outlay Questions

22	Capital outlay purchases are sometimes postponed until a bond issue election is held	1	2	0	12	8	23	4.0	1.13	1.07
23	Since assessed valuation often times limits bonding capacity, a series bond election is used or considered for capital building projects	13	3	2	3	2	23	2.0	2.04	1.43
24	Tax increment financing is used or considered for capital building projects	18	2	2	0	1	23	1.4	0.98	0.99
25	Capital outlay purchases are sometimes from grant funding	16	5	0	1	1	23	1.5	1.08	1.04
	Mean – Other Capital Outlay Questions							**2.3**		

Small ADM and Middle Assessed Valuation

Building Fund

The building fund for Oklahoma school districts is established through a five mill levy on the assessed value of taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
1	Building repairs	4	11	4	4	0	23	2.3	0.96	0.98
2	Building maintenance	6	10	3	3	1	23	2.3	1.29	1.14
3	Building remodeling	20	3	0	0	0	23	1.1	0.12	0.34
4	Erecting buildings	21	1	0	0	1	23	1.2	0.72	0.85
5	Purchase of furniture & equipment	6	14	3	0	0	23	1.9	0.39	0.63
6	Purchase of computer software	18	5	0	0	0	23	1.2	0.18	0.42
7	Purchase of telecommunications services	16	6	1	0	0	23	1.3	0.33	0.57
8	Utility & energy costs	13	8	1	1	0	23	1.6	0.62	0.79
9	Purchase & maintenance of safety & security equipment	13	8	1	1	0	23	1.6	0.62	0.79
10	Salaries for security personnel	22	0	0	0	0	22	1.0	0.00	0.00
11	Fire & casualty insurance premiums	16	4	2	1	0	23	1.5	0.72	0.85
	Mean – Building Fund							**1.5**		

Small ADM and Middle Assessed Valuation

Capital Bond Projects

The chief way that a school district can acquire debt is through the issue of general obligation bonds. Districts can vote up to 10% of the net assessed valuation of the taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
12	Purchase of land for school sites	10	7	3	2	0	22	1.9	0.98	0.99
13	Improvement of school sites	4	6	5	6	2	23	2.8	1.60	1.27
14	New construction	5	3	3	7	5	23	3.2	2.24	1.50
15	Building repairs	5	5	5	7	1	23	2.7	1.57	1.25
16	Building remodeling	6	4	5	7	1	23	2.7	1.68	1.29
17	Purchase of furniture, fixtures & equipment	6	7	2	7	1	23	2.6	1.71	1.31
18	Purchase of transportation equipment	8	1	3	6	5	23	3.0	2.68	1.64

In my district, voters are willing to approve a bond issue at the 60% super-majority level for the following:

19	New construction	1	3	5	8	6	23	3.7	1.33	1.15
20	Building repairs and/or remodeling	5	3	2	9	4	23	3.2	2.15	1.47
21	Purchase of furniture, fixtures & equipment	5	5	3	5	5	23	3.0	2.27	1.51
	Mean – Capital Bond Projects							**2.9**		

Other Capital Outlay Questions

22	Capital outlay purchases are sometimes postponed until a bond issue election is held	2	1	2	8	10	23	4.0	1.55	1.24
23	Since assessed valuation often times limits bonding capacity, a series bond election is used or considered for capital building projects	4	3	5	5	6	23	3.3	2.11	1.45
24	Tax increment financing is used or considered for capital building projects	10	2	4	5	2	23	2.4	2.17	1.47
25	Capital outlay purchases are sometimes from grant funding	9	6	5	1	2	23	2.2	1.60	1.27
	Mean – Other Capital Outlay Questions							**3.0**		

Small ADM and Low Assessed Valuation

Building Fund

The building fund for Oklahoma school districts is established through a five mill levy on the assessed value of taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
1	Building repairs	5	5	3	2	2	17	2.5	1.89	1.37
2	Building maintenance	4	5	3	4	1	17	2.6	1.63	1.28
3	Building remodeling	10	4	1	0	1	16	1.6	1.18	1.09
4	Erecting buildings	13	2	0	0	1	16	1.4	1.05	1.02
5	Purchase of furniture & equipment	6	10	0	0	1	17	1.8	0.90	0.95
6	Purchase of computer software	12	4	1	0	0	17	1.4	0.37	0.61
7	Purchase of telecommunications services	15	1	1	0	0	17	1.2	0.28	0.53
8	Utility & energy costs	12	4	0	1	0	17	1.4	0.63	0.80
9	Purchase & maintenance of safety & security equipment	13	4	0	0	0	17	1.2	0.19	0.44
10	Salaries for security personnel	15	2	0	0	0	17	1.1	0.11	0.33
11	Fire & casualty insurance premiums	14	2	0	1	0	17	1.3	0.60	0.77
	Mean – Building Fund							**1.6**		

Small ADM and Low Assessed Valuation

Capital Bond Projects

The chief way that a school district can acquire debt is through the issue of general obligation bonds. Districts can vote up to 10% of the net assessed valuation of the taxable property in the district.

In my district, this system of funding provides sufficient moneys to fund the following:

		Almost Never	Some-Times	About Half Time	Usually	Almost Always	Total Resp.	Mean	Var	SD
12	Purchase of land for school sites	10	4	1	1	1	17	1.8	1.44	1.20
13	Improvement of school sites	4	6	3	2	1	16	2.4	1.45	1.20
14	New construction	5	4	2	4	2	17	2.6	2.12	1.46
15	Building repairs	4	7	5	1	0	17	2.2	0.78	0.88
16	Building remodeling	4	8	2	2	1	17	2.3	1.35	1.16
17	Purchase of furniture, fixtures & equipment	7	6	2	2	0	17	1.9	1.06	1.03
18	Purchase of transportation equipment	8	1	2	2	4	17	2.6	3.01	1.73

In my district, voters are willing to approve a bond issue at the 60% super-majority level for the following:

19	New construction	3	3	1	4	6	17	3.4	2.51	1.58
20	Building repairs and/or remodeling	5	2	2	3	5	17	3.1	2.81	1.68
21	Purchase of furniture, fixtures & equipment	6	1	0	4	6	17	3.2	3.28	1.81
	Mean – Capital Bond Projects							**2.5**		

Other Capital Outlay Questions

22	Capital outlay purchases are sometimes postponed until a bond issue election is held	3	4	1	3	6	17	3.3	2.60	1.61
23	Since assessed valuation often times limits bonding capacity, a series bond election is used or considered for capital building projects	6	3	1	3	4	17	2.8	2.82	1.68
24	Tax increment financing is used or considered for capital building projects	13	2	0	2	0	17	1.5	1.01	1.01
25	Capital outlay purchases are sometimes from grant funding	10	4	2	1	0	17	1.6	0.87	0.93
	Mean – Other Capital Outlay Questions							**2.3**		

APPENDIX J

ADJUSTED BUILDING FUND REVENUE PER STUDENT IN OKLAHOMA PUBLIC SCHOOLS

District	Original Building Fund Allocation	ADM	Original BF Allocation Per Cap.	Building Fund Allocation Adjustment	Adjusted Building Fund Allocation	Adjusted BF Allocation Per Cap.	% Increase BF Allocation Per Cap.
Grove	696,726	2,262	308	372,048	1,068,774	473	53
Western Heights	975,405	3,254	300	533,689	1,509,094	464	55
Bixby	1,177,222	4,296	274	703,326	1,880,548	438	60
Strong City	2,621,246	9,670	271	1,559,932	4,181,178	432	60
Edmond	5,286,899	19,549	270	3,067,664	8,354,563	427	58
Catoosa	588,378	2,249	262	370,359	958,737	426	63
Stillwater	1,267,019	5,338	237	873,051	2,140,070	401	69
Tulsa	9,634,670	40,620	237	6,083,145	15,717,815	387	63
Deer Creek	667,061	2,860	233	470,654	1,137,718	398	71
Oklahoma City	8,108,758	36,187	224	5,510,296	13,619,054	376	68
Union	3,190,075	14,253	224	2,285,850	5,475,925	384	72
Norman	1,079,947	13,317	219	2,141,780	5,060,890	380	73
Putnam City	1,020,403	18,540	211	2,951,309	6,866,709	370	75
Ponca City	1,448,431	5,153	210	844,284	1,924,231	373	78
Bartlesville	1,020,403	5,899	173	967,134	1,987,537	337	95
Owasso	1,448,431	8,447	171	1,378,921	2,827,352	335	95
Broken Arrow	2,660,730	15,625	170	2,519,524	5,180,254	332	95
Muskogee	1,057,089	6,263	169	1,026,460	2,083,549	333	97
Total Large & High	48,314,569	213,780	226	33,659,427	81,973,996	383	70%
Ardmore	492,966	2,932	168	483,331	976,297	333	98
Guymon	385,924	2,371	163	391,168	777,092	328	101
Piedmont	346,755	2,139	162	353,065	699,820	327	102
Woodward	408,839	2,585	158	426,458	835,297	323	104
Moore	3,131,852	20,373	154	3,269,460	6,401,312	314	104
Pryor	367,207	2,443	150	403,166	770,373	315	110
Midwest-Del City	2,152,872	14,360	150	2,327,542	4,480,414	312	108
Guthrie	475,942	3,222	148	531,221	10,071,963	313	112
Duncan	534,025	3,694	145	608,573	1,142,598	309	114
Mustang	1,146,149	7,955	144	1,302,642	2,448,791	308	114
Enid	904,399	6,365	142	1,044,855	1,949,254	306	116
Sapulpa	602,185	4,265	141	702,278	1,304,463	306	117
Yukon	941,151	6,775	139	1,111,687	2,052,838	306	118
Choctaw/Nic. Park	649,514	4,744	137	780,657	1,430,171	301	120
Durant	427,430	3,184	134	525,211	9,529,641	299	123
Claremore	529,462	4,126	128	679,882	1,209,344	293	128
Harrah	296,231	2,314	128	382,169	678,400	293	129
Ada	331,957	2,647	125	437,046	769,003	290	132
Elk City	280,263	2,246	125	371,001	651,264	290	132
Total Large & Middle	14,405,123	98,742	146	16,131,411	30,536,534	309	112
Chickasha	311,623	2,599	120	429,126	740,749	285	138
Sand Springs	608,714	5,296	115	871,457	1,480,171	280	143
McAlester	310,609	2,751	113	454,214	764,823	278	146
Shawnee	439,538	3,904	113	643,757	1,083,295	278	146
Poteau	246,770	2,217	111	366,391	613,161	277	148
Skiatook	253,890	2,488	102	411,133	665,023	267	162
Lawton	1,673,308	16,702	100	2,720,386	4,393,694	263	163
Sallisaw	211,475	2,133	99	352,590	564,065	264	167
Wagoner	237,283	2,401	99	396,807	634,090	264	167

Miami	245,686	2,555	96	422,190	667,876	261	172
Coweta	298,849	3,108	96	513,289	812,138	261	172
Collinsville	219,001	2,303	95	380,652	599,653	260	174
Glenpool	218,092	2,342	93	387,143	605,235	258	178
El Reno	230,923	2,493	93	411,951	642,874	258	178
Altus	366,523	3,991	92	658,683	1,025,206	257	180
Tahlequah	316,981	3,519	90	581,003	897,984	255	183
Noble	244,174	2,890	84	477,521	721,695	250	196
Tecumseh	109,013	2,237	49	370,153	479,166	214	340
Total Large & Low	6,542,452	65,927	99	10,848,444	17,390,896	264	166
Sayre	351,794	673	523	111,007	462,801	688	32
Luther	421,200	821	513	135,459	556,659	678	32
Pioneer-Plsnt. Vale	181,305	520	349	85,974	267,279	514	47
Valliant	337,900	1,000	338	165,095	502,995	503	49
Alva	296,860	902	329	148,934	445,794	494	50
Oologah-Talala	558,349	1,804	310	297,077	855,426	474	53
Fort Gibson	559,329	1,893	295	311,783	871,112	460	56
Ketchum	181,319	681	266	112,656	293,975	431	62
Merritt	133,558	516	259	85,351	218,909	424	64
Konawa	188,610	735	257	121,435	310,045	422	64
Cache	394,390	1,537		253,532	647,922	422	64
Wynnewood	158,999	661	240	109,359	268,358	406	69
Hooker	120,889	513	236	84,914	205,803	401	70
Coalgate	169,603	738	230	122,095	291,698	395	72
Weatherford	390,577	1,753	223	289,179	679,756	388	74
Chisholm	188,394	848	222	140,139	328,533	388	74
Newcastle	279,247	1,390	201	229,536	508,783	366	82
Fairview	131,632	678	194	112,176	243,808	360	85
Plainview	262,290	1,355	194	223,776	486,066	359	85
Hennessey	144,334	818	176	135,328	279,662	342	94
Verdigris	209,009	1,191	176	196,853	405,862	341	94
Silo	125,014	719	174	118,973	243,987	339	95
Kingston	185,404	1,081	172	178,697	364,101	337	96
Kingfisher	203,355	1,196	170	197,780	401,135	335	97
Perry	196,835	1,192	165	197,090	393,925	330	100
Cushing	296,095	1,799	165	297,151	593,246	330	100
Stroud	139,854	851	164	140,685	280,539	330	101
Watonga	132,109	804	164	133,060	265,169	330	101
Chouteau-Mazie	159,348	988	161	163,392	322,740	327	103
Rush Springs	96,065	605	159	100,142	196,207	324	104
Hollis	84,400	532	159	88,136	172,436	324	104
Hinton	88,821	569	156	94,119	182,940	322	106
Morrison	77,137	503	153	83,234	160,371	319	108
Crooked Oak	158,675	1,036	153	171,328	330,003	319	108
Elmore City-Pernell	77,512	511	152	84,525	162,037	317	109
Snyder	78,710	523	150	86,603	165,313	316	110
Caney Valley	121,727	813	150	134,559	256,286	315	111
Millwood	148,047	1,028	144	170,000	318,047	309	115
Eufaula	159,150	1,156	138	191,197	350,347	303	120
Boone-Apache	79,957	599	133	99,192	179,149	299	124
Okmulgee	243,180	1,824	133	301,355	544,535	299	124
Checotah	190,132	1,452	131	240,031	430,163	296	126
Byng	216,778	1,674	130	276,657	493,435	295	128
Pawnee	96,915	751	129	124,197	221,112	295	128
Crescent	85,051	662	129	109,514	194,565	294	129
Wilburton	134,777	1,053	128	174,141	308,918	293	129
Calera	77,541	614	126	101,588	179,129	292	131

Lindsay	146,278	1,159	126	191,746	338,024	292	131
Pauls Valley	164,356	1,325	124	219,184	383,540	289	133
Vinita	205,178	1,666	123	275,434	480,609	288	134
Marlow	164,182	1,334	123	220,625	384,807	288	134
Gore	67,044	575	117	95,149	162,193	282	142
Davis	104,668	901	116	149,054	253,722	282	142
Fairland	63,726	552	115	91,454	155,180	281	144
Keys	100,443	873	115	144,419	244,862	281	144
Total Medium & High	10,328,052	53,945	191	8,915,966	19,244,018	357	86
Healdton	62,853	558	113	92,412	155,265	278	147
Spiro	139,750	1,243	112	205,534	345,284	278	147
Perkins-Tryon	151,375	1,351	112	223,494	374,869	277	148
Clinton	211,513	1,896	112	312,920	524,433	277	148
Panama	84,360	757	111	125,284	209,644	277	149
Tuttle	178,608	1,611	111	266,288	444,896	276	149
Rock Creek	57,323	520	110	86,039	143,362	276	150
Oklahoma Union	71,160	647	110	107,106	178,266	275	151
Cordell	76,851	702	110	116,110	192,961	275	151
Minco	58,524	541	108	89,537	148,061	274	153
Holdenville	118,458	1,097	108	181,422	299,880	273	153
Nowata	115,967	1,084	107	179,367	295,334	272	155
Blanchard	163,095	1,535	106	253,815	416,910	272	156
Burns Flat-Dill City	70,793	666	106	110,312	181,105	272	156
Drumright	68,118	651	105	107,731	175,849	270	158
Jones	110,797	1,061	104	175,584	286,381	270	158
Mangum	72,672	699	104	115,766	188,438	269	159
Porter Consolidated	54,993	535	103	88,544	143,537	268	161
Jay	185,779	1,807	103	298,809	484,588	268	161
Chandler	123,043	1,205	102	199,409	322,452	268	162
Walters	70,452	696	101	115,161	185,613	267	163
Henryetta	127,410	1,270	100	210,010	337,490	266	165
Adair	95,732	956	100	158,280	254,012	266	165
Atoka	89,675	904	99	149,629	239,304	265	167
Comanche	109,062	1,112	98	183,963	293,025	264	169
Marietta	91,473	936	98	154,963	246,436	263	169
Berryhill	121,076	1,240	98	205,176	326,252	263	169
Madill	172,281	1,765	98	291,824	464,105	263	169
Commerce	86,281	891	97	147,453	233,734	262	171
Wilson	48,849	508	96	84,041	132,890	262	172
Liberty	57,328	604	95	99,982	157,310	260	174
Stratford	54,186	572	95	94,703	148,889	260	175
Mannford	142,781	1,537	93	254,176	396,957	258	178
Purcell	130,993	1,421	92	235,076	366,069	258	179
Frederick	88,995	966	92	159,844	248,839	258	180
Inola	121,266	1,318	92	218,001	339,267	257	180
Tishomingo	82,734	902	92	149,227	231,961	257	180
Stilwell	131,510	1,447	92	239,331	370,841	256	182
Wellston	62,875	695	91	115,074	177,949	256	183
Carnegie	53,977	597	90	98,890	152,867	256	183
Bridge Creek	113,211	1,255	90	207,575	320,786	256	183
Bristow	51,866	1,693	90	279,983	431,849	255	184
Heavener	86,478	969	90	160,333	246,811	255	185
Washington	77,525	872	89	144,397	221,922	254	186
Hobart	74,469	839	89	138,915	213,384	254	187
Chelsea	92,406	1,041	89	172,265	264,671	254	186

Quinton	44,961	507	89	83,875	128,836	254	187
Warner	57,771	651	89	107,769	165,540	254	187
Elgin	130,897	1,477	89	244,310	375,207	254	187
Beggs	99,651	1,131	88	187,225	286,876	254	188
Pawhuska	85,513	971	88	160,730	246,243	254	188
Hilldale	158,142	1,804	88	298,272	456,414	253	189
Stigler	110,462	1,262	88	208,805	319,267	253	189
Kellyville	106,300	1,216	87	201,245	307,545	253	189
Cleveland	153,726	1,762	87	291,431	445,157	253	190
Hartshorne	63,202	726	87	120,168	183,370	253	190
Total	5,721,548	58,675	98	9,707,657	15,429,205	263	170
Medium/Middle							
Westville	93,052	1,091	85	180,540	273,592	251	194
Hominy	53,417	629	85	104,138	157,555	250	195
Lone Grove	132,464	1,571	84	259,919	392,383	250	196
Hugo	114,704	1,361	84	225,197	339,901	250	196
Sequoyah	113,175	1,347	84	222,878	336,053	249	197
Newkirk	60,481	720	84	119,177	179,658	250	197
Pocola	73,700	878	84	145,389	219,089	249	197
Yale	45,129	539	84	89,229	134,358	249	198
Dewey	96,239	1,158	83	191,628	287,867	249	199
Haskell	76,916	930	83	153,898	230,814	248	200
Colbert	67,202	815	82	134,896	202,098	248	201
Anadarko	155,773	1,892	82	312,928	468,701	248	201
Sulphur	112,882	1,377	82	227,872	340,754	247	202
Latta	56,065	695	81	114,992	171,057	246	205
Antlers	85,379	1,068	80	176,775	262,154	245	207
McLoud	141,384	1,772	80	293,164	434,548	245	207
Tonkawa	65,033	816	80	135,106	200,139	245	208
Dickson	96,764	1,229	79	203,293	300,057	244	210
Prague	82,501	1,048	79	173,398	255,899	244	210
Broken Bow	138,245	1,771	78	293,011	431,256	243	212
Seminole	128,999	1,657	78	274,080	403,079	243	212
Meeker	69,222	889	78	147,177	216,399	243	213
Mounds	55,501	729	76	120,648	176,149	242	217
Empire	40,576	533	76	88,252	128,828	242	217
Blackwell	119,719	1,582	76	261,711	381,430	241	219
Roland	95,609	1,300	74	215,100	310,709	239	225
Sperry	92,551	1,259	73	208,392	300,943	239	225
Wewoka	48,100	657	73	108,846	156,946	239	226
Wyandotte	58,522	813	72	134,555	193,077	238	230
Vanoss	35,860	507	71	83,976	119,836	236	234
Idabel	105,156	1,491	71	246,645	351,801	236	235
Okemah	62,333	886	70	146,599	208,932	236	235
Quapaw	48,879	696	70	115,156	164,035	236	236
Salina	57,298	832	69	137,662	194,960	234	240
Hulbert	40,223	603	67	99,864	140,087	232	248
Muldrow	115,177	1,733	66	286,763	401,940	232	249
Dale	45,905	702	65	116,199	162,104	231	253
Dibble	43,307	667	65	110,414	153,721	231	255
Vian	66,72	1,019	65	168,710	234,782	230	255
Locust Grove	102,30	1,636	62	270,722	372,752	228	265
Preston	34,024	552	62	91,364	125,388	227	269
Lexington	67,894	1,124	60	186,066	253,960	226	274
Central	30,639	517	59	85,608	116,247	225	279
Kansas	54,677	933	59	154,398	209,075	224	282
Little Axe	73,409	1,264	58	209,276	282,685	224	285
Bethel	75,495	1,320	57	218,438	293,933	223	289
Wister	31,567	565	56	93,630	125,197	221	297
Foyil	39,636	717	55	118,639	158,275	221	299

Morris	56,675	1,053	54	174,270	230,945	219	307
Colcord	36,369	766	48	126,776	163,145	213	349
Porum	24,554	529	46	87,577	112,131	212	357
Haworth	26,044	565	46	93,623	119,667	212	359
Talihina	25,745	586	44	97,013	122,758	210	377
Oktaha	29,670	682	46	113,007	142,677	209	381
Bethany	54,824	1,494	37	247,259	302,083	202	451
Total Medium & Low	3,952,766	55,564	71	9,195,839	13,148,605	237	233
Sweetwater	130,640	59	2,221	9,730	140,370	2,386	7
Wakita	116,844	82	1,427	13,550	130,394	1,592	12
Kiowa	383,306	298	1,285	49,227	432,536	1,450	13
Balko	120,642	130	927	21,527	142,169	1,093	18
Frontier	327,888	396	828	65,384	393,272	993	20
Freedom	51,890	74	702	12,246	64,136	867	24
Forgan	128,124	193	664	31,923	160,047	829	25
Taloga	67,169	105	638	17,424	84,593	804	26
Yarbrough	71,362	114	629	18,790	90,152	794	26
Cheyenne	168,866	272	622	44,905	213,771	787	27
Medford	150,910	258	586	42,621	193,531	751	28
Hammon	119,212	208	573	34,424	153,636	738	29
Keyes	46,883	84	555	13,987	60,870	721	30
Butler	43,383	82	527	13,621	57,004	693	31
Deer Creek-Lamont	114,476	220	519	36,477	150,953	685	32
Mtn. View-Gotebo	139,564	273	511	45,210	184,774	676	32
Moss	135,577	266	510	43,948	179,525	676	32
Cashion	250,567	495	507	81,724	332,291	672	33
Mill Creek	65,595	148	442	24,563	90,158	608	37
Reydon	41,943	99	425	196,324	58,267	591	39
Springer	80,963	192	422	31,790	112,753	587	39
Burlington	59,357	142	417	23,547	82,904	583	40
Waynoka	101,976	248	411	41,070	143,046	576	40
Okarche	104,759	259	405	42,839	147,598	570	41
Laverne	184,116	461	399	76,268	260,384	564	41
Timberlake	98,404	252	391	41,652	140,056	556	42
Hardesty	38,831	103	377	17,039	55,870	543	44
Leedey	69,866	189	370	31,284	101,150	535	45
Buffalo	97,874	269	363	44,595	142,469	529	46
Turpin	151,462	424	357	70,127	221,589	523	46
Aline-Cleo	53,693	151	354	25,079	78,772	520	47
Kinta	56,660	163	347	27,055	83,715	512	48
Billings	41,624	120	346	19,930	61,554	511	48
Arnett	58,750	170	346	28,139	86,889	511	48
Mooreland	163,943	476	344	78,726	242,669	510	48
Lomega	58,533	187	314	30,904	89,437	479	53
Washita Heights	47,063	159	295	26,382	73,445	461	56
Fox	92,285	319	290	52,724	145,009	455	57
Shattuck	72,770	256	285	42,330	115,100	450	58
Felt	23,077	83	279	13,682	36,759	445	59
Depew	97,264	349	279	57,770	155,034	444	59
Thomas-Fay-Custer	133,641	487	274	80,562	214,203	440	60
Goodwell	51,293	187	274	30,967	82,260	440	60
Covington-Douglas	73,742	270	273	44,710	118,452	439	61
Kremlin-Hillsdale	76,000	279	273	46,129	122,129	438	61
Cimarron	74,403	277	269	45,800	120,203	434	62

Beaver	99,688	371	269	61,433	161,121	434	62
Duke	53,277	202	264	33,420	85,697	429	63
Red Oak	54,538	210	259	34,815	89,353	425	64
Lone Wolf	28,476	111	258	18,308	46,784	423	64
Gage	30,283	118	257	19,490	49,773	423	64
Canute	74,838	294	255	48,629	123,467	420	65
Texhoma	62,953	258	244	42,741	105,694	409	68
Mulhall-Orlando	55,555	238	233	39,475	95,030	399	71
Pond Creek-Hunter	75,794	328	231	54,267	130,061	397	72
Seiling	82,535	358	231	59,229	141,764	396	72
Velma-Alma	101,293	439	230	72,723	174,016	396	72
Cement	59,717	260	229	43,115	102,832	395	72
Stuart	66,217	294	225	48,702	114,919	391	74
Fort Supply	28,368	128	222	21,196	49,564	387	75
Braman	27,964	128	219	21,123	49,087	385	76
Vici	62,748	287	219	47,454	110,202	384	76
Sentinel	67,274	308	219	50,913	118,187	384	76
Okeene	78,077	357	219	59,105	137,182	384	76
Sharon-Mutual	55,082	255	216	42,187	97,269	382	77
Drummond	54,451	254	215	41,990	96,441	380	77
Canadian	91,071	440	207	72,886	163,957	372	80
Canton	77,447	376	206	62,232	139,679	371	80
Total Small & High	6,224,839	16343	381	2,704,135	8,928,974	546	43
Turner	56,727	283	201	46,836	103,563	366	83
Garber	66,795	333	200	55,156	121,951	366	83
Boise City	56,325	281	200	46,533	102,858	366	83
Calvin	35,810	179	200	29,614	65,424	366	83
Shidler	48,030	245	196	40,557	88,587	362	84
Eldorado	22,610	117	193	19,409	42,019	359	86
Cherokee	92,949	331	190	54,812	117,761	356	87
Bluejacket	36,848	195	189	32,299	69,147	354	88
Waukomis	62,572	332	188	55,018	117,590	354	88
Davidson	21,704	119	183	19,684	41,388	348	91
Kiefer	66,490	369	180	61,051	127,541	346	92
Binger-Oney	59,103	334	177	55,298	114,401	342	94
Coyle	65,252	369	177	61,131	126,383	342	94
Fargo	37,271	221	168	36,652	73,923	334	98
Paden	44,197	264	167	43,762	87,959	333	99
Union City	43,120	259	166	42,914	86,034	332	100
Arapaho	47,495	285	166	47,266	94,761	332	100
Geronimo	53,673	327	164	54,200	107,873	329	101
Buffalo Valley	30,146	188	161	31,078	61,224	326	103
Tupelo	42,470	266	160	43,983	86,453	325	104
Geary	64,915	409	159	67,736	132,651	324	104
Hydro-Eakly	74,002	468	158	77,537	151,539	323	105
Calumet	41,582	265	157	43,871	85,453	323	106
Dover	38,525	250	154	41,316	79,841	320	107
Prue	54,743	357	153	59,169	113,912	319	108
Ninnekah	71,269	466	153	77,125	148,394	318	108
Bray-Doyle	70,720	468	151	77,395	148,115	317	109
Ringwood	55,605	376	148	62,209	117,814	314	112
Temple	36,259	245	148	40,598	76,857	313	112
Smithville	43,394	294	147	48,736	92,130	313	112
Boynton-Moton	18,925	130	145	21,551	40,476	311	114
Strington	27,875	192	145	31,872	59,747	310	114
Afton	66,886	471	142	77,962	144,848	308	117
Copan	46,870	332	141	54,932	101,802	307	117
Amber-Pocasset	63,078	451	140	74,612	137,690	305	118

Weleetka	63,967	457	140	75,692	139,659	305	118
Stonewall	54,707	394	139	65,160	119,867	305	119
Granite	36,309	263	138	14,483	79,792	304	120
Waurika	58,216	430	136	71,119	129,335	301	122
Crowder	58,448	434	135	71,890	130,338	300	123
Big Pasture	35,203	262	134	43,429	78,632	300	123
Coleman	25,645	191	134	31,654	57,299	300	123
Pittsburg	21,234	159	134	26,305	47,539	299	124
Verden	43,707	328	133	54,303	98,010	299	124
Panola	39,445	298	132	49,392	88,837	298	125
Erick	32,471	247	132	40,863	73,334	297	126
Woodland	58,003	442	131	73,147	131,150	297	126
Tyrone	30,125	230	131	38,019	68,144	297	126
Wayne	59,009	453	130	74,929	133,938	296	127
White Oak	26,626	205	130	33,988	60,614	295	128
Welch	56,209	434	129	71,872	128,081	295	128
Alex	50,896	396	129	65,527	116,423	294	129
Chattanooga	35,982	281	128	46,513	82,495	294	129
Thackerville	36,346	284	128	47,033	83,379	294	129
Gracemont	22,206	174	127	28,883	51,089	293	130
Lookeba Sickles	31,311	246	127	40,786	72,097	293	130
Hanna	12,843	101	127	16,761	29,604	293	131
Wanette	28,899	230	126	38,043	66,942	291	132
Bennington	33,432	266	126	44,075	77,507	291	132
Ryan	31,199	251	124	41,539	72,738	290	133
Maysville	55,865	457	122	75,667	131,532	288	135
Butner	35,099	288	122	47,641	82,740	288	136
Glencoe	42,270	354	119	58,671	100,941	285	139
Allen	52,262	442	118	73,126	125,388	284	140
Fort Cobb-Broxton	41,328	351	118	58,175	99,503	283	141
Cyril	41,226	354	116	58,645	99,871	282	142
Wapanucka	27,183	236	115	39,064	66,247	281	144
Eagletown	27,102	238	114	39,463	66,565	279	146
Battiest	27,955	246	114	40,706	68,661	279	146
Total Small & Middle	3,066,963	20,896	147	3,459,435	6,526,398	312	113
Roff	34,826	308	113	51,022	85,848	279	147
Cameron	48,326	433	112	71,745	120,071	277	148
Achille	49,058	444	110	73,523	122,581	276	150
Strother	38,433	349	110	57,779	96,212	276	150
Central High	43,841	400	110	66,273	110,114	275	151
Wright City	54,601	499	109	82,642	137,243	275	151
Ripley	49,552	454	109	75,181	124,733	275	152
Barnsdall	51,236	470	109	77,816	129,052	275	152
Olive	45,086	417	108	68,963	114,049	274	153
Grandfield	28,911	271	107	44,794	73,705	272	155
Caddo	46,368	436	106	72,215	118,583	272	156
Whitesboro	19,560	185	106	30,616	50,176	271	157
Carney	22,121	210	105	34,788	56,909	271	157
Milburn	22,284	219	102	36,191	58,475	268	162
Wynona	15,740	155	102	25,622	41,362	267	163
Bokoshe	26,716	264	101	43,780	70,496	267	164
Indianola	33,894	337	101	55,821	89,715	266	165
Fletcher	46,218	461	100	76,303	122,521	266	165
Webbers Falls	27,941	285	98	47,260	75,201	263	169
Wetumka	40,267	411	98	68,132	108,399	263	169
Indiahoma	20,379	209	98	34,530	54,909	263	169
Blair	27,488	282	97	46,739	74,227	263	170
Olustee	17,226	178	97	29,456	46,682	262	171

Haileyville	46,786	484	97	80,142	126,928	262	171
Clayton	31,567	327	97	54,111	85,678	262	171
Davenport	38,147	398	97	65,912	104,329	262	172
Navajo	44,451	465	96	76,962	121,413	261	173
Le Flore	23,921	250	96	41,448	65,369	261	173
Picher-Cardin	13,311	140	95	23,185	36,496	261	174
Dustin	12,737	137	93	22,640	35,377	259	178
Tipton	29,379	316	93	52,363	81,742	258	178
Sasakwa	19,940	217	92	35,973	55,913	257	180
Okay	44,248	491	90	81,220	125,468	256	184
Fort Towson	37,693	423	89	70,112	107,805	255	186
South Coffeyville	26,276	296	89	49,040	75,316	254	187
Paoli	24,365	275	89	45,546	69,911	254	187
Savanna	37,202	422	88	69,935	107,137	254	188
New Lima	25,113	286	88	47,298	72,411	254	188
McCurtain	24,668	282	88	46,671	17,339	253	189
Sterling	34,317	395	87	65,476	99,793	252	191
Ringling	41,786	495	84	81,876	123,662	250	196
Earlsboro	21,036	249	84	41,255	62,291	250	196
Caney	22,354	272	82	44,961	67,315	248	201
Moyers	12,550	157	80	26,073	38,623	245	208
Oilton	26,213	335	78	55,481	81,694	244	212
Braggs	18,026	231	78	38,305	56,331	244	213
Mason	18,526	245	76	40,629	59,155	241	219
Varnum	21,647	289	75	47,861	69,508	241	221
Asher	17,275	232	74	38,470	55,745	240	223
Maud	23,992	332	72	55,004	78,996	238	229
Graham	80,81	113	71	18,775	25,856	237	232
Boswell	26,486	373	71	61,827	88,313	237	233
Keota	29,632	421	70	69,795	99,427	236	236
Macomb	23,782	351	68	58,097	81,879	233	244
Bowlegs	22,943	343	67	56,877	79,820	232	248
Midway	16,901	260	65	43,133	60,034	231	255
Schulter	13,699	215	64	35,626	49,325	229	260
Arkoma	25,045	402	62	66,522	91,567	228	266
Gans	23,994	392	61	64,968	88,962	227	271
Watts	23,357	390	60	64,548	87,905	226	276
Oaks Mission	17,970	310	58	51,289	69,259	224	285
Howe	26,708	460	58	76,255	102,963	224	286
Soper	20,256	350	58	57,952	78,208	223	286
Tushka	22,821	431	53	71,296	94,117	219	312
Rattan	25,298	497	51	82,317	107,615	216	325
Agra	20,036	429	47	71,095	91,131	212	355
Wilson	14,275	316	45	52,343	66,618	211	367
Cave Springs	7,576	196	39	32,456	40,032	204	428
Dewar	16,023	433	37	71,727	87,750	203	448
Total Small & Low	1,932,751	22,804	445	3,776,040	5,708,791	250	195
Total	100,489,063	606,675	1,804	98,398,354	198,887,417	328	98
Less:	98,398,354						
Carry-Over	2,090,709						

VITA

Paul Richard Haxton

Candidate for the Degree of

Doctor of Education

Dissertation: CAPITAL FUNDING IN OKLAHOMA SCHOOL DISTRICTS

Major Field: School Administration

Biographical:

Personal Data: Born in Auckland, New Zealand, on September 20, 1947, the son of Richard Anderson and Fay Josephine Haxton

Education: Graduated from Perry High School, Perry, Oklahoma in May 1965; received Bachelor of Science degree in Health, Physical Education and Recreation from Oklahoma State University in August 1969; received Bachelor of Science degree in Accounting from The University of Science and Arts of Oklahoma in May 1978; received Master of Science degree from Oklahoma State University in School Administration in December 1998; completed the requirements for the Doctor of Education degree with a major in School Administration in December 2008.

Experience: Employed as a high school teacher and coach 1969 – 1977; employed as an accountant 1978 – 1991; employed as high school superintendent, principal, teacher and coach 1991 – 2003; employed in Professional Education at Oklahoma State University 2005 – 2008; employed as an assistant professor/Director of Clinical Education Northeastern State University, July 2008 – present.

Professional Memberships: Oklahoma Association of School Business Officials, American Association of Supervision and Curriculum Development, Oklahoma Society of CPAs.

Name: Paul Richard Haxton Date of Degree: May, 2009

Institution: Oklahoma State University Location: Stillwater, Oklahoma

Title of Study: CAPITAL FUNDING IN OKLAHOMA SCHOOL DISTRICTS

Pages in Study: 235 Candidate for the Degree of Doctor of Education

Major Field: School Administration

Scope and Method of Study: Qualitative research using data from three sources: Oklahoma State Department of Education documents, Superintendent on-line questionnaires, and Superintendent/School Finance Expert face-to-face interviews consisting of nine superintendents and two school finance experts. The interviewees were purposively selected based on ability and experience.

Findings and Conclusions: The study found that school officials hold negative views about the ability of the building fund to purchase and maintain capital items, such as buildings and equipment. Views on the ability of districts to successfully vote bond issues were more positive. Superintendents were asked to provide strategies for capital outlay, which included federal funding, facilities leasing agreements, sales tax to finance new construction, investing carry-over funds, force accounts, lease purchasing, lease revenue bonds, impact aid and equalization. The study recommended that equalization be achieved through legislative changes: state building fund, funding the State Common School Building fund (1984), raising the maximum bond issue percentage, establishing a superintendents' academy, eliminating the supermajority rule, enacting Oklahoma Qualified Zone Academy Bonds, and removing the limit on the annual increase in property values.

ADVISER'S APPROVAL Kenneth Stern