As Introduced

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Representative Glassburn

Cosponsors: Representatives Piccolantonio, Brennan, Synenberg, Somani, McNally, Lett, Upchurch

To amend sections 3317.011, 3317.012, 3317.018, 3317.0110, and 3317.022 and to enact section 3317.41 of the Revised Code and to amend Sections 265.10, as subsequently amended, 265.150, 265.190, and 265.450 of H.B. 96 of the 136th General Assembly regarding base cost calculation and use in the public school financing system, to express the General Assembly's intent to secure a thorough and efficient system of common schools, and to make an appropriation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 3317.011, 3317.012, 3317.018, 3317.0110, and 3317.022 be amended and section 3317.41 of the Revised Code be enacted to read as follows:

Sec. 3317.011. This section shall apply only for fiscal years 2026 and 2027.

(A) As used in this section:

(1) "Average administrative assistant salary" means the

average salary of administrative assistants employed by city, local, and exempted village school districts in this state with salaries greater than $20,000 but less than $65,000, using fiscal year 2022 data for fiscal year 2026 and fiscal year 2025 data for fiscal year 2027, as determined by the department of education and workforce.

(2) "Average bookkeeping and accounting employee salary" means the average salary of bookkeeping employees and accounting employees employed by city, local, and exempted village school districts in this state with salaries greater than $20,000 but less than $80,000, using fiscal year 2022 data for fiscal year 2026 and fiscal year 2025 data for fiscal year 2027, as determined by the department.

(3) "Average clerical staff salary" means the average salary of clerical staff employed by city, local, and exempted village school districts in this state with salaries greater than $15,000 but less than $50,000, using fiscal year 2022 data for fiscal year 2026 and fiscal year 2025 data for fiscal year 2027, as determined by the department.

(4) "Average counselor salary" means the average salary of counselors employed by city, local, and exempted village school districts in this state with salaries greater than $30,000 but less than $95,000, using fiscal year 2022 data for fiscal year 2026 and fiscal year 2025 data for fiscal year 2027, as determined by the department.

(5) "Average education management information system support employee salary" means the average salary of accounting employees employed by city, local, and exempted village school districts in this state with salaries greater than $30,000 but less than $90,000, using fiscal year 2022 data for fiscal year

2026 and fiscal year 2025 data for fiscal year 2027, as determined by the department.

(6) "Average librarian and media staff salary" means the average salary of librarians and media staff employed by city, local, and exempted village school districts in this state with salaries greater than $30,000 but less than $95,000, using fiscal year 2022 data for fiscal year 2026 and fiscal year 2025 data for fiscal year 2027, as determined by the department.

(7) "Average other district administrator salary" means the average salary of all assistant superintendents and directors employed by city, local, and exempted village school districts in this state with salaries greater than $50,000 but less than $135,000, using fiscal year 2022 data for fiscal year 2026 and fiscal year 2025 data for fiscal year 2027, as determined by the department.

(8) "Average principal salary" means the average salary of all principals employed by city, local, and exempted village school districts in this state with salaries greater than $50,000 but less than $120,000, using fiscal year 2022 data for fiscal year 2026 and fiscal year 2025 data for fiscal year 2027, as determined by the department.

(9) "Average superintendent salary" means the average salary of all superintendents employed by city, local, and exempted village school districts in this state with salaries greater than $60,000 but less than $180,000, using fiscal year 2022 data for fiscal year 2026 and fiscal year 2025 data for fiscal year 2027, as determined by the department.

(10) "Average teacher cost" for a fiscal year is equal to the sum of the following:

(a) The average salary of teachers employed by city, local, and exempted village school districts in this state with salaries greater than $30,000 but less than $95,000, using fiscal year 2022 data for fiscal year 2026 and fiscal year 2025 data for fiscal year 2027, as determined by the department;

(b) An amount for teacher benefits equal to 0.16 times the average salary calculated under division (A)(10)(a) of this section;

(c) An amount for district-paid insurance costs equal to the following product:

The statewide weighted average employer-paid monthly premium based on data reported by city, local, and exempted village school districts to the state employment relations board for the health insurance survey conducted in accordance with divisions (K)(5) and (6) of section 4117.02 of the Revised Code using fiscal year 2022 data for fiscal year 2026 and fiscal year 2025 data for fiscal year 2027 X 12

(11) "Eligible school district" means a city, local, or exempted village school district that satisfies one of the following:

(a) The district is a member of an organization that regulates interscholastic athletics.

(b) The district has teams in at least three different sports that participate in an interscholastic league.

(B) When calculating a district's aggregate base cost under this section, the department shall use ~~data from~~ fiscal year 2022 data for fiscal year 2026 and fiscal year 2025 data for fiscal year 2027 for all of the following:

(1) The average salaries determined under divisions (A)(1), (2), (3), (4), (5), (6), (7), (8), (9), and (10)(a) of this section;

(2) The amount for teacher benefits determined under division (A)(10)(b) of this section;

(3) The district-paid insurance costs determined under division (A)(10)(c) of this section;

(4) The spending determined under divisions (E)(4)(a), (E)(5)(a), (E)(6)(a), and (H)(1) of this section and the corresponding student counts determined under divisions (E)(4)(b), (E)(5)(b), (E)(6)(b), and (H)(2) of this section;

(5) The information determined under division (G)(3) of this section.

(C) A city, local, or exempted village school district's aggregate base cost for a fiscal year shall be equal to the following sum:

(The district's teacher base cost for that fiscal year computed under division (D) of this section) + (the district's student support base cost for that fiscal year computed under division (E) of this section) + (the district's leadership and accountability base cost for that fiscal year computed under division (F) of this section) + (the district's building leadership and operations base cost for that fiscal year computed under division (G) of this section) + (the athletic co-curricular activities base cost for that fiscal year computed under division (H) of this section, if the district is an eligible school district)

(D) The department shall compute a district's teacher base cost for a fiscal year as follows:

(1) Calculate the district's classroom teacher cost for that fiscal year as follows:

(a) Determine the full-time equivalency of students in the district's base cost enrolled ADM for that fiscal year that are enrolled in kindergarten and divide that number by 20;

(b) Determine the full-time equivalency of students in the district's base cost enrolled ADM for that fiscal year that are enrolled in grades one through three and divide that number by 23;

(c) Determine the full-time equivalency of students in the district's base cost enrolled ADM for that fiscal year that are enrolled in grades four through eight but are not enrolled in a career-technical education program or class described under section 3317.014 of the Revised Code and divide that number by 25;

(d) Determine the full-time equivalency of students in the district's base cost enrolled ADM for that fiscal year that are enrolled in grades nine through twelve but are not enrolled in a career-technical education program or class described under section 3317.014 of the Revised Code and divide that number by 27;

(e) Determine the full-time equivalency of students in the district's base cost enrolled ADM for that fiscal year that are enrolled in a career-technical education program or class, as certified under divisions (B)(11), (12), (13), (14), and (15) of section 3317.03 of the Revised Code, and divide that number by 18;

(f) Compute the sum of the quotients obtained under divisions (D)(1)(a), (b), (c), (d), and (e) of this section;

(g) Compute the classroom teacher cost by multiplying the average teacher cost for that fiscal year by the sum computed under division (D)(1)(f) of this section.

(2) Calculate the district's special teacher cost for that fiscal year as follows:

(a) Divide the district's base cost enrolled ADM for that fiscal year by 150;

(b) If the quotient obtained under division (D)(2)(a) of this section is greater than 6, the special teacher cost shall be equal to that quotient multiplied by the average teacher cost for that fiscal year.

(c) If the quotient obtained under division (D)(2)(a) of this section is less than or equal to 6, the special teacher cost shall be equal to 6 multiplied by the average teacher cost for that fiscal year.

(3) Calculate the district's substitute teacher cost for that fiscal year in accordance with the following formula:

(a) Compute the substitute teacher daily rate with benefits by multiplying the substitute teacher daily rate of $90 by 1.16;

(b) Compute the substitute teacher cost in accordance with the following formula:

[The sum computed under division (D)(1)(f) of this section + (the greater of the quotient obtained under division (D)(2)(a) of this section and 6)] X the amount computed under division (D)(3)(a) of this section X 5

(4) Calculate the district's professional development cost for that fiscal year in accordance with the following formula:

[The sum computed under division (D)(1)(f) of this section + (the greater of the quotient obtained under division (D)(2)(a) of this section and 6)] X [(the sum of divisions (A)(10)(a) and (b) of this section for that fiscal year)/180] X 4

(5) Calculate the district's teacher base cost for that fiscal year, which equals the sum of divisions (D)(1), (2), (3), and (4) of this section.

(E) The department shall compute a district's student support base cost for a fiscal year as follows:

(1) Calculate the district's guidance counselor cost for that fiscal year as follows:

(a) Determine the number of students in the district's base cost enrolled ADM for that fiscal year that are enrolled in grades nine through twelve and divide that number by 360;

(b) Compute the counselor cost in accordance with the following formula:

(The greater of the quotient obtained under division (E)(1)(a) of this section and 1) X [(the average counselor salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of this section for that fiscal year]

(2) Calculate the district's librarian and media staff cost for that fiscal year as follows:

(a) Divide the district's base cost enrolled ADM for that fiscal year by 1,000;

(b) Compute the librarian and media staff cost in accordance with the following formula:

The quotient obtained under division (E)(2)(a) of this section X

[(the average librarian and media staff salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of this section for that fiscal year]

(3) Calculate the district's staffing cost for student wellness and success for that fiscal year as follows:

(a) Divide the district's base cost enrolled ADM for that fiscal year by 250;

(b) Compute the staffing cost for student wellness and success in accordance with the following formula:

(The greater of the quotient obtained under division (E)(3)(a) of this section and 5) X [(the average counselor salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of this section for that fiscal year]

(4) Calculate the district's academic co-curricular activities cost for that fiscal year as follows:

(a) Determine the total amount of spending for academic co-curricular activities reported by city, local, and exempted village school districts to the department using fiscal year 2022 data for fiscal year 2026 and fiscal year 2025 data for fiscal year 2027;

(b) Determine the sum of the enrolled ADM of every school district in the state using fiscal year 2022 data for fiscal year 2026 and fiscal year 2025 data for fiscal year 2027 as specified under division (E)(4)(a) of this section;

(c) Compute the academic co-curricular activities cost in accordance with the following formula:

(The amount determined under division (E)(4)(a) of this section / the sum determined under division (E)(4)(b) of this section) X

the district's base cost enrolled ADM for the fiscal year for which the academic co-curricular activities cost is computed

(5) Calculate the district's building safety and security cost for that fiscal year as follows:

(a) Determine the total amount of spending for building safety and security reported by city, local, and exempted village school districts to the department using fiscal year 2022 data for fiscal year 2026 and fiscal year 2025 data for fiscal year 2027;

(b) Determine the sum of the enrolled ADM of every school district in the state that reported the data specified under division (E)(5)(a) of this section using fiscal year 2022 data for fiscal year 2026 and fiscal year 2025 data for fiscal year 2027;

(c) Compute the building safety and security cost in accordance with the following formula:

(The amount determined under division (E)(5)(a) of this section / the sum determined under division (E)(5)(a) of this section) X the district's base cost enrolled ADM for the fiscal year for which the building safety and security cost is computed

(6) Calculate the district's supplies and academic content cost for that fiscal year as follows:

(a) Determine the total amount of spending for supplies and academic content, excluding supplies for transportation and maintenance, reported by city, local, and exempted village school districts to the department using fiscal year 2022 data for fiscal year 2026 and fiscal year 2025 data for fiscal year 2027;

(b) Determine the sum of the enrolled ADM of every school district in the state using fiscal year 2022 data for fiscal year 2026 and fiscal year 2025 data for fiscal year 2027 as specified under division (E)(6)(a) of this section;

(c) Compute the supplies and academic content cost in accordance with the following formula:

(The amount determined under division (E)(6)(a) of this section / the sum determined under division (E)(6)(b) of this section) X the district's base cost enrolled ADM for the fiscal year for which the supplies and academic content cost is computed

(7) Calculate the district's technology cost for that fiscal year in accordance with the following formula:

$37.50 X the district's base cost enrolled ADM for that fiscal year

(8) Calculate the district's student support base cost for that fiscal year, which equals the sum of divisions (E)(1), (2), (3), (4), (5), (6), and (7) of this section.

(F) The department shall compute a district's leadership and accountability base cost for a fiscal year as follows:

(1) Calculate the district's superintendent cost for that fiscal year as follows:

(a) If the district's base cost enrolled ADM for that fiscal year is greater than 4,000, then the district's superintendent cost shall be equal to [($160,000 X 1.16) + the amount specified under division (A)(10)(c) of this section for that fiscal year].

(b) If the district's base cost enrolled ADM for that fiscal year is less than or equal to 4,000 but greater than or

equal to 500, the district's superintendent cost shall be equal to the sum of the following:

(i) (The district's base cost enrolled ADM for that fiscal year - 500) X {[($160,000 X 1.16) - ($80,000 X 1.16)]/3500};

(ii) ($80,000 X 1.16) + the amount specified under division (A)(10)(c) of this section for that fiscal year.

(c) If the district's base cost enrolled ADM is less than 500, then the district's superintendent cost shall be equal to [($80,000 X 1.16) + the amount specified under division (A)(10)(c) of this section for that fiscal year].

(2) Calculate the district's treasurer cost for that fiscal year as follows:

(a) If the district's base cost enrolled ADM for that fiscal year is greater than 4,000, then the district's treasurer cost shall be equal to [($130,000 X 1.16) + the amount specified under division (A)(10)(c) of this section for that fiscal year].

(b) If the district's base cost enrolled ADM for that fiscal year is less than or equal to 4,000 but greater than or equal to 500, the district's treasurer cost shall be equal to the sum of the following:

(i) (The district's base cost enrolled ADM for that fiscal year - 500) X {[($130,000 X 1.16) - ($60,000 X 1.16)]/3500};

(ii) ($60,000 X 1.16) + the amount specified under division (A)(10)(c) of this section for that fiscal year.

(c) If the district's base cost enrolled ADM is less than 500, then the district's treasurer cost shall be equal to [($60,000 X 1.16) + the amount specified under division (A)(10)(c) of this section for that fiscal year].

(3) Calculate the district's other district administrator cost for that fiscal year as follows:

(a) Divide the average other district administrator salary for that fiscal year by the average superintendent salary for that fiscal year;

(b) Divide the district's base cost enrolled ADM for that fiscal year by 750;

(c) Compute the other district administrator cost in accordance with the following formula:

{[(The district's superintendent cost for that fiscal year calculated under division (F)(1) of this section - the amount specified under division (A)(10)(c) of this section for that fiscal year) X the quotient obtained under division (F)(3)(a) of this section] + the amount specified under division (A)(10)(c) of this section} X (the greater of the quotient obtained under division (F)(3)(b) of this section and 2)

(4) Calculate the district's fiscal support cost for that fiscal year as follows:

(a) Divide the district's base cost enrolled ADM for that fiscal year by 850;

(b) Determine the lesser of the following:

(i) The maximum of the quotient obtained under division (F)(4)(a) of this section and 2;

(ii) 35.

(c) Compute the fiscal support cost in accordance with the following formula:

The number obtained under division (F)(4)(b) of this section X

[(the average bookkeeping and accounting employee salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of this section for that fiscal year]

(5) Calculate the district's education management information system support cost for that fiscal year as follows:

(a) Divide the district's base cost enrolled ADM for that fiscal year by 5,000;

(b) Compute the education management information system support cost in accordance with the following formula:

(The greater of the quotient obtained under division (F)(5)(a) of this section and 1) X [(the average education management information system support employee salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of this section for that fiscal year]

(6) Calculate the district's leadership support cost for that fiscal year as follows:

(a) Determine the greater of the quotient obtained under division (F)(3)(b) of this section and 2, and add 1 to that number;

(b) Divide the number obtained under division (F)(6)(a) of this section by 3;

(c) Compute the leadership support cost in accordance with the following formula:

(The greater of the quotient obtained under division (F)(6)(b) of this section and 1) X [(the average administrative assistant salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of this section for that fiscal year]

(7) Calculate the district's information technology center support cost for that fiscal year in accordance with the following formula:

$31 X the district's base cost enrolled ADM for that fiscal year

(8) Calculate the district's district leadership and accountability base cost for that fiscal year, which equals the sum of divisions (F)(1), (2), (3), (4), (5), (6), and (7) of this section.

(G) The department shall compute a district's building leadership and operations base cost for a fiscal year as follows:

(1) Calculate the district's building leadership cost for that fiscal year as follows:

(a) Divide the average principal salary for that fiscal year by the average superintendent salary for that fiscal year;

(b) Divide the district's base cost enrolled ADM for that fiscal year by 450;

(c) Compute the building leadership cost in accordance with the following formula:

{[(The district's superintendent cost for that fiscal year calculated under division (F)(1) of this section - the amount specified under division (A)(10)(c) of this section for that fiscal year) X the quotient obtained under division (G)(1)(a) of this section] + the amount specified under division (A)(10)(c) of this section for that fiscal year} X the quotient obtained under division (G)(1)(b) of this section

(2) Calculate the district's building leadership support cost for that fiscal year as follows:

(a) Divide the district's base cost enrolled ADM for that fiscal year by 400;

(b) Determine the number of school buildings in the district for the preceding fiscal year;

(c) Compute the building leadership support cost in accordance with the following formula:

(i) If the quotient obtained under division (G)(2)(a) of this section is less than the number obtained under division (G)(2)(b) of this section, then the district's building leadership support cost shall be equal to {the number obtained under division (G)(2)(b) of this section for that fiscal year X [(the average clerical staff salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of this section for that fiscal year]}.

(ii) If the quotient obtained under division (G)(2)(a) of this section is greater than or equal to the number obtained under division (G)(2)(b) of this section, then the district's building leadership support cost shall be equal to {[the lesser of (the number obtained under division (G)(2)(b) of this section X 3) and the quotient obtained under division (G)(2)(a) of this section] X [(the average clerical staff salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of this section for that fiscal year]}.

(3) Calculate the district's building operations cost for that fiscal year as follows:

(a) Determine both of the following:

(i) The average building square feet per pupil for all city, local, and exempted village school district buildings in the state;

(ii) The average cost per square foot for all city, local, and exempted village school district buildings in the state.

(b) Compute the building operations cost in accordance with the following formula:

The district's base cost enrolled ADM for that fiscal year X [(the number determined under division (G)(3)(a)(i) of this section X the number determined under division (G)(3)(a)(ii) of this section) - (the amount determined under division (E)(5)(a) of this section for that fiscal year/ the sum determined under division (E)(5)(b) of this section for that fiscal year)]

(4) Calculate the district's building leadership and operations base cost for that fiscal year, which equals the sum of divisions (G)(1), (2), and (3) of this section.

(H) If a district is an eligible school district, the department shall compute the district's athletic co-curricular activities base cost for a fiscal year as follows:

(1) Determine the total amount of spending for athletic co-curricular activities reported by city, local, and exempted village school districts to the department for that fiscal year;

(2) Determine the sum of the enrolled ADM of every school district in the state for that fiscal year;

(3) Compute the district's athletic co-curricular activities base cost in accordance with the following formula:

(The amount determined under division (H)(1) of this section / the sum determined under division (H)(2) of this section) X the district's base cost enrolled ADM for the fiscal year for which the funds for athletic co-curricular activities are computed

Sec. 3317.012. This section shall apply only for fiscal

years 2026 and 2027.

(A) As used in this section, "average administrative assistant salary," "average bookkeeping and accounting employee salary," "average clerical staff salary," "average counselor salary," "average education management information system support employee salary," "average librarian and media staff salary," "average other district administrator salary," "average principal salary," "average superintendent salary," and "average teacher cost" have the same meanings as in section 3317.011 of the Revised Code.

(B) When calculating a district's aggregate base cost under this section, the department shall use ~~data from~~ fiscal year 2022 data for fiscal year 2026 and fiscal year 2025 data for fiscal year 2027 for all of the following:

(1) The average salaries determined under divisions (A)(1), (2), (3), (4), (5), (6), (7), (8), (9), and (10)(a) of section 3317.011 of the Revised Code;

(2) The amount for teacher benefits determined under division (A)(10)(b) of section 3317.011 of the Revised Code;

(3) The district-paid insurance costs determined under division (A)(10)(c) of section 3317.011 of the Revised Code;

(4) Spending determined under divisions (E)(4)(a), (E)(5)(a), and (H)(1) of section 3317.011 of the Revised Code and the corresponding student counts determined under divisions (E)(4)(b), (E)(5)(b), and (H)(2) of that section;

(5) The information determined under division (G)(3) of section 3317.011 of the Revised Code.

(C) A joint vocational school district's aggregate base

cost for a fiscal year shall be equal to the following sum:

The district's teacher base cost for that fiscal year computed under division (D) of this section + the district's student support base cost for that fiscal year computed under division (E) of this section + the district's leadership and accountability base cost for that fiscal year computed under division (F) of this section + the district's building leadership and operations base cost for that fiscal year computed under division (G) of this section

(D) The department of education and workforce shall compute a district's teacher base cost for a fiscal year as follows:

(1) Calculate the district's classroom teacher cost for that fiscal year as follows:

(a) Determine the full-time equivalency of students in the district's base cost enrolled ADM for that fiscal year that are enrolled in a career-technical education program or class, as certified under divisions (D)(2)(h), (i), (j), (k), and (l) of section 3317.03 of the Revised Code, and divide that number by 18;

(b) Determine the full-time equivalency of students in the district's base cost enrolled ADM for that fiscal year that are enrolled in grades six through eight but are not enrolled in a career-technical education program or class described under section 3317.014 of the Revised Code and divide that number by 25;

(c) Determine the full-time equivalency of students in the district's base cost enrolled ADM for that fiscal year that are enrolled in grades nine through twelve but are not enrolled in a

career-technical education program or class described under section 3317.014 of the Revised Code and divide that number by 27;

(d) Compute the sum of the quotients obtained under divisions (D)(1)(a), (b), and (c) of this section;

(e) Compute the classroom teacher base cost by multiplying the average teacher cost for that fiscal year by the sum computed under division (D)(1)(d) of this section.

(2) Calculate the district's cost for that fiscal year for teachers providing health and physical education, instruction regarding employability and soft skills, development and coordination of internships and job placements, career-technical student organization activities, pre-apprenticeship and apprenticeship coordination, and any assessment related to career-technical education, including any nationally recognized job skills or end-of-course assessment, as follows:

(a) Divide the district's base cost enrolled ADM for that fiscal year by 150;

(b) If the quotient obtained under division (D)(2)(a) of this section is greater than 6, the teacher cost shall be equal to that quotient multiplied by the average teacher cost for that fiscal year.

(c) If the quotient obtained under division (D)(2)(a) of this section is less than or equal to 6, the teacher cost shall be equal to 6 multiplied by the average teacher cost for that fiscal year.

(3) Calculate the district's substitute teacher cost for that fiscal year in accordance with the following formula:

(a) Compute the substitute teacher daily rate with benefits by multiplying the substitute teacher daily rate of $90 by 1.16;

(b) Compute the substitute teacher cost in accordance with the following formula:

[The sum computed under division (D)(1)(d) of this section + (the greater of the quotient obtained under division (D)(2)(a) of this section and 6)] X the amount computed under division (D)(3)(a) of this section X 5

(4) Calculate the district's professional development cost for that fiscal year in accordance with the following formula:

[The sum computed under division (D)(1)(d) of this section + (the greater of the quotient obtained under division (D)(2)(a) of this section and 6)] X [(the sum of divisions (A)(10)(a) and (b) of section 3317.011 of the Revised Code for that fiscal year)/180] X 4

(5) Calculate the district's teacher base cost for that fiscal year, which equals the sum of divisions (D)(1), (2), (3), and (4) of this section.

(E) The department shall compute a district's student support base cost for a fiscal year as follows:

(1) Calculate the district's guidance counselor cost for that fiscal year as follows:

(a) Determine the number of students in the district's base cost enrolled ADM for that fiscal year that are enrolled in grades nine through twelve and divide that number by 360;

(b) Compute the counselor cost in accordance with the following formula:

(The greater of the quotient obtained under division (E)(1)(a) of this section and 1) X [(the average counselor salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year]

(2) Calculate the district's librarian and media staff cost for that fiscal year as follows:

(a) Divide the district's base cost enrolled ADM for that fiscal year by 1,000;

(b) Compute the librarian and media staff cost in accordance with the following formula:

The quotient obtained under division (E)(2)(a) of this section X [(the average librarian and media staff salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year]

(3) Calculate the district's staffing cost for student wellness and success for that fiscal year as follows:

(a) Divide the district's base cost enrolled ADM for that fiscal year by 250;

(b) Compute the staffing cost for student wellness and success in accordance with the following formula:

The quotient obtained under division (E)(3)(a) of this section X [(the average counselor salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year]

(4) Calculate the district's cost for that fiscal year for career-technical curriculum specialists and coordinators, career assessment and program placement, recruitment and orientation,

student success coordination, analysis of test results, development of intervention and remediation plans and monitoring of those plans, and satellite program coordination in accordance with the following formula:

[(The amount determined under division (E)(4)(a) of section 3317.011 of the Revised Code for that fiscal year / the sum determined under division (E)(4)(b) of section 3317.011 of the Revised Code) + (the amount determined under division (H)(1) of section 3317.011 of the Revised Code for that fiscal year / the sum determined under division (H)(2) of section 3317.011 of the Revised Code)] X the district's base cost enrolled ADM for the fiscal year for which the district's cost under this division is computed

(5) Compute the district's building safety and security cost for that fiscal year in accordance with the following formula:

(The amount determined under division (E)(5)(a) of section 3317.011 of the Revised Code for that fiscal year / the sum determined under division (E)(5)(b) of section 3317.011 of the Revised Code) X the district's base cost enrolled ADM for the fiscal year for which the building safety and security cost is computed

(6) Compute the district's supplies and academic content cost for that fiscal year in accordance with the following formula:

(The amount determined under division (E)(6)(a) of section 3317.011 of the Revised Code for that fiscal year / the sum determined under division (E)(6)(b) of section 3317.011 of the Revised Code) X the district's base cost enrolled ADM for the

fiscal year for which the supplies and academic content cost is computed

(7) Calculate the district's technology cost for that fiscal year in accordance with the following formula:

$37.50 X the district's base cost enrolled ADM for that fiscal year

(8) Calculate the district's student support base cost for that fiscal year, which equals the sum of divisions (E)(1), (2), (3), (4), (5), (6), and (7) of this section.

(F) The department shall compute a district's leadership and accountability base cost for a fiscal year as follows:

(1) Calculate the district's superintendent cost for that fiscal year as follows:

(a) If the district's base cost enrolled ADM for that fiscal year is greater than 4,000, then the district's superintendent cost shall be equal to [($160,000 X 1.16) + the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year].

(b) If the district's base cost enrolled ADM for that fiscal year is less than or equal to 4,000 but greater than or equal to 500, the district's superintendent cost shall be equal to the sum of the following:

(i) (The district's base cost enrolled ADM for that fiscal year - 500) X {[($160,000 X 1.16) - ($80,000 X 1.16)]/3500};

(ii) ($80,000 X 1.16) + the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year.

(c) If the district's base cost enrolled ADM is less than 500, then the district's superintendent cost shall be equal to [($80,000 X 1.16) + the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year].

(2) Calculate the district's treasurer cost for that fiscal year as follows:

(a) If the district's base cost enrolled ADM for that fiscal year is greater than 4,000, then the district's treasurer cost shall be equal to [($130,000 X 1.16) + the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year].

(b) If the district's base cost enrolled ADM for that fiscal year is less than or equal to 4,000 but greater than or equal to 500, the district's treasurer cost shall be equal to the sum of the following:

(i) (The district's base cost enrolled ADM for that fiscal year - 500) X {[($130,000 X 1.16) - ($60,000 X 1.16)]/3500};

(ii) ($60,000 X 1.16) + the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year.

(c) If the district's base cost enrolled ADM is less than 500, then the district's treasurer cost shall be equal to [($60,000 X 1.16) + the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year].

(3) Calculate the district's other district administrator cost for that fiscal year as follows:

(a) Divide the average other district administrator salary for that fiscal year by the average superintendent salary for that fiscal year;

(b) Divide the district's base cost enrolled ADM for that fiscal year by 750;

(c) Compute the other district administrator cost in accordance with the following formula:

{[(The district's superintendent cost for that fiscal year calculated under division (F)(1) of this section - the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year) X the quotient obtained under division (F)(3)(a) of this section] + the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code} X (the greater of the quotient obtained under division (F)(3)(b) of this section and 2)

(4) Calculate the district's fiscal support cost for that fiscal year as follows:

(a) Divide the district's base cost enrolled ADM for that fiscal year by 850;

(b) Determine the lesser of the following:

(i) The maximum of the quotient obtained under division (F)(4)(a) of this section and 2;

(ii) 35.

(c) Compute the fiscal support cost in accordance with the following formula:

The number obtained under division (F)(4)(b) of this section X [(the average bookkeeping and accounting employee salary for

that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year]

(5) Calculate the district's education management information system support cost for that fiscal year as follows:

(a) Divide the district's base cost enrolled ADM for that fiscal year by 5,000;

(b) Compute the education management information system support cost in accordance with the following formula:

(The greater of the quotient obtained under division (F)(5)(a) of this section and 1) X [(the average education management information system support employee salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year]

(6) Calculate the district's leadership support cost for that fiscal year as follows:

(a) Determine the greater of the quotient obtained under division (F)(3)(b) of this section and 2 and add 1 to that number;

(b) Divide the number obtained under division (F)(6)(a) of this section by 3;

(c) Compute the leadership support cost in accordance with the following formula:

(The greater of the quotient obtained under division (F)(6)(b) of this section and 1) X [(the average administrative assistant salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year]

(7) Calculate the district's information technology center support cost for that fiscal year in accordance with the following formula:

$31 X the district's base cost enrolled ADM for that fiscal year

(8) Calculate the district's district leadership and accountability base cost for that fiscal year, which equals the sum of divisions (F)(1), (2), (3), (4), (5), (6), and (7) of this section;

(G) The department shall compute a district's building leadership and operations base cost for a fiscal year as follows:

(1) Calculate the district's building leadership cost for that fiscal year as follows:

(a) Divide the average principal salary for that fiscal year by the average superintendent salary for that fiscal year;

(b) Divide the district's base cost enrolled ADM for that fiscal year by 450;

(c) Compute the building leadership cost in accordance with the following formula:

{[(The district's superintendent cost for that fiscal year calculated under division (F)(1) of this section - the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year) X the quotient obtained under division (G)(1)(a) of this section] + the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year} X the quotient obtained under division (G)(1)(b) of this section

(2) Calculate the district's building leadership support

cost for that fiscal year as follows:

(a) Divide the district's base cost enrolled ADM for that fiscal year by 400;

(b) Determine the number of school buildings in the district for the preceding fiscal year;

(c) Compute the building leadership support cost in accordance with the following formula:

(i) If the quotient obtained under division (G)(2)(a) of this section is less than the number obtained under division (G)(2)(b) of this section, then the district's building leadership support cost shall be equal to {the number obtained under division (G)(2)(b) of this section X [(the average clerical staff salary X 1.16) + the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year]}.

(ii) If the quotient obtained under division (G)(2)(a) of this section is greater than or equal to the number obtained under division (G)(2)(b) of this section, then the district's building leadership support cost shall be equal to {[the lesser of (the number obtained under division (G)(2)(b) of this section X 3) and the quotient obtained under division (G)(2)(a) of this section] X [(the average clerical staff salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year]}.

(3) Compute the district's building operations cost for that fiscal year in accordance with the following formula:

The district's base cost enrolled ADM for that fiscal year X [(the number determined under division (G)(3)(a)(i) of section 3317.011 of the Revised Code X the number determined under

division (G)(3)(a)(ii) of section 3317.011 of the Revised Code) - (the amount determined under division (E)(5)(a) of section 3317.011 of the Revised Code for that fiscal year / the sum determined under division (E)(5)(b) of section 3317.011 of the Revised Code for that fiscal year)]

(4) Calculate the district's building leadership and operations base cost for that fiscal year, which equals the sum of divisions (G)(1), (2), and (3) of this section.

Sec. 3317.018. (A) The statewide average base cost per pupil shall be determined as follows:

(1) For fiscal year 2024, the statewide average base cost per pupil shall be equal to the sum of the aggregate base cost calculated for all city, local, and exempted village school districts in the state for that fiscal year under section 3317.011 of the Revised Code divided by the sum of the base cost enrolled ADMs of all of the city, local, and exempted village school districts in the state for that fiscal year.

(2) For fiscal years 2025~~,~~ and 2026~~, and 2027~~, the statewide average base cost per pupil shall be equal to the amount calculated under division (A)(1) of this section.

(3) For fiscal year 2027, the statewide average base cost per pupil shall be equal to the sum of the aggregate base cost calculated for all city, local, and exempted village school districts in the state for that fiscal year under section 3317.011 of the Revised Code divided by the sum of the base cost enrolled ADMs of all of the city, local, and exempted village school districts in the state for that fiscal year.

(B) The statewide average career-technical base cost per pupil shall be determined as follows:

(1) For fiscal year 2024, the statewide average career-technical base cost per pupil shall be equal to the sum of the aggregate base cost calculated for all joint vocational school districts in the state for that fiscal year under section 3317.012 of the Revised Code divided by the sum of the base cost enrolled ADMs of all of the joint vocational school districts in the state for that fiscal year.

(2) For fiscal years 2025~~,~~ and 2026~~, and 2027~~, the statewide average career-technical base cost per pupil shall be equal to the amount calculated under division (B)(1) of this section.

(3) For fiscal year 2027, the statewide average career-technical base cost per pupil shall be equal to the sum of the aggregate base cost calculated for all joint vocational school districts in the state for that fiscal year under section 3317.012 of the Revised Code divided by the sum of the base cost enrolled ADMs of all of the joint vocational school districts in the state for that fiscal year.

Sec. 3317.0110. This section shall apply only for fiscal years 2026 and 2027.

(A) As used in this section:

(1) "Average teacher cost" for a fiscal year has the same meaning as in section 3317.011 of the Revised Code.

(2) "Eligible community or STEM school" means a community or STEM school that satisfies one of the following:

(a) The school is a member of an organization that regulates interscholastic athletics.

(b) The school has teams in at least three different

sports that participate in an interscholastic league.

(B) When calculating a community or STEM school's aggregate base cost under this section, the department of education and workforce shall use ~~data from~~ fiscal year 2022 data for fiscal year 2026 and fiscal year 2025 data for fiscal year 2027 for the average teacher cost.

(C) A community or STEM school's aggregate base cost for a fiscal year shall be equal to the following sum:

(The school's teacher base cost for that fiscal year computed under division (D) of this section) + (the school's student support base cost for that fiscal year computed under division (E) of this section) + (the school's leadership and accountability base cost for that fiscal year computed under division (F) of this section) + (the school's building leadership and operations base cost for that fiscal year computed under division (G) of this section) + (the school's athletic co-curricular activities base cost for that fiscal year computed under division (H) of this section, if the school is an eligible community or STEM school)

(D) The department shall compute a community or STEM school's teacher base cost for a fiscal year as follows:

(1) Calculate the school's classroom teacher cost for that fiscal year as follows:

(a) Determine the full-time equivalency of students enrolled in the school for that fiscal year that are enrolled in kindergarten and divide that number by 20;

(b) Determine the full-time equivalency of students enrolled in the school for that fiscal year that are enrolled in grades one through three and divide that number by 23;

(c) Determine the full-time equivalency of students enrolled in the school for that fiscal year that are enrolled in grades four through eight but are not enrolled in a career-technical education program or class described under section 3317.014 of the Revised Code and divide that number by 25;

(d) Determine the full-time equivalency of students enrolled in the school for that fiscal year that are enrolled in grades nine through twelve but are not enrolled in a career-technical education program or class described under section 3317.014 of the Revised Code and divide that number by 27;

(e) Determine the full-time equivalency of students enrolled in the school for that fiscal year that are enrolled in a career-technical education program or class, as reported under division (B)(4) of section 3314.08 of the Revised Code, and divide that number by 18;

(f) Compute the sum of the quotients obtained under divisions (D)(1)(a), (b), (c), (d), and (e) of this section;

(g) Compute the classroom teacher cost by multiplying the average teacher cost for that fiscal year by the sum computed under division (D)(1)(f) of this section.

(2) Calculate the school's special teacher cost for that fiscal year as follows:

(a) Divide the number of students enrolled in the school for that fiscal year by 150;

(b) Compute the special teacher cost by multiplying the quotient obtained under division (D)(2)(a) of this section by the average teacher cost for that fiscal year.

(3) Calculate the school's substitute teacher cost for

that fiscal year in accordance with the following formula:

(a) Compute the substitute teacher daily rate with benefits by multiplying the substitute teacher daily rate of $90 by 1.16;

(b) Compute the substitute teacher cost in accordance with the following formula:

(The sum computed under division (D)(1)(f) of this section + the quotient obtained under division (D)(2)(a) of this section) X the amount computed under division (D)(3)(a) of this section X 5

(4) Calculate the school's professional development cost for that fiscal year in accordance with the following formula:

(The sum computed under division (D)(1)(f) of this section + the quotient obtained under division (D)(2)(a) of this section) X [(the sum of divisions (A)(10)(a) and (b) of section 3317.011 of the Revised Code for that fiscal year)/180] X 4

(5) Calculate the school's teacher base cost for that fiscal year, which equals the sum of divisions (D)(1), (2), (3), and (4) of this section.

(E) The department shall compute a community or STEM school's student support base cost for a fiscal year as follows:

The number of students enrolled in the school for that fiscal year X [(the sum of the student support base cost calculated for all city, local, and exempted village school districts in the state for that fiscal year under division (E) of section 3317.011 of the Revised Code) / the sum of the base cost enrolled ADMs of all of the city, local, and exempted village school districts in the state for that fiscal year]

(F) The department shall compute a community or STEM

school's leadership and accountability base cost for a fiscal year as follows:

The number of students enrolled in the school for that fiscal year X (the sum of the leadership and accountability base cost calculated for all city, local, and exempted village school districts in the state for that fiscal year under division (F) of section 3317.011 of the Revised Code / the sum of the base cost enrolled ADMs of all of the city, local, and exempted village school districts in the state for that fiscal year)

(G) The department shall compute a community or STEM school's building leadership and operations base cost for a fiscal year as follows:

The number of students enrolled in the school for that fiscal year X (the sum of the building leadership and accountability base cost calculated for all city, local, and exempted village school districts in the state for that fiscal year under division (G) of section 3317.011 of the Revised Code / the sum of the base cost enrolled ADMs of all of the city, local, and exempted village school districts in the state for that fiscal year)

(H) If a community or STEM school is an eligible community or STEM school, the department shall compute the school's athletic co-curricular activities base cost for a fiscal year as follows:

The number of students enrolled in the school for that fiscal year X (the amount determined under division (H)(1) of section 3317.011 of the Revised Code / the sum determined under division (H)(2) of section 3317.011 of the Revised Code)

Sec. 3317.022. The department of education and workforce

shall compute and distribute state core foundation funding to each eligible funding unit that is a city, local, or exempted village school district, the community and STEM school unit, the educational choice scholarship unit, the pilot project scholarship unit, the autism scholarship unit, and the Jon Peterson special needs scholarship unit for the fiscal year, using the information obtained under section 3317.021 of the Revised Code in the calendar year in which the fiscal year begins in accordance with the following:

For fiscal years 2026 and 2027, for a funding unit that is a city, local, or exempted village school district:

The district's funding base + [(the district's state core foundation funding components for that fiscal year calculated under divisions (A)(1), (2), (3), (5), (6), (7), and (8) of this section - the district's general funding base calculated in accordance with division (N)(1) of section 3317.02 of the Revised Code) X the district's general phase-in percentage for that fiscal year] + [(the district's disadvantaged pupil impact aid for that fiscal year calculated under division (A)(4) of this section – the district's disadvantaged pupil impact aid funding base calculated in accordance with division (N)(2) of section 3317.02 of the Revised Code) X the district's phase-in percentage for disadvantaged pupil impact aid for that fiscal year]

For fiscal year 2028 and each fiscal year thereafter, for a funding unit that is a city, local, or exempted village school district, the sum of the district's state core foundation funding components for that fiscal year calculated under divisions (A)(1), (2), (3), (4), (5), (6), (7), and (8) of this section, if the general assembly authorizes such payments to

these funding units.

For fiscal years 2026 and 2027, for the community and STEM school unit, an amount calculated in accordance with section 3317.026 of the Revised Code.

For fiscal year 2028 and each fiscal year thereafter, for the community and STEM school unit, an amount calculated in accordance with divisions (A)(1), (3), (4), (5), (7), (8), (9), and (14) of this section, if the general assembly authorizes such payments to these funding units.

For the educational choice scholarship unit, the amount calculated under division (A)(10) of this section.

For the pilot project scholarship unit, the amount calculated under division (A)(11) of this section.

For the autism scholarship unit, the amount calculated under division (A)(12) of this section.

For the Jon Peterson special needs scholarship unit, the amount calculated under division (A)(13) of this section.

(A) A funding unit's state core foundation funding components shall be the following:

(1)(a) If the funding unit is a city, local, or exempted village school district, the district's state share, which is equal to the following:

(i) For fiscal years 2026 and 2027, the amount calculated under division (B) of section 3317.017 of the Revised Code;

(ii) For fiscal year 2028 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.

(b) If the funding unit is the community and STEM school unit, the aggregate base cost for all schools in that unit, which is equal to the following:

(i) For fiscal years 2026 and 2027, the amount calculated under section 3317.0110 of the Revised Code;

(ii) For fiscal year 2028 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.

(2) If the funding unit is a city, local, or exempted village school district, targeted assistance funds equal to the following:

(a) For fiscal years 2026 and 2027, an amount calculated under section 3317.0217 of the Revised Code;

(b) For fiscal year 2028 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.

(3) If the funding unit is a city, local, or exempted village school district or the community and STEM school unit, additional state aid for special education and related services provided under Chapter 3323. of the Revised Code calculated as follows:

(a) For fiscal years 2026 and 2027, the sum of the following:

(i) The funding unit's category one special education ADM X the multiple specified in division (A) of section 3317.013 of the Revised Code X the statewide average base cost per pupil for that fiscal year X if the funding unit is a city, local, or exempted village school district, the district's state share

percentage;

(ii) The funding unit's category two special education ADM X the multiple specified in division (B) of section 3317.013 of the Revised Code X the statewide average base cost per pupil for that fiscal year X if the funding unit is a city, local, or exempted village school district, the district's state share percentage;

(iii) The funding unit's category three special education ADM X the multiple specified in division (C) of section 3317.013 of the Revised Code X the statewide average base cost per pupil for that fiscal year X if the funding unit is a city, local, or exempted village school district, the district's state share percentage;

(iv) The funding unit's category four special education ADM X the multiple specified in division (D) of section 3317.013 of the Revised Code X the statewide average base cost per pupil for that fiscal year X if the funding unit is a city, local, or exempted village school district, the district's state share percentage;

(v) The funding unit's category five special education ADM X the multiple specified in division (E) of section 3317.013 of the Revised Code X the statewide average base cost per pupil for that fiscal year X if the funding unit is a city, local, or exempted village school district, the district's state share percentage;

(vi) The funding unit's category six special education ADM X the multiple specified in division (F) of section 3317.013 of the Revised Code X the statewide average base cost per pupil for that fiscal year X if the funding unit is a city, local, or

exempted village school district, the district's state share percentage.

(b) For fiscal year 2028 and each fiscal year thereafter, the sum of the following:

(i) An amount calculated in a manner determined by the general assembly times the funding unit's category one special education ADM;

(ii) An amount calculated in a manner determined by the general assembly times the funding unit's category two special education ADM;

(iii) An amount calculated in a manner determined by the general assembly times the funding unit's category three special education ADM;

(iv) An amount calculated in a manner determined by the general assembly times the funding unit's category four special education ADM;

(v) An amount calculated in a manner determined by the general assembly times the funding unit's category five special education ADM;

(vi) An amount calculated in a manner determined by the general assembly times the funding unit's category six special education ADM.

(4) If the funding unit is a city, local, or exempted village school district or the community and STEM school unit, disadvantaged pupil impact aid calculated according to the following formula:

(a) If the funding unit is a city, local, or exempted village school district, an amount equal to the following:

(i) For fiscal years 2026 and 2027, the following product:

$422 X (the district's economically disadvantaged index) X the number of students who are economically disadvantaged as certified under division (B)(21) of section 3317.03 of the Revised Code

(ii) For fiscal year 2028 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.

(b) If the funding unit is the community and STEM school unit, an amount equal to the following:

(i) For fiscal years 2026 and 2027, an amount calculated as follows:

(I) For each student in the funding unit's enrolled ADM who is economically disadvantaged and is not enrolled in an internet- or computer-based community school, multiply $422 by the economically disadvantaged index of the school in which the student is enrolled;

(II) Compute the funding unit's disadvantaged pupil impact aid by calculating the sum of the amounts determined under division (A)(4)(b)(i)(I) of this section.

(ii) For fiscal year 2028 and each fiscal year thereafter, an amount calculated as follows:

(I) For each student in the funding unit's enrolled ADM who is economically disadvantaged and is not enrolled in an internet- or computer-based community school, calculate an amount in the manner determined by the general assembly;

(II) Compute the funding unit's disadvantaged pupil impact aid by calculating the sum of the amounts determined under

division (A)(4)(b)(ii)(I) of this section.

(5) If the funding unit is a city, local, or exempted village school district or the community and STEM school unit, English learner funds calculated as follows:

(a) For fiscal years 2026 and 2027, the sum of the following:

(i) The funding unit's category one English learner ADM X the multiple specified in division (A) of section 3317.016 of the Revised Code X the statewide average base cost per pupil for that fiscal year X if the funding unit is a city, local, or exempted village school district, the district's state share percentage;

(ii) The funding unit's category two English learner ADM X the multiple specified in division (B) of section 3317.016 of the Revised Code X the statewide average base cost per pupil for that fiscal year X if the funding unit is a city, local, or exempted village school district, the district's state share percentage;

(iii) The funding unit's category three English learner ADM X the multiple specified in division (C) of section 3317.016 of the Revised Code X the statewide average base cost per pupil for that fiscal year X if the funding unit is a city, local, or exempted village school district, the district's state share percentage.

(b) For fiscal year 2028 and each fiscal year thereafter, the sum of the following:

(i) An amount calculated in a manner determined by the general assembly times the funding unit's category one English learner ADM;

(ii) An amount calculated in a manner determined by the general assembly times the funding unit's category two English learner ADM;

(iii) An amount calculated in a manner determined by the general assembly times the funding unit's category three English learner ADM.

(6)(a) For fiscal years 2026 and 2027, if the funding unit is a city, local, or exempted village school district, all of the following:

(i) Gifted identification funds calculated according to the following formula:

$24 X the district's enrolled ADM for grades kindergarten through six X the district's state share percentage

(ii) Gifted referral funds calculated according to the following formula:

$2.50 X the district's enrolled ADM X the district's state share percentage

(iii) Gifted unit funding calculated under section 3317.051 of the Revised Code.

(b) For fiscal year 2028 and each fiscal year thereafter, all of the following:

(i) Gifted identification funds calculated in a manner determined by the general assembly;

(ii) Gifted referral funds calculated in a manner determined by the general assembly, if the general assembly authorizes such a payment;

(iii) Gifted unit funding calculated in an amount

determined by the general assembly.

(7) If the funding unit is a city, local, or exempted village school district or the community and STEM school unit, career-technical education funds calculated under division (C) of section 3317.014 of the Revised Code.

(8) If the funding unit is a city, local, or exempted village school district or the community and STEM school unit, career-technical education associated services funds calculated under division (D) of section 3317.014 of the Revised Code.

(9) If the funding unit is the community and STEM school unit, an amount calculated as follows:

(a) For fiscal years 2026 and 2027, an amount equal to the following:

[The number of students in the funding unit's enrolled ADM who are reported under division (B)(5) of section 3314.08 of the Revised Code X (the aggregate base cost calculated for all schools in the funding unit for that fiscal year under section 3317.0110 of the Revised Code / the funding unit's enrolled ADM) X.20]

(b) For fiscal year 2028 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.

(10) If the funding unit is the educational choice scholarship unit, an amount calculated as follows:

(a) For each student in the funding unit's enrolled ADM, determine the lesser of the following:

(i) The base tuition of the chartered nonpublic school in which the student is enrolled minus the total amount of any

applicable tuition discounts for which the student qualifies;

(ii)(I) If the student receives a scholarship under section 3310.03 of the Revised Code, or received a scholarship for the first time under section 3310.032 of the Revised Code prior to October 3, 2023, and the student's parent does not elect to receive a scholarship amount under division (A)(10)(a)(ii)(II) of this section, $5,500, if the student is in grades kindergarten through eight, or $7,500, if the student is in grades nine through twelve.

(II) If the student receives a scholarship for the first time under section 3310.032 of the Revised Code on and after October 3, 2023, or if a student who received a scholarship for the first time under that section prior to that date and the student's parent elects to receive a scholarship amount under division (A)(10)(a)(ii)(II) of this section, an amount calculated in accordance with section 3310.08 of the Revised Code. The department shall provide an opportunity each fiscal year for a parent to elect to receive a scholarship amount under division (A)(10)(a)(ii)(II) of this section.

~~The amounts specified in division (A)(10)(a)(ii)(I) of this section shall increase in future fiscal years by the same percentage that the statewide average base cost per pupil increases in future fiscal years.~~

(b) Compute the sum of the amounts calculated under division (A)(10)(a) of this section.

(11) If the funding unit is the pilot project scholarship unit, an amount calculated as follows:

(a) For each student in the funding unit's enrolled ADM, determine the lesser of the following:

(i) The net tuition charges of the student's alternative school;

(ii) $5,500, if the student is in grades kindergarten through eight, or $7,500, if the student is in grades nine through twelve.

~~The amounts specified in division (A)(11)(a)(ii) of this section shall increase in future fiscal years by the same percentage that the statewide average base cost per pupil increases in future fiscal years.~~

For purposes of division (A)(11)(a) of this section, the net tuition and fees charged to a student shall be the tuition amount specified by the alternative school minus all other financial aid, discounts, and adjustments received for the student. In cases where discounts are offered for multiple students from the same family, and not all students in the same family are scholarship recipients, the net tuition amount attributable to the scholarship recipient shall be the lowest net tuition to which the family is entitled.

The department shall provide for an increase in the amount determined for any student who is an LRE student with a disability and shall further increase such amount in the case of any separately educated student with a disability, as that term is defined in section 3313.974 of the Revised Code. Such increases shall take into account the instruction, related services, and transportation costs of educating such students.

(b) Compute the sum of the amounts calculated under division ~~(A)(17)(a)~~ (A)(11)(a) of this section.

(12) If the funding unit is the autism scholarship unit, an amount calculated as follows:

(a) For each student in the funding unit's enrolled ADM, determine the lesser of the following:

(i) The tuition charged for the student's special education program, as that term is defined in section 3310.41 of the Revised Code;

(ii) $34,000.

(b) Compute the sum of the amounts calculated under division (A)(12)(a) of this section.

(13) If the funding unit is the Jon Peterson special needs scholarship unit, an amount calculated as follows:

(a) For each student in the funding unit's enrolled ADM, determine the least of the following:

(i) The amount of fees charged for that school year by the student's alternative public provider or registered private provider, as those terms are defined in section 3310.51 of the Revised Code;

(ii) $7,190 plus an amount determined as follows:

(I) If the student is receiving special education services for a disability specified in division (A) of section 3317.013 of the Revised Code, $2,855;

(II) If the student is receiving special education services for a disability specified in division (B) of section 3317.013 of the Revised Code, $5,879;

(III) If the student is receiving special education services for a disability specified in division (C) of section 3317.013 of the Revised Code, $12,879;

(IV) If the student is receiving special education

services for a disability specified in division (D) of section 3317.013 of the Revised Code, $16,890;

(V) If the student is receiving special education services for a disability specified in division (E) of section 3317.013 of the Revised Code, $22,560;

(VI) If the student is receiving special education services for a disability specified in division (F) of section 3317.013 of the Revised Code, $31,932.

(iii) $34,000.

~~The amount specified in division (A)(13)(a)(ii) of this section shall increase in future fiscal years by the same percentage that the statewide average base cost per pupil increases in future fiscal years.~~

The amounts specified in divisions (A)(13)(a)(ii)(I) to (VI) of this section shall increase in future fiscal years by the same percentage that the amounts calculated by the general assembly for those categories of special education services under division (A)(3) of this section increase in future fiscal years.

(b) Compute the sum of the amounts calculated under division (A)(13)(a) of this section.

(14) If the funding unit is the community and STEM school unit, an equity supplement calculated as follows:

$500 in fiscal year 2026 and $400 in fiscal year 2027 X each student in the funding unit's enrolled ADM who is enrolled in a community school that is not an internet- or computer-based community school.

(B) In any fiscal year, a funding unit that is a city, local, or

exempted village school district shall spend for purposes that the department designates as approved for special education and related services expenses at least the amount calculated as follows:

(The base cost per pupil calculated for the district for that fiscal year X the total special education ADM) + (the district's category one special education ADM X the multiple specified in division (A) of section 3317.013 of the Revised Code X the statewide average base cost per pupil) + (the district's category two special education ADM X the multiple specified in division (B) of section 3317.013 of the Revised Code X the statewide average base cost per pupil) + (the district's category three special education ADM X the multiple specified in division (C) of section 3317.013 of the Revised Code X the statewide average base cost per pupil) + (the district's category four special education ADM X the multiple specified in division (D) of section 3317.013 of the Revised Code X the statewide average base cost per pupil) + (the district's category five special education ADM X the multiple specified in division (E) of section 3317.013 of the Revised Code X the statewide average base cost per pupil) + (the district's category six special education ADM X the multiple specified in division (F) of section 3317.013 of the Revised Code X the statewide average base cost per pupil)

The purposes approved by the department for special education expenses shall include, but shall not be limited to, identification of children with disabilities, compliance with state rules governing the education of children with disabilities and prescribing the continuum of program options for children with disabilities, provision of speech language pathology services, and the portion of the school district's

overall administrative and overhead costs that are attributable to the district's special education student population.

(C) A funding unit that is a city, local, or exempted village school district shall spend the funds it receives under division (A)(4) of this section in accordance with section 3317.25 of the Revised Code.

(D)(1) Except as provided in division (B) of section 3317.026 of the Revised Code, the department shall distribute to each community school established under Chapter 3314. of the Revised Code and to each STEM school established under Chapter 3326. of the Revised Code, from the funds paid to the community and STEM school unit under this section, an amount for each student enrolled in the school equal to the sum of the following:

(a) The school's base cost per pupil for that fiscal year, calculated as follows:

(i) For fiscal years 2026 and 2027:

The aggregate base cost calculated for the school for that fiscal year under section 3317.0110 of the Revised Code / the number of students enrolled in the school for that fiscal year

(ii) For fiscal year 2028 and each fiscal year thereafter, an amount determined by the general assembly under division (A)(1)(b)(ii) of this section divided by the number of students enrolled in the school for that fiscal year.

(b) If the student is a special education student:

(i) For fiscal years 2026 and 2027, the multiple specified for the student's special education category under section 3317.013 of the Revised Code times the statewide average base

cost per pupil;

(ii) For fiscal year 2028 and each fiscal year thereafter, the amount calculated for the student's special education category in a manner determined by the general assembly under division (A)(3)(b) of this section.

(c) If the school is not an internet- or computer-based community school and the student is economically disadvantaged:

(i) For fiscal years 2026 and 2027, the amount calculated for the student under division (A)(4)(b)(i)(I) of this section;

(ii) For fiscal year 2028 and each fiscal year thereafter, an amount calculated for the student in the manner determined by the general assembly under division (A)(4)(b)(ii)(I) of this section.

(d) If the student is an English learner:

(i) For fiscal years 2026 and 2027, the multiple specified for the student's English learner category under section 3317.016 of the Revised Code times the statewide average base cost per pupil;

(ii) For fiscal year 2028 and each fiscal year thereafter, the amount calculated for the student's special education category in a manner determined by the general assembly under division (A)(5)(b) of this section.

(e) If the student is a career-technical education student:

(i) For fiscal years 2026 and 2027, the multiple specified for the student's career-technical education category under section 3317.014 of the Revised Code times the statewide average career-technical base cost per pupil;

(ii) For fiscal year 2028 and each fiscal year thereafter, the amount calculated for the student's career-technical education category in a manner determined by the general assembly under section 3317.014 of the Revised Code.

(f) If the student is a career-technical education student:

(i) For fiscal years 2026 and 2027, the multiple for career-technical associated services specified under section 3317.014 of the Revised Code times the statewide average career-technical base cost per pupil;

(ii) For fiscal year 2028 and each fiscal year thereafter, the amount calculated for career-technical associated services in a manner determined by the general assembly under section 3317.014 of the Revised Code.

(g) If the school is a community school that is not an internet- or computer-based community school, an equity supplement equal to $500 for fiscal year 2026 and $400 for fiscal year 2027 for each student enrolled in the school.

(2) The department shall distribute to each community school established under Chapter 3314. of the Revised Code and to each STEM school established under Chapter 3326. of the Revised Code, from the funds paid to the community and STEM school unit under this section, an amount equal to the amount calculated for the school under division (A)(9) of this section.

(E) The department shall distribute to the parent of each student for whom an educational choice scholarship is awarded under section 3310.03 or 3310.032 of the Revised Code, or to the student if at least eighteen years of age, from the funds paid to the educational choice scholarship unit under this section, a

scholarship equal to the amount calculated for the student under division (A)(10)(a) of this section. The scholarship shall be distributed in monthly partial payments, and the department shall proportionately reduce or terminate the payments for any student who withdraws from a chartered nonpublic school prior to the end of the school year.

For purposes of divisions (E) and (F) of this section, in the case of a student who is not living with the student's parent, the department shall distribute the scholarship payments to the student's guardian, legal custodian, kinship caregiver, foster caregiver, or caretaker. For the purposes of this division, "caretaker" has the same meaning as in section 3310.033 of the Revised Code, "kinship caregiver" has the same meaning as in section 5180.50 of the Revised Code, and "foster caregiver" has the same meaning as in section 5103.02 of the Revised Code.

(F) If a student is awarded a pilot project scholarship under sections 3313.974 to 3313.979 of the Revised Code, the department shall distribute to the parent of the student, if the student is attending a registered private school as defined in section 3313.974 of the Revised Code, or the student's school district of attendance, if the scholarship is to be used for payments to a public school in a school district adjacent to the pilot project school district pursuant to section 3327.06 of the Revised Code, a scholarship from the funds paid to the pilot project scholarship unit under this section that is equal to the amount calculated for the student under division (A)(11)(a) of this section.

In the case of a scholarship distributed to a student's parent, the scholarship shall be distributed in monthly partial

payments. The scholarship amount shall be proportionately reduced in the case of any such student who is not enrolled in a registered private school, as that term is defined in section 3313.974 of the Revised Code, for the entire school year.

In the case of a scholarship distributed to a student's school district of attendance, the department shall, on behalf of the student's parents, use the scholarship to make the tuition payments required by section 3327.06 of the Revised Code to the student's school district of attendance, except that, notwithstanding sections 3323.13, 3323.14, and 3327.06 of the Revised Code, the total payments in any school year shall not exceed the scholarship amount calculated for the student under division (A)(11)(a) of this section.

(G) The department shall distribute to the parent of each student for whom an autism scholarship is awarded under section 3310.41 of the Revised Code, from the funds paid to the autism scholarship unit under this section, a scholarship equal to the amount calculated for the student under division (A)(12)(a) of this section. The scholarship shall be distributed from time to time in partial payments. The scholarship amount shall be proportionately reduced in the case of any student who is not enrolled in the special education program for which a scholarship was awarded under section 3310.41 of the Revised Code for the entire school year. The department shall make no payments to the parent of a student while any administrative or judicial mediation or proceedings with respect to the content of the student's individualized education program are pending.

(H) The department shall distribute to the parent of each student for whom a Jon Peterson special needs scholarship is awarded under sections 3310.51 to 3310.64 of the Revised Code,

from the funds paid to the Jon Peterson special needs scholarship unit under this section, a scholarship equal to the amount calculated for the student under division (A)(13)(a) of this section. The scholarship shall be distributed in periodic payments, and the department shall proportionately reduce or terminate the payments for any student who is not enrolled in the special education program of an alternative public provider or a registered private provider, as those terms are defined in section 3310.51 of the Revised Code, for the entire school year.

(I) For fiscal years 2026 and 2027, a school district shall spend the funds it receives under division (A)(5) of this section only for services for English learners.

(J) For each fiscal year, a school district shall spend the funds it receives under division (A)(6) of this section only for the identification of gifted students, gifted coordinator services, and gifted intervention specialist services. For each fiscal year, if the department determines that a district is not in compliance with this division, it shall reduce the district's payments for that fiscal year under this chapter by an amount equal to the amount paid to the district for that fiscal year under division (A)(6) of this section that was not spent in accordance with this division. The department shall reduce the payment within ninety days of data finalization.

Sec. 3317.41. It is the intent of the general assembly to uphold its constitutional duty to secure a thorough and efficient system of common schools by fully and fairly funding the education of Ohio's children. The general assembly declares that the state must bear its fair share of the cost of public education, that such cost must be determined based on the actual resources required to educate students and updated to reflect

inflation, and that Ohio's school funding system should not force local communities to rely excessively on property taxes to educate children. It is further the intent of the general assembly that every child in this state, regardless of residence or local property wealth, have access to a high-quality public education supported by a funding system that is adequate, transparent, justifiable, and sustainable.

Section 2. That existing sections 3317.011, 3317.012, 3317.018, 3317.0110, and 3317.022 of the Revised Code are hereby repealed.

Section 3. That Sections 265.10 (as amended by H.B. 434 of the 136th General Assembly), 265.150, 265.190, and 265.450 of H.B. 96 of the 136th General Assembly be amended to read as follows:

Sec. 265.10.

1	2	3	4	5
A		EDU DEPARTMENT OF EDUCATION AND WORKFORCE		
B	General Revenue Fund			
C	GRF	200321 Operating Expenses	$14,474,898	$15,054,312
D	GRF	200416 Career Technical Education	$2,500,000	$2,500,000
E	GRF	200420 Information Technology Development and Support	$4,231,479	$4,316,527
F	GRF	200422 School Management Assistance	$2,800,000	$2,800,000

G	GRF	200424	Policy Analysis	$500,000	$516,419
H	GRF	200426	Ohio Educational Computer Network	$18,994,000	$18,994,000
I	GRF	200427	Academic Standards	$5,535,410	$5,429,033
J	GRF	200437	Student Assessment	$50,609,125	$50,882,346
K	GRF	200439	Accountability/Report Cards	$7,369,440	$7,437,742
L	GRF	200446	Education Management Information System	$9,958,226	$10,325,278
M	GRF	200448	Educator and Principal Preparation	$4,663,493	$4,676,754
N	GRF	200455	Community Schools and Choice Programs	$4,370,165	$4,446,705
O	GRF	200457	STEM Initiatives	$500,000	$500,000
P	GRF	200465	Education Technology Resources	$2,893,949	$2,906,346
Q	GRF	200478	Industry-Recognized Credentials High School Students	$16,000,000	$16,000,000
R	GRF	200502	Pupil Transportation	$882,035,414	~~$959,429,701~~ $989,929,701
S	GRF	200505	School Meal Programs	$13,163,000	$13,163,000

T	GRF	200511	Auxiliary Services	$170,292,963	$172,262,613
U	GRF	200532	Nonpublic Administrative Cost Reimbursement	$76,935,110	$77,824,960
V	GRF	200540	Special Education Enhancements	$193,272,426	~~$193,272,426~~ $212,272,426
W	GRF	200545	Career-Technical Education Enhancements	$13,413,000	$13,413,000
X	GRF	200550	Foundation Funding - All Students	$8,457,598,772	~~$8,733,217,991~~ $9,782,217,991
Y	GRF	200566	Literacy Improvement	$2,472,674	$2,500,000
Z	GRF	200572	Adult Education Programs	$9,348,399	$15,688,404
AA	GRF	200574	Half-Mill Maintenance Equalization	$6,420,640	$6,152,450
AB	GRF	200576	Adaptive Sports Program	$400,000	$400,000
AC	GRF	200597	Program and Project Support	$2,850,000	$2,750,000
AD	General Revenue Fund Total			$9,973,602,583	~~$10,336,860,007~~ $11,435,360,007
AE	Dedicated Purpose Fund Group				
AF	4520	200638	Charges and Reimbursements	$1,500,000	$1,500,000

AG	5980	200659	Auxiliary Services Reimbursement	$650,000	$650,000
AH	5H30	200687	School District Solvency Assistance	$2,000,000	$2,000,000
AI	5KX0	200691	Ohio School Sponsorship Program	$1,900,000	$1,900,000
AJ	5MM0	200677	Child Nutrition Refunds	$550,000	$550,000
AK	5U20	200685	National Education Statistics	$185,000	$185,000
AL	5VS0	200604	Foundation Funding - All Students	$600,000,000	$600,000,000
AM	5YO0	200491	Public and Nonpublic Education Support	$171,200,000	$171,200,000
AN	6200	200615	Educational Improvement Grants	$600,000	$600,000
AO	Dedicated Purpose Fund Group Total			$778,585,000	$778,585,000
AP	Internal Service Activity Fund Group				
AQ	1380	200606	Information Technology Development and Support	$18,394,387	$18,597,721
AR	4R70	200695	Indirect Operational Support	$9,944,311	$10,166,435
AS	4V70	200633	Interagency Program	$3,000,000	$3,000,000

			Support		
AT			Internal Service Activity Fund Group Total	$31,338,698	$31,764,156
AU			State Lottery Fund Group		
AV	7017	200413	School Bus Safety	$10,000,000	$0
AW	7017	200612	Foundation Funding - All Students	$1,436,583,202	$1,398,174,884
AX	7017	200614	Accelerate Great Schools	$1,500,000	$1,500,000
AY	7017	200631	Quality Community and Independent STEM Schools Support	$115,000,000	$125,000,000
AZ	7017	200684	Community School Facilities	$90,155,000	$90,155,000
BA	7017	2006A7	Literacy Coaches	$12,000,000	$12,000,000
BB			State Lottery Fund Group Total	$1,665,238,202	$1,626,829,884
BC			Federal Fund Group		
BD	3120	2006A9	Aspire - Federal	$0	$18,996,799
BE	3670	200607	School Food Services	$13,379,350	$13,379,350
BF	3700	200624	Education of Exceptional Children	$1,750,000	$1,750,000
BG	3AF0	657601	Schools Medicaid	$150,000	$150,000

			Administrative Claims		
BH	3EH0	200620	Migrant Education	$1,700,000	$1,700,000
BI	3EJ0	200622	Homeless Children Education	$4,823,000	$5,112,380
BJ	3GE0	200674	Summer Food Service Program	$23,000,000	$23,000,000
BK	3GG0	200676	Fresh Fruit and Vegetable Program	$5,500,000	$6,000,000
BL	3HF0	200649	Federal Education Grants	$5,000,000	$5,000,000
BM	3HI0	200634	Student Support and Academic Enrichment	$54,131,000	$50,604,930
BN	3HL0	200678	Comprehensive Literacy State Development Program	$14,630,000	$14,630,000
BO	3L60	200617	Federal School Lunch	$565,999,000	$595,000,000
BP	3L70	200618	Federal School Breakfast	$195,000,000	$205,000,000
BQ	3L80	200619	Child/Adult Food Programs	$116,000,000	$118,000,000
BR	3L90	200621	Career-Technical Education Basic Grant	$56,680,000	$58,947,200
BS	3M00	200623	ESEA Title 1A	$677,740,000	$698,072,200
BT	3M20	200680	Individuals with Disabilities Education Act	$530,400,000	$541,008,000

BU	3Y20	200688	21st Century Community Learning Centers	$47,940,000	$48,898,800
BV	3Y60	200635	Improving Teacher Quality	$77,157,900	$78,701,058
BW	3Y70	200689	English Language Acquisition	$13,728,000	$14,277,120
BX	3Y80	200639	Rural and Low Income Technical Assistance	$3,300,000	$3,300,000
BY	3Z20	200690	State Assessments	$11,500,000	$11,500,000
BZ	3Z30	200645	Consolidated Federal Grant Administration	$15,000,000	$15,000,000
CA	Federal Fund Group Total			$2,434,508,250	$2,528,027,837
CB	TOTAL ALL BUDGET FUND GROUPS			$14,883,272,733	~~$15,302,066,884~~ $16,400,566,884

Sec. 265.150. PUPIL TRANSPORTATION

Of the foregoing appropriation item 200502, Pupil Transportation, up to $1,088,930 in each fiscal year may be used by the Department of Education and Workforce for training prospective and experienced school bus drivers in accordance with training programs prescribed by the Department. A portion of these funds may also be used to pay for costs associated with the enrollment of bus drivers in the retained applicant fingerprint database.

Of the foregoing appropriation item 200502, Pupil Transportation, up to $176,897,678 in fiscal year 2026 and up to

~~$194,820,866~~ $215,820,866 in fiscal year 2027 may be used by the Department for special education transportation reimbursements to school districts, educational service centers, and county boards of developmental disabilities for transportation operating costs as provided in divisions (C) and (F) of section 3317.024 of the Revised Code.

Of the foregoing appropriation item 200502, Pupil Transportation, up to $450,000 in each fiscal year shall be used to provide rural transportation grants pursuant to the section of ~~this act~~ H.B. 96 of the 136th General Assembly entitled "RURAL TRANSPORTATION GRANT PROGRAM."

Of the foregoing appropriation item 200502, Pupil Transportation, up to $250,000 in each fiscal year shall be used to support the Montgomery County Pupil Transportation Pilot Program established in Section 265.550 of H.B. 33 of the 135th General Assembly, as amended by ~~this act~~H.B. 96 of the 136th General Assembly.

The remainder of the foregoing appropriation item 200502, Pupil Transportation, shall be used to distribute the amounts calculated for transportation aid under division (A)(2) of section 3317.019 and divisions (E), (F), (G), (H), and (I) of section 3317.0212 of the Revised Code.

PAYMENTS IN LIEU OF TRANSPORTATION

For purposes of division (D) of section 3327.02 of the Revised Code, if a parent, guardian, or other person in charge of a pupil accepts an offer from a school district of payment in lieu of providing transportation for the pupil, the school district shall pay that parent, guardian, or other person an amount not less than fifty per cent and not more than the amount

determined by the Department under division (C) of section 3317.0212 of the Revised Code for the most recent school year for which data is available. Payment may be prorated if the time period involved is only a part of the school year.

Sec. 265.190. SPECIAL EDUCATION ENHANCEMENTS

Of the foregoing appropriation item 200540, Special Education Enhancements, up to $33,945,594 in ~~each~~ fiscal year 2026 and up to $39,945,594 in fiscal year 2027 shall be used to fund special education and related services at county boards of developmental disabilities for eligible students under section 3317.20 of the Revised Code and at institutions for eligible students under section 3317.201 of the Revised Code. If necessary, the Department of Education and Workforce shall proportionately reduce the amount calculated for each county board of developmental disabilities and institution so as not to exceed the amount appropriated in each fiscal year.

Of the foregoing appropriation item 200540, Special Education Enhancements, up to $1,350,000 in each fiscal year shall be used for parent mentoring programs.

Of the foregoing appropriation item 200540, Special Education Enhancements, up to $3,000,000 in each fiscal year may be used for school psychology interns.

Of the foregoing appropriation item 200540, Special Education Enhancements, up to $1,000,000 in each fiscal year shall be used by the Department of Education and Workforce to build capacity to deliver a regional system of training, support, coordination, and direct service for secondary transition services for students with disabilities beginning at fourteen years of age. These special education enhancements

shall support all students with disabilities, regardless of partner agency eligibility requirements, to provide stand-alone direct secondary transition services by school districts. Secondary transition services shall include, but not be limited to, job exploration counseling, work-based learning experiences, counseling on opportunities for enrollment in comprehensive transition or post-secondary educational programs at institutions of higher education, workplace readiness training to develop occupational skills, social skills and independent living skills, and instruction in self-advocacy. Regional training shall support the expansion of transition to work endorsement opportunities for middle school and secondary level special education intervention specialists in order to develop the necessary skills and competencies to meet the secondary transition needs of students with disabilities beginning at fourteen years of age.

The remainder of appropriation item 200540, Special Education Enhancements, shall be distributed by the Department of Education and Workforce to school districts and institutions, as defined in section 3323.091 of the Revised Code, for preschool special education funding under section 3317.0213 of the Revised Code.

The Department may reimburse school districts and institutions for services provided by instructional assistants, related services, as defined in rule 3301-51-11 of the Administrative Code, physical therapy services provided by a licensed physical therapist or physical therapist assistant under the supervision of a licensed physical therapist, as required under Chapter 4755. of the Revised Code and Chapter 4755-27 of the Administrative Code, and occupational therapy services provided by a licensed occupational therapist or

occupational therapy assistant under the supervision of a licensed occupational therapist, as required under Chapter 4755. of the Revised Code and Chapter 4755-7 of the Administrative Code. Nothing in this section authorizes occupational therapy assistants or physical therapist assistants to generate or manage their own caseloads.

The Department shall require school districts that serve preschool special education students and either receive funds under the Early Childhood Education Grant Program established pursuant to section 5104.53 of the Revised Code or provide publicly funded child care as defined in section 5104.01 of the Revised Code, educational service centers, county boards of developmental disabilities, and institutions serving preschool children with disabilities to adhere to the Step Up to Quality Program established pursuant to section 5104.29 of the Revised Code.

Sec. 265.450. Notwithstanding anything to the contrary in section 3317.011 of the Revised Code, for fiscal ~~years~~ year 2026 ~~and 2027~~, the Department of Education and Workforce shall do all of the following:

(A) Calculate a school district's academic co-curricular activities cost under division (E)(4) of that section using the sum of the enrolled ADM of every school district that reported the data specified in division (E)(4)(a) of that section;

(B) Calculate a district's supplies and academic content cost under division (E)(6) of that section using the sum of the enrolled ADM of every school district that reported the data specified in division (E)(6)(a) of that section;

(C) Calculate a district's athletic co-curricular

activities base cost under division (H) of that section using the sum of the enrolled ADM of every school district that reported the data specified in division (H)(2) of that section;

(D) Calculate a district's building operations cost under division (G)(3) of that section using the sum of the enrolled ADM of every city, local, and exempted village school district that reported the data specified in divisions (G)(3)(a)(i) and (ii) of that section.

Section 4. That existing Sections 265.10 (as amended by H.B. 434 of the 136th General Assembly), 265.150, 265.190, and 265.450 of H.B. 96 of the 136th General Assembly are hereby repealed.