EXPLANATION OF THE INFORMATION IN EACH COLUMN.

**Column C: IRN**

IRN is short for Information Retrieval Number. All school buildings and districts are given an IRN by the Ohio Department of Education, which is used as a unique identifier.

**Column D: Educating FTE FY19**

Students who live in a public school district often have a choice of where they actually attend school. Under the Ohio’s school choice programs, students may open enroll in another public school district, enroll in a community/charter school, or enroll in a nonpublic school through the EdChoice (traditional) Scholarship program.

Currently, state funding for each student flows to the traditional public school district of residence (home school district). However, for students who choose to attend another school, the funding attributable to those students is transferred by the home school district to the school the student actually attends.

The “Educating FTE” number is the number of students that the public district is actually educating in its own schools. Under H.B. 305, the state funds students in the school in which they are actually educated, i.e. the funds follow the student.

**Column E: % Change “Educating FTE” to Current Law “ADM FY 19”**

The percentage in this column represents the difference between the number of students who reside in the district (ADM) and the number of those students who are actually educated by that public school district (Educating FTE).

A negative per cent indicates the public school district is educating fewer students in its school than live in the district because the students are being educated elsewhere (for example, by a charter school or in another public school district through open enrollment).

A positive per cent indicates that the public school district is educating more students in its schools than live in the district, usually as a result of open enrolling in the district.

**Column F. Capacity Per Pupil FY 20** – evaluation of taxable property value per pupil of the district. This is the dollar amount generated by using the combination of property valuation and income of the residents specified in H.B. 305. I believe that this is the per pupil amount reflected by application of a district’s “local share” calculation.

**Column G: % Change capacity per pupil FY20-FY21**

This column indicates whether a district’s local “capacity” (property valuation and resident income) is increasing or decreasing in FY21 over FY20. It is presented as a per student measure, which is derived by dividing the district’s capacity by the number of students being educated in the district’s schools. A positive percentage indicates that the district’s per student capacity is increasing; a negative number indicates that the district’s capacity per student is decreasing.
Several factors can influence a change in local capacity per pupil: property reappraisal, new pipeline installation, new development, expansion of an existing business, or loss of existing business (power generating plant, factory, etc.)

**Column H: Per-Pupil Local Capacity Percentage FY20** – The percentage in this column is a district’s local share that is applied to the district’s base cost (and some categorical funding) calculated under the H.B. 305 methodology. The local district is responsible for this per cent of the base cost, and the state provides the remaining calculated funding for the district.

**Column I: Estimated Foundation Aid Net of transfers FY19** - The dollar amount in this column is the amount of money the public district would have received in FY19 if the district’s student count (FTE) had been determined by the number of students it was actually educating, as described above under Column D.

**Column J: Proposed Aid FY20** - This is the amount of state foundation aid the district is estimated to have received from the state if H.B. 305 had been enacted and was being implemented in FY20 based on a six year phase-in of the new funding model. “Foundation aid” includes base cost, special education, gifted education, transportation, disadvantaged student aid, etc.

**Column K: Proposed Aid FY21** - This is the estimate of the amount of state foundation aid the public district would received from the state in FY21 if HB 305 was in effect and being phased-in over six years.

**Column L: $ Change FY19-FY20** - This the estimated dollar change in state foundation aid for FY20 compared to FY19 (FTE basis) under H.B 305 (if it were in effect).

**Column M: $ Change FY20-FY21** - This is the projected dollar change in state foundation funding from FY20-FY21 under H.B 305 (if it were in effect).

**Column N: % Change FY19-FY20** - The projected percentage change in state foundation funding from FY19 to FY20 under H.B 305 (if it were in effect).

**Column O: % Change FY20-FY21** - The projected percentage change in state foundation funding from FY20 to FY21 under H.B 305 (if it were in effect).
**Column P: Estimated Foundation Aid Net of Transfers per pupil FY19** - The dollar amount in this column is the amount of money per pupil the public district would have received in FY19 if the district’s student count (FTE) had been determined by the number of students it was actually educating, as described above under Column D.

**Column Q: Proposed Aide per pupil FY20** - This is the amount of state foundation aid per pupil the district is estimated to have received from the state if H.B. 305 had been enacted and was being implemented in FY20 based on a six year phase-in of the new funding model. “Foundation aid” includes base cost, special education, gifted education, transportation, disadvantaged student aid, etc.

**Column R: Proposed Aid per pupil FY21** - This is the estimate of the amount of state foundation aid per pupil the public district would receive from the state in FY21 if HB 305 was in effect and being phased-in over six years.