

1 STATE OF OKLAHOMA

2 1st Session of the 55th Legislature (2015)

3 COMMITTEE SUBSTITUTE
4 FOR
5 HOUSE BILL NO. 1498

By: Casey

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8 COMMITTEE SUBSTITUTE

9 An Act relating to schools; defining the phrase per-
10 pupil expenditure; listing expenditure categories;
11 excluding certain expenditures; providing for
12 application; requiring the reporting or publishing of
13 certain categories; providing for codification; and
14 providing an effective date.

15 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

16 SECTION 1. NEW LAW A new section of law to be codified
17 in the Oklahoma Statutes as Section 1-124 of Title 70, unless there
18 is created a duplication in numbering, reads as follows:

19 A. Unless otherwise specifically defined, the phrase "per-pupil
20 expenditure" shall mean the aggregate current expenditures of school
21 districts from all funding sources including federal funds plus the
22 aggregate current expenditures of the state for the State Department
23 of Education which shall include expenditures for the State Board of
24 Education and the State Superintendent of Public Instruction plus

1 the direct support aggregate current expenditures of the state for
2 the day-to-day operations of schools and school districts from all
3 funding sources including federal funds divided by the aggregate
4 number of students in average daily membership to whom school
5 districts in the state provide a public education for the same
6 fiscal year for which the expenditures are determined. The
7 aggregate current expenditures shall include without limitation the
8 following categories of expenditures:

- 9 1. Instruction and instruction-related;
- 10 2. Instructional staff support services;
- 11 3. General and school administration;
- 12 4. Operations and maintenance;
- 13 5. Student support services;
- 14 6. Employee benefits;
- 15 7. Employee retirement benefits; and
- 16 8. Transportation and food services.

17 B. Aggregate current expenditures shall not include
18 expenditures for capital outlay and capital debt service which
19 includes, but is not limited to, the purchase of lands, bond issue
20 debt service, school construction and school repair.

21 C. The provisions of subsection A of this section shall apply
22 when related to the expenditure of public funds by educational and
23 governmental entities. When reporting or publishing the per-pupil
24 expenditure for any purpose, the State Department of Education shall

1 also report or publish each category of expenditure as listed in
2 subsection A of this section as well as the aggregate expenditure.

3 SECTION 2. This act shall become effective November 1, 2015.

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