

As Introduced

136th General Assembly

Regular Session

2025-2026

H. B. No. 884

Representative Glassburn

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

To amend sections 3317.011, 3317.012, 3317.018, 1
3317.0110, and 3317.022 and to enact section 2
3317.41 of the Revised Code and to amend 3
Sections 265.10, as subsequently amended, 4
265.150, 265.190, and 265.450 of H.B. 96 of the 5
136th General Assembly regarding base cost 6
calculation and use in the public school 7
financing system, to express the General 8
Assembly's intent to secure a thorough and 9
efficient system of common schools, and to make 10
an appropriation. 11

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

Section 1. That sections 3317.011, 3317.012, 3317.018, 12
3317.0110, and 3317.022 be amended and section 3317.41 of the 13
Revised Code be enacted to read as follows: 14

Sec. 3317.011. This section shall apply only for fiscal 15
years 2026 and 2027. 16

(A) As used in this section: 17

(1) "Average administrative assistant salary" means the 18

average salary of administrative assistants employed by city, 19
local, and exempted village school districts in this state with 20
salaries greater than \$20,000 but less than \$65,000, using 21
fiscal year 2022 data for fiscal year 2026 and fiscal year 2025 22
data for fiscal year 2027, as determined by the department of 23
education and workforce. 24

(2) "Average bookkeeping and accounting employee salary" 25
means the average salary of bookkeeping employees and accounting 26
employees employed by city, local, and exempted village school 27
districts in this state with salaries greater than \$20,000 but 28
less than \$80,000, using fiscal year 2022 data for fiscal year 29
2026 and fiscal year 2025 data for fiscal year 2027, as 30
determined by the department. 31

(3) "Average clerical staff salary" means the average 32
salary of clerical staff employed by city, local, and exempted 33
village school districts in this state with salaries greater 34
than \$15,000 but less than \$50,000, using fiscal year 2022 data 35
for fiscal year 2026 and fiscal year 2025 data for fiscal year 36
2027, as determined by the department. 37

(4) "Average counselor salary" means the average salary of 38
counselors employed by city, local, and exempted village school 39
districts in this state with salaries greater than \$30,000 but 40
less than \$95,000, using fiscal year 2022 data for fiscal year 41
2026 and fiscal year 2025 data for fiscal year 2027, as 42
determined by the department. 43

(5) "Average education management information system 44
support employee salary" means the average salary of accounting 45
employees employed by city, local, and exempted village school 46
districts in this state with salaries greater than \$30,000 but 47
less than \$90,000, using fiscal year 2022 data for fiscal year 48

2026 and fiscal year 2025 data for fiscal year 2027, as 49
determined by the department. 50

(6) "Average librarian and media staff salary" means the 51
average salary of librarians and media staff employed by city, 52
local, and exempted village school districts in this state with 53
salaries greater than \$30,000 but less than \$95,000, using 54
fiscal year 2022 data for fiscal year 2026 and fiscal year 2025 55
data for fiscal year 2027, as determined by the department. 56

(7) "Average other district administrator salary" means 57
the average salary of all assistant superintendents and 58
directors employed by city, local, and exempted village school 59
districts in this state with salaries greater than \$50,000 but 60
less than \$135,000, using fiscal year 2022 data for fiscal year 61
2026 and fiscal year 2025 data for fiscal year 2027, as 62
determined by the department. 63

(8) "Average principal salary" means the average salary of 64
all principals employed by city, local, and exempted village 65
school districts in this state with salaries greater than 66
\$50,000 but less than \$120,000, using fiscal year 2022 data for 67
fiscal year 2026 and fiscal year 2025 data for fiscal year 2027, 68
as determined by the department. 69

(9) "Average superintendent salary" means the average 70
salary of all superintendents employed by city, local, and 71
exempted village school districts in this state with salaries 72
greater than \$60,000 but less than \$180,000, using fiscal year 73
2022 data for fiscal year 2026 and fiscal year 2025 data for 74
fiscal year 2027, as determined by the department. 75

(10) "Average teacher cost" for a fiscal year is equal to 76
the sum of the following: 77

(a) The average salary of teachers employed by city, 78
local, and exempted village school districts in this state with 79
salaries greater than \$30,000 but less than \$95,000, using 80
fiscal year 2022 data for fiscal year 2026 and fiscal year 2025 81
data for fiscal year 2027, as determined by the department; 82

(b) An amount for teacher benefits equal to 0.16 times the 83
average salary calculated under division (A) (10) (a) of this 84
section; 85

(c) An amount for district-paid insurance costs equal to 86
the following product: 87

The statewide weighted average employer-paid monthly premium 88
based on data reported by city, local, and exempted village 89
school districts to the state employment relations board for the 90
health insurance survey conducted in accordance with divisions 91
(K) (5) and (6) of section 4117.02 of the Revised Code using 92
fiscal year 2022 data for fiscal year 2026 and fiscal year 2025 93
data for fiscal year 2027 X 12 94

(11) "Eligible school district" means a city, local, or 95
exempted village school district that satisfies one of the 96
following: 97

(a) The district is a member of an organization that 98
regulates interscholastic athletics. 99

(b) The district has teams in at least three different 100
sports that participate in an interscholastic league. 101

(B) When calculating a district's aggregate base cost 102
under this section, the department shall use ~~data from~~ fiscal 103
year 2022 data for fiscal year 2026 and fiscal year 2025 data 104
for fiscal year 2027 for all of the following: 105

(1) The average salaries determined under divisions (A)	106
(1), (2), (3), (4), (5), (6), (7), (8), (9), and (10) (a) of this	107
section;	108
(2) The amount for teacher benefits determined under	109
division (A) (10) (b) of this section;	110
(3) The district-paid insurance costs determined under	111
division (A) (10) (c) of this section;	112
(4) The spending determined under divisions (E) (4) (a), (E)	113
(5) (a), (E) (6) (a), and (H) (1) of this section and the	114
corresponding student counts determined under divisions (E) (4)	115
(b), (E) (5) (b), (E) (6) (b), and (H) (2) of this section;	116
(5) The information determined under division (G) (3) of	117
this section.	118
(C) A city, local, or exempted village school district's	119
aggregate base cost for a fiscal year shall be equal to the	120
following sum:	121
(The district's teacher base cost for that fiscal year computed	122
under division (D) of this section) + (the district's student	123
support base cost for that fiscal year computed under division	124
(E) of this section) + (the district's leadership and	125
accountability base cost for that fiscal year computed under	126
division (F) of this section) + (the district's building	127
leadership and operations base cost for that fiscal year	128
computed under division (G) of this section) + (the athletic co-	129
curricular activities base cost for that fiscal year computed	130
under division (H) of this section, if the district is an	131
eligible school district)	132
(D) The department shall compute a district's teacher base	133
cost for a fiscal year as follows:	134

(1) Calculate the district's classroom teacher cost for that fiscal year as follows:	135 136
(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;	137 138 139
(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;	140 141 142 143
(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;	144 145 146 147 148 149
(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;	150 151 152 153 154 155
(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;	156 157 158 159 160 161
(f) Compute the sum of the quotients obtained under divisions (D) (1) (a), (b), (c), (d), and (e) of this section;	162 163

(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 + 192
(the greater of the quotient obtained under division (D) (2) (a) 193
of this section and 6)] X [(the sum of divisions (A) (10) (a) and 194
(b) of this section for that fiscal year)/180] X 4 195

(5) Calculate the district's teacher base cost for that 196
fiscal year, which equals the sum of divisions (D) (1), (2), (3), 197
and (4) of this section. 198

(E) The department shall compute a district's student 199
support base cost for a fiscal year as follows: 200

(1) Calculate the district's guidance counselor cost for 201
that fiscal year as follows: 202

(a) Determine the number of students in the district's 203
base cost enrolled ADM for that fiscal year that are enrolled in 204
grades nine through twelve and divide that number by 360; 205

(b) Compute the counselor cost in accordance with the 206
following formula: 207

(The greater of the quotient obtained under division (E) (1) (a) 208
of this section and 1) X [(the average counselor salary for that 209
fiscal year X 1.16) + the amount specified under division (A) 210
(10) (c) of this section for that fiscal year] 211

(2) Calculate the district's librarian and media staff 212
cost for that fiscal year as follows: 213

(a) Divide the district's base cost enrolled ADM for that 214
fiscal year by 1,000; 215

(b) Compute the librarian and media staff cost in 216
accordance with the following formula: 217

The quotient obtained under division (E) (2) (a) of this section X 218

[(the average librarian and media staff salary for that fiscal	219
year X 1.16) + the amount specified under division (A) (10) (c) of	220
this section for that fiscal year]	221
(3) Calculate the district's staffing cost for student	222
wellness and success for that fiscal year as follows:	223
(a) Divide the district's base cost enrolled ADM for that	224
fiscal year by 250;	225
(b) Compute the staffing cost for student wellness and	226
success in accordance with the following formula:	227
(The greater of the quotient obtained under division (E) (3) (a)	228
of this section and 5) X [(the average counselor salary for that	229
fiscal year X 1.16) + the amount specified under division (A)	230
(10) (c) of this section for that fiscal year]	231
(4) Calculate the district's academic co-curricular	232
activities cost for that fiscal year as follows:	233
(a) Determine the total amount of spending for academic	234
co-curricular activities reported by city, local, and exempted	235
village school districts to the department using fiscal year	236
2022 data <u>for fiscal year 2026 and fiscal year 2025 data for</u>	237
<u>fiscal year 2027;</u>	238
(b) Determine the sum of the enrolled ADM of every school	239
district in the state using fiscal year 2022 data <u>for fiscal</u>	240
<u>year 2026 and fiscal year 2025 data for fiscal year 2027</u> as	241
specified under division (E) (4) (a) of this section;	242
(c) Compute the academic co-curricular activities cost in	243
accordance with the following formula:	244
(The amount determined under division (E) (4) (a) of this section	245
/ the sum determined under division (E) (4) (b) of this section) X	246

the district's base cost enrolled ADM for the fiscal year for	247
which the academic co-curricular activities cost is computed	248
(5) Calculate the district's building safety and security	249
cost for that fiscal year as follows:	250
(a) Determine the total amount of spending for building	251
safety and security reported by city, local, and exempted	252
village school districts to the department using fiscal year	253
2022 data <u>for fiscal year 2026 and fiscal year 2025 data for</u>	254
<u>fiscal year 2027;</u>	255
(b) Determine the sum of the enrolled ADM of every school	256
district in the state that reported the data specified under	257
division (E) (5) (a) of this section using fiscal year 2022 data_	258
<u>for fiscal year 2026 and fiscal year 2025 data for fiscal year</u>	259
<u>2027;</u>	260
(c) Compute the building safety and security cost in	261
accordance with the following formula:	262
(The amount determined under division (E) (5) (a) of this section	263
/ the sum determined under division (E) (5) (a) of this section) X	264
the district's base cost enrolled ADM for the fiscal year for	265
which the building safety and security cost is computed	266
(6) Calculate the district's supplies and academic content	267
cost for that fiscal year as follows:	268
(a) Determine the total amount of spending for supplies	269
and academic content, excluding supplies for transportation and	270
maintenance, reported by city, local, and exempted village	271
school districts to the department using fiscal year 2022 data_	272
<u>for fiscal year 2026 and fiscal year 2025 data for fiscal year</u>	273
<u>2027;</u>	274

(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 303
to the sum of the following: 304

(i) (The district's base cost enrolled ADM for that fiscal 305
year - 500) X $\{[(\$160,000 \times 1.16) - (\$80,000 \times 1.16)]/3500\};$ 306

(ii) $(\$80,000 \times 1.16)$ + the amount specified under 307
division (A) (10) (c) of this section for that fiscal year. 308

(c) If the district's base cost enrolled ADM is less than 309
500, then the district's superintendent cost shall be equal to 310
 $[(\$80,000 \times 1.16) + \text{the amount specified under division (A) (10)}$ 311
 $(c) \text{ of this section for that fiscal year}]$. 312

(2) Calculate the district's treasurer cost for that 313
fiscal year as follows: 314

(a) If the district's base cost enrolled ADM for that 315
fiscal year is greater than 4,000, then the district's treasurer 316
cost shall be equal to $[(\$130,000 \times 1.16) + \text{the amount specified}$ 317
 $\text{under division (A) (10) (c) of this section for that fiscal year}]$. 318

(b) If the district's base cost enrolled ADM for that 319
fiscal year is less than or equal to 4,000 but greater than or 320
equal to 500, the district's treasurer cost shall be equal to 321
the sum of the following: 322

(i) (The district's base cost enrolled ADM for that fiscal 323
year - 500) X $\{[(\$130,000 \times 1.16) - (\$60,000 \times 1.16)]/3500\};$ 324

(ii) $(\$60,000 \times 1.16)$ + the amount specified under 325
division (A) (10) (c) of this section for that fiscal year. 326

(c) If the district's base cost enrolled ADM is less than 327
500, then the district's treasurer cost shall be equal to 328
 $[(\$60,000 \times 1.16) + \text{the amount specified under division (A) (10)}$ 329
 $(c) \text{ of this section for that fiscal year}]$. 330

(3) Calculate the district's other district administrator cost for that fiscal year as follows:	331 332
(a) Divide the average other district administrator salary for that fiscal year by the average superintendent salary for that fiscal year;	333 334 335
(b) Divide the district's base cost enrolled ADM for that fiscal year by 750;	336 337
(c) Compute the other district administrator cost in accordance with the following formula:	338 339
{[(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)	340 341 342 343 344 345 346
(4) Calculate the district's fiscal support cost for that fiscal year as follows:	347 348
(a) Divide the district's base cost enrolled ADM for that fiscal year by 850;	349 350
(b) Determine the lesser of the following:	351
(i) The maximum of the quotient obtained under division (F) (4) (a) of this section and 2;	352 353
(ii) 35.	354
(c) Compute the fiscal support cost in accordance with the following formula:	355 356
The number obtained under division (F) (4) (b) of this section X	357

[(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]	358 359 360
(5) Calculate the district's education management information system support cost for that fiscal year as follows:	361 362
(a) Divide the district's base cost enrolled ADM for that fiscal year by 5,000;	363 364
(b) Compute the education management information system support cost in accordance with the following formula:	365 366
(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]	367 368 369 370 371
(6) Calculate the district's leadership support cost for that fiscal year as follows:	372 373
(a) Determine the greater of the quotient obtained under division (F) (3) (b) of this section and 2, and add 1 to that number;	374 375 376
(b) Divide the number obtained under division (F) (6) (a) of this section by 3;	377 378
(c) Compute the leadership support cost in accordance with the following formula:	379 380
(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]	381 382 383 384

(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; 413
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(b) Determine the number of school buildings in the district for the preceding fiscal year; 415
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(c) Compute the building leadership support cost in accordance with the following formula: 417
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(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]}.

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(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]}.

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(3) Calculate the district's building operations cost for that fiscal year as follows: 436
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(a) Determine both of the following: 438

(i) The average building square feet per pupil for all city, local, and exempted village school district buildings in the state; 439
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(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. 470

(A) As used in this section, "average administrative 471
assistant salary," "average bookkeeping and accounting employee 472
salary," "average clerical staff salary," "average counselor 473
salary," "average education management information system 474
support employee salary," "average librarian and media staff 475
salary," "average other district administrator salary," "average 476
principal salary," "average superintendent salary," and "average 477
teacher cost" have the same meanings as in section 3317.011 of 478
the Revised Code. 479

(B) When calculating a district's aggregate base cost 480
under this section, the department shall use ~~data from~~ fiscal 481
year 2022 data for fiscal year 2026 and fiscal year 2025 data 482
for fiscal year 2027 for all of the following: 483

(1) The average salaries determined under divisions (A) 484
(1), (2), (3), (4), (5), (6), (7), (8), (9), and (10) (a) of 485
section 3317.011 of the Revised Code; 486

(2) The amount for teacher benefits determined under 487
division (A) (10) (b) of section 3317.011 of the Revised Code; 488

(3) The district-paid insurance costs determined under 489
division (A) (10) (c) of section 3317.011 of the Revised Code; 490

(4) Spending determined under divisions (E) (4) (a), (E) (5) 491
(a), and (H) (1) of section 3317.011 of the Revised Code and the 492
corresponding student counts determined under divisions (E) (4) 493
(b), (E) (5) (b), and (H) (2) of that section; 494

(5) The information determined under division (G) (3) of 495
section 3317.011 of the Revised Code. 496

(C) A joint vocational school district's aggregate base 497

cost for a fiscal year shall be equal to the following sum: 498

The district's teacher base cost for that fiscal year computed 499
under division (D) of this section + the district's student 500
support base cost for that fiscal year computed under division 501
(E) of this section + the district's leadership and 502
accountability base cost for that fiscal year computed under 503
division (F) of this section + the district's building 504
leadership and operations base cost for that fiscal year 505
computed under division (G) of this section 506

(D) The department of education and workforce shall 507
compute a district's teacher base cost for a fiscal year as 508
follows: 509

(1) Calculate the district's classroom teacher cost for 510
that fiscal year as follows: 511

(a) Determine the full-time equivalency of students in the 512
district's base cost enrolled ADM for that fiscal year that are 513
enrolled in a career-technical education program or class, as 514
certified under divisions (D)(2)(h), (i), (j), (k), and (l) of 515
section 3317.03 of the Revised Code, and divide that number by 516
18; 517

(b) Determine the full-time equivalency of students in the 518
district's base cost enrolled ADM for that fiscal year that are 519
enrolled in grades six through eight but are not enrolled in a 520
career-technical education program or class described under 521
section 3317.014 of the Revised Code and divide that number by 522
25; 523

(c) Determine the full-time equivalency of students in the 524
district's base cost enrolled ADM for that fiscal year that are 525
enrolled in grades nine through twelve but are not enrolled in a 526

career-technical education program or class described under	527
section 3317.014 of the Revised Code and divide that number by	528
27;	529
(d) Compute the sum of the quotients obtained under	530
divisions (D) (1) (a), (b), and (c) of this section;	531
(e) Compute the classroom teacher base cost by multiplying	532
the average teacher cost for that fiscal year by the sum	533
computed under division (D) (1) (d) of this section.	534
(2) Calculate the district's cost for that fiscal year for	535
teachers providing health and physical education, instruction	536
regarding employability and soft skills, development and	537
coordination of internships and job placements, career-technical	538
student organization activities, pre-apprenticeship and	539
apprenticeship coordination, and any assessment related to	540
career-technical education, including any nationally recognized	541
job skills or end-of-course assessment, as follows:	542
(a) Divide the district's base cost enrolled ADM for that	543
fiscal year by 150;	544
(b) If the quotient obtained under division (D) (2) (a) of	545
this section is greater than 6, the teacher cost shall be equal	546
to that quotient multiplied by the average teacher cost for that	547
fiscal year.	548
(c) If the quotient obtained under division (D) (2) (a) of	549
this section is less than or equal to 6, the teacher cost shall	550
be equal to 6 multiplied by the average teacher cost for that	551
fiscal year.	552
(3) Calculate the district's substitute teacher cost for	553
that fiscal year in accordance with the following formula:	554

(a) Compute the substitute teacher daily rate with benefits	555
by multiplying the substitute teacher daily rate of \$90 by 1.16;	556
(b) Compute the substitute teacher cost in accordance with	557
the following formula:	558
[The sum computed under division (D) (1) (d) of this section +	559
(the greater of the quotient obtained under division (D) (2) (a)	560
of this section and 6)] X the amount computed under division (D)	561
(3) (a) of this section X 5	562
(4) Calculate the district's professional development cost	563
for that fiscal year in accordance with the following formula:	564
[The sum computed under division (D) (1) (d) of this section +	565
(the greater of the quotient obtained under division (D) (2) (a)	566
of this section and 6)] X [(the sum of divisions (A) (10) (a) and	567
(b) of section 3317.011 of the Revised Code for that fiscal	568
year)/180] X 4	569
(5) Calculate the district's teacher base cost for that	570
fiscal year, which equals the sum of divisions (D) (1), (2), (3),	571
and (4) of this section.	572
(E) The department shall compute a district's student	573
support base cost for a fiscal year as follows:	574
(1) Calculate the district's guidance counselor cost for	575
that fiscal year as follows:	576
(a) Determine the number of students in the district's	577
base cost enrolled ADM for that fiscal year that are enrolled in	578
grades nine through twelve and divide that number by 360;	579
(b) Compute the counselor cost in accordance with the	580
following formula:	581

(The greater of the quotient obtained under division (E) (1) (a) 582
of this section and 1) X [(the average counselor salary for that 583
fiscal year X 1.16) + the amount specified under division (A) 584
(10) (c) of section 3317.011 of the Revised Code for that fiscal 585
year] 586

(2) Calculate the district's librarian and media staff 587
cost for that fiscal year as follows: 588

(a) Divide the district's base cost enrolled ADM for that 589
fiscal year by 1,000; 590

(b) Compute the librarian and media staff cost in 591
accordance with the following formula: 592

The quotient obtained under division (E) (2) (a) of this section X 593
[(the average librarian and media staff salary for that fiscal 594
year X 1.16) + the amount specified under division (A) (10) (c) of 595
section 3317.011 of the Revised Code for that fiscal year] 596

(3) Calculate the district's staffing cost for student 597
wellness and success for that fiscal year as follows: 598

(a) Divide the district's base cost enrolled ADM for that 599
fiscal year by 250; 600

(b) Compute the staffing cost for student wellness and 601
success in accordance with the following formula: 602

The quotient obtained under division (E) (3) (a) of this section X 603
[(the average counselor salary for that fiscal year X 1.16) + 604
the amount specified under division (A) (10) (c) of section 605
3317.011 of the Revised Code for that fiscal year] 606

(4) Calculate the district's cost for that fiscal year for 607
career-technical curriculum specialists and coordinators, career 608
assessment and program placement, recruitment and orientation, 609

student success coordination, analysis of test results, 610
development of intervention and remediation plans and monitoring 611
of those plans, and satellite program coordination in accordance 612
with the following formula: 613

[(The amount determined under division (E) (4) (a) of section 614
3317.011 of the Revised Code for that fiscal year / the sum 615
determined under division (E) (4) (b) of section 3317.011 of the 616
Revised Code) + (the amount determined under division (H) (1) of 617
section 3317.011 of the Revised Code for that fiscal year / the 618
sum determined under division (H) (2) of section 3317.011 of the 619
Revised Code)] X the district's base cost enrolled ADM for the 620
fiscal year for which the district's cost under this division is 621
computed 622

(5) Compute the district's building safety and security 623
cost for that fiscal year in accordance with the following 624
formula: 625

(The amount determined under division (E) (5) (a) of section 626
3317.011 of the Revised Code for that fiscal year / the sum 627
determined under division (E) (5) (b) of section 3317.011 of the 628
Revised Code) X the district's base cost enrolled ADM for the 629
fiscal year for which the building safety and security cost is 630
computed 631

(6) Compute the district's supplies and academic content 632
cost for that fiscal year in accordance with the following 633
formula: 634

(The amount determined under division (E) (6) (a) of section 635
3317.011 of the Revised Code for that fiscal year / the sum 636
determined under division (E) (6) (b) of section 3317.011 of the 637
Revised Code) X the district's base cost enrolled ADM for the 638

fiscal year for which the supplies and academic content cost is 639
computed 640

(7) Calculate the district's technology cost for that 641
fiscal year in accordance with the following formula: 642

\$37.50 X the district's base cost enrolled ADM for that fiscal 643
year 644

(8) Calculate the district's student support base cost for 645
that fiscal year, which equals the sum of divisions (E) (1), (2), 646
(3), (4), (5), (6), and (7) of this section. 647

(F) The department shall compute a district's leadership 648
and accountability base cost for a fiscal year as follows: 649

(1) Calculate the district's superintendent cost for that 650
fiscal year as follows: 651

(a) If the district's base cost enrolled ADM for that 652
fiscal year is greater than 4,000, then the district's 653
superintendent cost shall be equal to [(\$160,000 X 1.16) + the 654
amount specified under division (A) (10) (c) of section 3317.011 655
of the Revised Code for that fiscal year]. 656

(b) If the district's base cost enrolled ADM for that 657
fiscal year is less than or equal to 4,000 but greater than or 658
equal to 500, the district's superintendent cost shall be equal 659
to the sum of the following: 660

(i) (The district's base cost enrolled ADM for that fiscal 661
year - 500) X {[((\$160,000 X 1.16) - (\$80,000 X 1.16)]/3500}; 662

(ii) (\$80,000 X 1.16) + the amount specified under 663
division (A) (10) (c) of section 3317.011 of the Revised Code for 664
that fiscal year. 665

(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 694
for that fiscal year by the average superintendent salary for 695
that fiscal year; 696

(b) Divide the district's base cost enrolled ADM for that 697
fiscal year by 750; 698

(c) Compute the other district administrator cost in 699
accordance with the following formula: 700

{[(The district's superintendent cost for that fiscal year 701
calculated under division (F) (1) of this section - the amount 702
specified under division (A) (10) (c) of section 3317.011 of the 703
Revised Code for that fiscal year) X the quotient obtained under 704
division (F) (3) (a) of this section] + the amount specified under 705
division (A) (10) (c) of section 3317.011 of the Revised Code} X 706
(the greater of the quotient obtained under division (F) (3) (b) 707
of this section and 2) 708

(4) Calculate the district's fiscal support cost for that 709
fiscal year as follows: 710

(a) Divide the district's base cost enrolled ADM for that 711
fiscal year by 850; 712

(b) Determine the lesser of the following: 713

(i) The maximum of the quotient obtained under division 714
(F) (4) (a) of this section and 2; 715

(ii) 35. 716

(c) Compute the fiscal support cost in accordance with the 717
following formula: 718

The number obtained under division (F) (4) (b) of this section X 719
[(the average bookkeeping and accounting employee salary for 720

that fiscal year X 1.16) + the amount specified under division	721
(A) (10) (c) of section 3317.011 of the Revised Code for that	722
fiscal year]	723
(5) Calculate the district's education management	724
information system support cost for that fiscal year as follows:	725
(a) Divide the district's base cost enrolled ADM for that	726
fiscal year by 5,000;	727
(b) Compute the education management information system	728
support cost in accordance with the following formula:	729
(The greater of the quotient obtained under division (F) (5) (a)	730
of this section and 1) X [(the average education management	731
information system support employee salary for that fiscal year	732
X 1.16) + the amount specified under division (A) (10) (c) of	733
section 3317.011 of the Revised Code for that fiscal year]	734
(6) Calculate the district's leadership support cost for	735
that fiscal year as follows:	736
(a) Determine the greater of the quotient obtained under	737
division (F) (3) (b) of this section and 2 and add 1 to that	738
number;	739
(b) Divide the number obtained under division (F) (6) (a) of	740
this section by 3;	741
(c) Compute the leadership support cost in accordance with	742
the following formula:	743
(The greater of the quotient obtained under division (F) (6) (b)	744
of this section and 1) X [(the average administrative assistant	745
salary for that fiscal year X 1.16) + the amount specified under	746
division (A) (10) (c) of section 3317.011 of the Revised Code for	747
that fiscal year]	748

(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:	777
(a) Divide the district's base cost enrolled ADM for that fiscal year by 400;	778 779
(b) Determine the number of school buildings in the district for the preceding fiscal year;	780 781
(c) Compute the building leadership support cost in accordance with the following formula:	782 783
(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]}.	784 785 786 787 788 789 790 791
(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]}.	792 793 794 795 796 797 798 799 800
(3) Compute the district's building operations cost for that fiscal year in accordance with the following formula:	801 802
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	803 804 805

division (G) (3) (a) (ii) of section 3317.011 of the Revised Code) 806
- (the amount determined under division (E) (5) (a) of section 807
3317.011 of the Revised Code for that fiscal year / the sum 808
determined under division (E) (5) (b) of section 3317.011 of the 809
Revised Code for that fiscal year)] 810

(4) Calculate the district's building leadership and 811
operations base cost for that fiscal year, which equals the sum 812
of divisions (G) (1), (2), and (3) of this section. 813

Sec. 3317.018. (A) The statewide average base cost per 814
pupil shall be determined as follows: 815

(1) For fiscal year 2024, the statewide average base cost 816
per pupil shall be equal to the sum of the aggregate base cost 817
calculated for all city, local, and exempted village school 818
districts in the state for that fiscal year under section 819
3317.011 of the Revised Code divided by the sum of the base cost 820
enrolled ADMs of all of the city, local, and exempted village 821
school districts in the state for that fiscal year. 822

(2) For fiscal years 2025~~7~~ and 2026~~7~~ and 2027, the 823
statewide average base cost per pupil shall be equal to the 824
amount calculated under division (A) (1) of this section. 825

(3) For fiscal year 2027, the statewide average base cost 826
per pupil shall be equal to the sum of the aggregate base cost 827
calculated for all city, local, and exempted village school 828
districts in the state for that fiscal year under section 829
3317.011 of the Revised Code divided by the sum of the base cost 830
enrolled ADMs of all of the city, local, and exempted village 831
school districts in the state for that fiscal year. 832

(B) The statewide average career-technical base cost per 833
pupil shall be determined as follows: 834

(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. 863

(B) When calculating a community or STEM school's 864
aggregate base cost under this section, the department of 865
education and workforce shall use ~~data from~~ fiscal year 2022 866
data for fiscal year 2026 and fiscal year 2025 data for fiscal 867
year 2027 for the average teacher cost. 868

(C) A community or STEM school's aggregate base cost for a 869
fiscal year shall be equal to the following sum: 870

(The school's teacher base cost for that fiscal year computed 871
under division (D) of this section) + (the school's student 872
support base cost for that fiscal year computed under division 873
(E) of this section) + (the school's leadership and 874
accountability base cost for that fiscal year computed under 875
division (F) of this section) + (the school's building 876
leadership and operations base cost for that fiscal year 877
computed under division (G) of this section) + (the school's 878
athletic co-curricular activities base cost for that fiscal year 879
computed under division (H) of this section, if the school is an 880
eligible community or STEM school) 881

(D) The department shall compute a community or STEM 882
school's teacher base cost for a fiscal year as follows: 883

(1) Calculate the school's classroom teacher cost for that 884
fiscal year as follows: 885

(a) Determine the full-time equivalency of students 886
enrolled in the school for that fiscal year that are enrolled in 887
kindergarten and divide that number by 20; 888

(b) Determine the full-time equivalency of students 889
enrolled in the school for that fiscal year that are enrolled in 890
grades one through three and divide that number by 23; 891

(c) Determine the full-time equivalency of students	892
enrolled in the school for that fiscal year that are enrolled in	893
grades four through eight but are not enrolled in a career-	894
technical education program or class described under section	895
3317.014 of the Revised Code and divide that number by 25;	896
(d) Determine the full-time equivalency of students	897
enrolled in the school for that fiscal year that are enrolled in	898
grades nine through twelve but are not enrolled in a career-	899
technical education program or class described under section	900
3317.014 of the Revised Code and divide that number by 27;	901
(e) Determine the full-time equivalency of students	902
enrolled in the school for that fiscal year that are enrolled in	903
a career-technical education program or class, as reported under	904
division (B) (4) of section 3314.08 of the Revised Code, and	905
divide that number by 18;	906
(f) Compute the sum of the quotients obtained under	907
divisions (D) (1) (a), (b), (c), (d), and (e) of this section;	908
(g) Compute the classroom teacher cost by multiplying the	909
average teacher cost for that fiscal year by the sum computed	910
under division (D) (1) (f) of this section.	911
(2) Calculate the school's special teacher cost for that	912
fiscal year as follows:	913
(a) Divide the number of students enrolled in the school	914
for that fiscal year by 150;	915
(b) Compute the special teacher cost by multiplying the	916
quotient obtained under division (D) (2) (a) of this section by	917
the average teacher cost for that fiscal year.	918
(3) Calculate the school's substitute teacher cost for	919

that fiscal year in accordance with the following formula:	920
(a) Compute the substitute teacher daily rate with	921
benefits by multiplying the substitute teacher daily rate of \$90	922
by 1.16;	923
(b) Compute the substitute teacher cost in accordance with	924
the following formula:	925
(The sum computed under division (D) (1) (f) of this section + the	926
quotient obtained under division (D) (2) (a) of this section) X	927
the amount computed under division (D) (3) (a) of this section X 5	928
(4) Calculate the school's professional development cost	929
for that fiscal year in accordance with the following formula:	930
(The sum computed under division (D) (1) (f) of this section + the	931
quotient obtained under division (D) (2) (a) of this section) X	932
[(the sum of divisions (A) (10) (a) and (b) of section 3317.011 of	933
the Revised Code for that fiscal year)/180] X 4	934
(5) Calculate the school's teacher base cost for that	935
fiscal year, which equals the sum of divisions (D) (1), (2), (3),	936
and (4) of this section.	937
(E) The department shall compute a community or STEM	938
school's student support base cost for a fiscal year as follows:	939
The number of students enrolled in the school for that fiscal	940
year X [(the sum of the student support base cost calculated for	941
all city, local, and exempted village school districts in the	942
state for that fiscal year under division (E) of section	943
3317.011 of the Revised Code) / the sum of the base cost	944
enrolled ADMs of all of the city, local, and exempted village	945
school districts in the state for that fiscal year]	946
(F) The department shall compute a community or STEM	947

school's leadership and accountability base cost for a fiscal 948
year as follows: 949

The number of students enrolled in the school for that fiscal 950
year X (the sum of the leadership and accountability base cost 951
calculated for all city, local, and exempted village school 952
districts in the state for that fiscal year under division (F) 953
of section 3317.011 of the Revised Code / the sum of the base 954
cost enrolled ADMs of all of the city, local, and exempted 955
village school districts in the state for that fiscal year) 956

(G) The department shall compute a community or STEM 957
school's building leadership and operations base cost for a 958
fiscal year as follows: 959

The number of students enrolled in the school for that fiscal 960
year X (the sum of the building leadership and accountability 961
base cost calculated for all city, local, and exempted village 962
school districts in the state for that fiscal year under 963
division (G) of section 3317.011 of the Revised Code / the sum 964
of the base cost enrolled ADMs of all of the city, local, and 965
exempted village school districts in the state for that fiscal 966
year) 967

(H) If a community or STEM school is an eligible community 968
or STEM school, the department shall compute the school's 969
athletic co-curricular activities base cost for a fiscal year as 970
follows: 971

The number of students enrolled in the school for that fiscal 972
year X (the amount determined under division (H) (1) of section 973
3317.011 of the Revised Code / the sum determined under division 974
(H) (2) of section 3317.011 of the Revised Code) 975

Sec. 3317.022. The department of education and workforce 976

shall compute and distribute state core foundation funding to 977
each eligible funding unit that is a city, local, or exempted 978
village school district, the community and STEM school unit, the 979
educational choice scholarship unit, the pilot project 980
scholarship unit, the autism scholarship unit, and the Jon 981
Peterson special needs scholarship unit for the fiscal year, 982
using the information obtained under section 3317.021 of the 983
Revised Code in the calendar year in which the fiscal year 984
begins in accordance with the following: 985

For fiscal years 2026 and 2027, for a funding unit that is 986
a city, local, or exempted village school district: 987

The district's funding base + [(the district's state core 988
foundation funding components for that fiscal year calculated 989
under divisions (A) (1), (2), (3), (5), (6), (7), and (8) of this 990
section - the district's general funding base calculated in 991
accordance with division (N) (1) of section 3317.02 of the 992
Revised Code) X the district's general phase-in percentage for 993
that fiscal year] + [(the district's disadvantaged pupil impact 994
aid for that fiscal year calculated under division (A) (4) of 995
this section - the district's disadvantaged pupil impact aid 996
funding base calculated in accordance with division (N) (2) of 997
section 3317.02 of the Revised Code) X the district's phase-in 998
percentage for disadvantaged pupil impact aid for that fiscal 999
year] 1000

For fiscal year 2028 and each fiscal year thereafter, for 1001
a funding unit that is a city, local, or exempted village school 1002
district, the sum of the district's state core foundation 1003
funding components for that fiscal year calculated under 1004
divisions (A) (1), (2), (3), (4), (5), (6), (7), and (8) of this 1005
section, if the general assembly authorizes such payments to 1006

these funding units. 1007

For fiscal years 2026 and 2027, for the community and STEM 1008
school unit, an amount calculated in accordance with section 1009
3317.026 of the Revised Code. 1010

For fiscal year 2028 and each fiscal year thereafter, for 1011
the community and STEM school unit, an amount calculated in 1012
accordance with divisions (A) (1), (3), (4), (5), (7), (8), (9), 1013
and (14) of this section, if the general assembly authorizes 1014
such payments to these funding units. 1015

For the educational choice scholarship unit, the amount 1016
calculated under division (A) (10) of this section. 1017

For the pilot project scholarship unit, the amount 1018
calculated under division (A) (11) of this section. 1019

For the autism scholarship unit, the amount calculated 1020
under division (A) (12) of this section. 1021

For the Jon Peterson special needs scholarship unit, the 1022
amount calculated under division (A) (13) of this section. 1023

(A) A funding unit's state core foundation funding 1024
components shall be the following: 1025

(1) (a) If the funding unit is a city, local, or exempted 1026
village school district, the district's state share, which is 1027
equal to the following: 1028

(i) For fiscal years 2026 and 2027, the amount calculated 1029
under division (B) of section 3317.017 of the Revised Code; 1030

(ii) For fiscal year 2028 and each fiscal year thereafter, 1031
an amount calculated in a manner determined by the general 1032
assembly. 1033

(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;	1062
(ii) The funding unit's category two special education ADM	1063
X the multiple specified in division (B) of section 3317.013 of	1064
the Revised Code X the statewide average base cost per pupil for	1065
that fiscal year X if the funding unit is a city, local, or	1066
exempted village school district, the district's state share	1067
percentage;	1068
(iii) The funding unit's category three special education	1069
ADM X the multiple specified in division (C) of section 3317.013	1070
of the Revised Code X the statewide average base cost per pupil	1071
for that fiscal year X if the funding unit is a city, local, or	1072
exempted village school district, the district's state share	1073
percentage;	1074
(iv) The funding unit's category four special education	1075
ADM X the multiple specified in division (D) of section 3317.013	1076
of the Revised Code X the statewide average base cost per pupil	1077
for that fiscal year X if the funding unit is a city, local, or	1078
exempted village school district, the district's state share	1079
percentage;	1080
(v) The funding unit's category five special education ADM	1081
X the multiple specified in division (E) of section 3317.013 of	1082
the Revised Code X the statewide average base cost per pupil for	1083
that fiscal year X if the funding unit is a city, local, or	1084
exempted village school district, the district's state share	1085
percentage;	1086
(vi) The funding unit's category six special education ADM	1087
X the multiple specified in division (F) of section 3317.013 of	1088
the Revised Code X the statewide average base cost per pupil for	1089
that fiscal year X if the funding unit is a city, local, or	1090

exempted village school district, the district's state share 1091
percentage. 1092

(b) For fiscal year 2028 and each fiscal year thereafter, 1093
the sum of the following: 1094

(i) An amount calculated in a manner determined by the 1095
general assembly times the funding unit's category one special 1096
education ADM; 1097

(ii) An amount calculated in a manner determined by the 1098
general assembly times the funding unit's category two special 1099
education ADM; 1100

(iii) An amount calculated in a manner determined by the 1101
general assembly times the funding unit's category three special 1102
education ADM; 1103

(iv) An amount calculated in a manner determined by the 1104
general assembly times the funding unit's category four special 1105
education ADM; 1106

(v) An amount calculated in a manner determined by the 1107
general assembly times the funding unit's category five special 1108
education ADM; 1109

(vi) An amount calculated in a manner determined by the 1110
general assembly times the funding unit's category six special 1111
education ADM. 1112

(4) If the funding unit is a city, local, or exempted 1113
village school district or the community and STEM school unit, 1114
disadvantaged pupil impact aid calculated according to the 1115
following formula: 1116

(a) If the funding unit is a city, local, or exempted 1117
village school district, an amount equal to the following: 1118

(i) For fiscal years 2026 and 2027, the following product:	1119
\$422 X (the district's economically disadvantaged index) X the	1120
number of students who are economically disadvantaged as	1121
certified under division (B) (21) of section 3317.03 of the	1122
Revised Code	1123
(ii) For fiscal year 2028 and each fiscal year thereafter,	1124
an amount calculated in a manner determined by the general	1125
assembly.	1126
(b) If the funding unit is the community and STEM school	1127
unit, an amount equal to the following:	1128
(i) For fiscal years 2026 and 2027, an amount calculated	1129
as follows:	1130
(I) For each student in the funding unit's enrolled ADM	1131
who is economically disadvantaged and is not enrolled in an	1132
internet- or computer-based community school, multiply \$422 by	1133
the economically disadvantaged index of the school in which the	1134
student is enrolled;	1135
(II) Compute the funding unit's disadvantaged pupil impact	1136
aid by calculating the sum of the amounts determined under	1137
division (A) (4) (b) (i) (I) of this section.	1138
(ii) For fiscal year 2028 and each fiscal year thereafter,	1139
an amount calculated as follows:	1140
(I) For each student in the funding unit's enrolled ADM	1141
who is economically disadvantaged and is not enrolled in an	1142
internet- or computer-based community school, calculate an	1143
amount in the manner determined by the general assembly;	1144
(II) Compute the funding unit's disadvantaged pupil impact	1145
aid by calculating the sum of the amounts determined under	1146

division (A) (4) (b) (ii) (I) of this section. 1147

(5) If the funding unit is a city, local, or exempted 1148
village school district or the community and STEM school unit, 1149
English learner funds calculated as follows: 1150

(a) For fiscal years 2026 and 2027, the sum of the 1151
following: 1152

(i) The funding unit's category one English learner ADM X 1153
the multiple specified in division (A) of section 3317.016 of 1154
the Revised Code X the statewide average base cost per pupil for 1155
that fiscal year X if the funding unit is a city, local, or 1156
exempted village school district, the district's state share 1157
percentage; 1158

(ii) The funding unit's category two English learner ADM X 1159
the multiple specified in division (B) of section 3317.016 of 1160
the Revised Code X the statewide average base cost per pupil for 1161
that fiscal year X if the funding unit is a city, local, or 1162
exempted village school district, the district's state share 1163
percentage; 1164

(iii) The funding unit's category three English learner 1165
ADM X the multiple specified in division (C) of section 3317.016 1166
of the Revised Code X the statewide average base cost per pupil 1167
for that fiscal year X if the funding unit is a city, local, or 1168
exempted village school district, the district's state share 1169
percentage. 1170

(b) For fiscal year 2028 and each fiscal year thereafter, 1171
the sum of the following: 1172

(i) An amount calculated in a manner determined by the 1173
general assembly times the funding unit's category one English 1174
learner ADM; 1175

(ii) An amount calculated in a manner determined by the general assembly times the funding unit's category two English learner ADM;	1176 1177 1178
(iii) An amount calculated in a manner determined by the general assembly times the funding unit's category three English learner ADM.	1179 1180 1181
(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:	1182 1183 1184
(i) Gifted identification funds calculated according to the following formula:	1185 1186
\$24 X the district's enrolled ADM for grades kindergarten through six X the district's state share percentage	1187 1188
(ii) Gifted referral funds calculated according to the following formula:	1189 1190
\$2.50 X the district's enrolled ADM X the district's state share percentage	1191 1192
(iii) Gifted unit funding calculated under section 3317.051 of the Revised Code.	1193 1194
(b) For fiscal year 2028 and each fiscal year thereafter, all of the following:	1195 1196
(i) Gifted identification funds calculated in a manner determined by the general assembly;	1197 1198
(ii) Gifted referral funds calculated in a manner determined by the general assembly, if the general assembly authorizes such a payment;	1199 1200 1201
(iii) Gifted unit funding calculated in an amount	1202

determined by the general assembly.	1203
(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.	1204 1205 1206 1207
(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.	1208 1209 1210 1211
(9) If the funding unit is the community and STEM school unit, an amount calculated as follows:	1212 1213
(a) For fiscal years 2026 and 2027, an amount equal to the following:	1214 1215
[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]	1216 1217 1218 1219 1220 1221
(b) For fiscal year 2028 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.	1222 1223 1224
(10) If the funding unit is the educational choice scholarship unit, an amount calculated as follows:	1225 1226
(a) For each student in the funding unit's enrolled ADM, determine the lesser of the following:	1227 1228
(i) The base tuition of the chartered nonpublic school in which the student is enrolled minus the total amount of any	1229 1230

applicable tuition discounts for which the student qualifies; 1231

(ii)(I) If the student receives a scholarship under 1232
section 3310.03 of the Revised Code, or received a scholarship 1233
for the first time under section 3310.032 of the Revised Code 1234
prior to October 3, 2023, and the student's parent does not 1235
elect to receive a scholarship amount under division (A)(10)(a) 1236
(ii)(II) of this section, \$5,500, if the student is in grades 1237
kindergarten through eight, or \$7,500, if the student is in 1238
grades nine through twelve. 1239

(II) If the student receives a scholarship for the first 1240
time under section 3310.032 of the Revised Code on and after 1241
October 3, 2023, or if a student who received a scholarship for 1242
the first time under that section prior to that date and the 1243
student's parent elects to receive a scholarship amount under 1244
division (A)(10)(a)(ii)(II) of this section, an amount 1245
calculated in accordance with section 3310.08 of the Revised 1246
Code. The department shall provide an opportunity each fiscal 1247
year for a parent to elect to receive a scholarship amount under 1248
division (A)(10)(a)(ii)(II) of this section. 1249

~~The amounts specified in division (A)(10)(a)(ii)(I) of~~ 1250
~~this section shall increase in future fiscal years by the same~~ 1251
~~percentage that the statewide average base cost per pupil~~ 1252
~~increases in future fiscal years.~~ 1253

(b) Compute the sum of the amounts calculated under 1254
division (A)(10)(a) of this section. 1255

(11) If the funding unit is the pilot project scholarship 1256
unit, an amount calculated as follows: 1257

(a) For each student in the funding unit's enrolled ADM, 1258
determine the lesser of the following: 1259

(i) The net tuition charges of the student's alternative school; 1260
1261

(ii) \$5,500, if the student is in grades kindergarten through eight, or \$7,500, if the student is in grades nine through twelve. 1262
1263
1264

~~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.~~ 1265
1266
1267
1268

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. 1269
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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. 1278
1279
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1284

(b) Compute the sum of the amounts calculated under division ~~(A) (17) (a)~~ (A) (11) (a) of this section. 1285
1286

(12) If the funding unit is the autism scholarship unit, an amount calculated as follows: 1287
1288

(a) For each student in the funding unit's enrolled ADM,	1289
determine the lesser of the following:	1290
(i) The tuition charged for the student's special	1291
education program, as that term is defined in section 3310.41 of	1292
the Revised Code;	1293
(ii) \$34,000.	1294
(b) Compute the sum of the amounts calculated under	1295
division (A)(12)(a) of this section.	1296
(13) If the funding unit is the Jon Peterson special needs	1297
scholarship unit, an amount calculated as follows:	1298
(a) For each student in the funding unit's enrolled ADM,	1299
determine the least of the following:	1300
(i) The amount of fees charged for that school year by the	1301
student's alternative public provider or registered private	1302
provider, as those terms are defined in section 3310.51 of the	1303
Revised Code;	1304
(ii) \$7,190 plus an amount determined as follows:	1305
(I) If the student is receiving special education services	1306
for a disability specified in division (A) of section 3317.013	1307
of the Revised Code, \$2,855;	1308
(II) If the student is receiving special education	1309
services for a disability specified in division (B) of section	1310
3317.013 of the Revised Code, \$5,879;	1311
(III) If the student is receiving special education	1312
services for a disability specified in division (C) of section	1313
3317.013 of the Revised Code, \$12,879;	1314
(IV) If the student is receiving special education	1315

services for a disability specified in division (D) of section 1316
3317.013 of the Revised Code, \$16,890; 1317

(V) If the student is receiving special education services 1318
for a disability specified in division (E) of section 3317.013 1319
of the Revised Code, \$22,560; 1320

(VI) If the student is receiving special education 1321
services for a disability specified in division (F) of section 1322
3317.013 of the Revised Code, \$31,932. 1323

(iii) \$34,000. 1324

~~The amount specified in division (A) (13) (a) (ii) of this 1325
section shall increase in future fiscal years by the same 1326
percentage that the statewide average base cost per pupil 1327
increases in future fiscal years. 1328~~

The amounts specified in divisions (A) (13) (a) (ii) (I) to 1329
(VI) of this section shall increase in future fiscal years by 1330
the same percentage that the amounts calculated by the general 1331
assembly for those categories of special education services 1332
under division (A) (3) of this section increase in future fiscal 1333
years. 1334

(b) Compute the sum of the amounts calculated under 1335
division (A) (13) (a) of this section. 1336

(14) If the funding unit is the community and STEM school 1337
unit, an equity supplement calculated as follows: 1338

\$500 in fiscal year 2026 and \$400 in fiscal year 2027 X each 1339
student in the funding unit's enrolled ADM who is enrolled in a 1340
community school that is not an internet- or computer-based 1341
community school. 1342

(B) In any fiscal year, a funding unit that is a city, local, or 1343

exempted village school district shall spend for purposes that 1344
the department designates as approved for special education and 1345
related services expenses at least the amount calculated as 1346
follows: 1347

(The base cost per pupil calculated for the district for that 1348
fiscal year X the total special education ADM) + (the district's 1349
category one special education ADM X the multiple specified in 1350
division (A) of section 3317.013 of the Revised Code X the 1351
statewide average base cost per pupil) + (the district's 1352
category two special education ADM X the multiple specified in 1353
division (B) of section 3317.013 of the Revised Code X the 1354
statewide average base cost per pupil) + (the district's 1355
category three special education ADM X the multiple specified in 1356
division (C) of section 3317.013 of the Revised Code X the 1357
statewide average base cost per pupil) + (the district's 1358
category four special education ADM X the multiple specified in 1359
division (D) of section 3317.013 of the Revised Code X the 1360
statewide average base cost per pupil) + (the district's 1361
category five special education ADM X the multiple specified in 1362
division (E) of section 3317.013 of the Revised Code X the 1363
statewide average base cost per pupil) + (the district's 1364
category six special education ADM X the multiple specified in 1365
division (F) of section 3317.013 of the Revised Code X the 1366
statewide average base cost per pupil) 1367

The purposes approved by the department for special 1368
education expenses shall include, but shall not be limited to, 1369
identification of children with disabilities, compliance with 1370
state rules governing the education of children with 1371
disabilities and prescribing the continuum of program options 1372
for children with disabilities, provision of speech language 1373
pathology services, and the portion of the school district's 1374

overall administrative and overhead costs that are attributable 1375
to the district's special education student population. 1376

(C) A funding unit that is a city, local, or exempted 1377
village school district shall spend the funds it receives under 1378
division (A) (4) of this section in accordance with section 1379
3317.25 of the Revised Code. 1380

(D) (1) Except as provided in division (B) of section 1381
3317.026 of the Revised Code, the department shall distribute to 1382
each community school established under Chapter 3314. of the 1383
Revised Code and to each STEM school established under Chapter 1384
3326. of the Revised Code, from the funds paid to the community 1385
and STEM school unit under this section, an amount for each 1386
student enrolled in the school equal to the sum of the 1387
following: 1388

(a) The school's base cost per pupil for that fiscal year, 1389
calculated as follows: 1390

(i) For fiscal years 2026 and 2027: 1391

The aggregate base cost calculated for the school for that 1392
fiscal year under section 3317.0110 of the Revised Code / the 1393
number of students enrolled in the school for that fiscal year 1394

(ii) For fiscal year 2028 and each fiscal year thereafter, 1395
an amount determined by the general assembly under division (A) 1396
(1) (b) (ii) of this section divided by the number of students 1397
enrolled in the school for that fiscal year. 1398

(b) If the student is a special education student: 1399

(i) For fiscal years 2026 and 2027, the multiple specified 1400
for the student's special education category under section 1401
3317.013 of the Revised Code times the statewide average base 1402

cost per pupil;	1403
(ii) For fiscal year 2028 and each fiscal year thereafter,	1404
the amount calculated for the student's special education	1405
category in a manner determined by the general assembly under	1406
division (A) (3) (b) of this section.	1407
(c) If the school is not an internet- or computer-based	1408
community school and the student is economically disadvantaged:	1409
(i) For fiscal years 2026 and 2027, the amount calculated	1410
for the student under division (A) (4) (b) (i) (I) of this section;	1411
(ii) For fiscal year 2028 and each fiscal year thereafter,	1412
an amount calculated for the student in the manner determined by	1413
the general assembly under division (A) (4) (b) (ii) (I) of this	1414
section.	1415
(d) If the student is an English learner:	1416
(i) For fiscal years 2026 and 2027, the multiple specified	1417
for the student's English learner category under section	1418
3317.016 of the Revised Code times the statewide average base	1419
cost per pupil;	1420
(ii) For fiscal year 2028 and each fiscal year thereafter,	1421
the amount calculated for the student's special education	1422
category in a manner determined by the general assembly under	1423
division (A) (5) (b) of this section.	1424
(e) If the student is a career-technical education	1425
student:	1426
(i) For fiscal years 2026 and 2027, the multiple specified	1427
for the student's career-technical education category under	1428
section 3317.014 of the Revised Code times the statewide average	1429
career-technical base cost per pupil;	1430

(ii) For fiscal year 2028 and each fiscal year thereafter, 1431
the amount calculated for the student's career-technical 1432
education category in a manner determined by the general 1433
assembly under section 3317.014 of the Revised Code. 1434

(f) If the student is a career-technical education 1435
student: 1436

(i) For fiscal years 2026 and 2027, the multiple for 1437
career-technical associated services specified under section 1438
3317.014 of the Revised Code times the statewide average career- 1439
technical base cost per pupil; 1440

(ii) For fiscal year 2028 and each fiscal year thereafter, 1441
the amount calculated for career-technical associated services 1442
in a manner determined by the general assembly under section 1443
3317.014 of the Revised Code. 1444

(g) If the school is a community school that is not an 1445
internet- or computer-based community school, an equity 1446
supplement equal to \$500 for fiscal year 2026 and \$400 for 1447
fiscal year 2027 for each student enrolled in the school. 1448

(2) The department shall distribute to each community 1449
school established under Chapter 3314. of the Revised Code and 1450
to each STEM school established under Chapter 3326. of the 1451
Revised Code, from the funds paid to the community and STEM 1452
school unit under this section, an amount equal to the amount 1453
calculated for the school under division (A) (9) of this section. 1454

(E) The department shall distribute to the parent of each 1455
student for whom an educational choice scholarship is awarded 1456
under section 3310.03 or 3310.032 of the Revised Code, or to the 1457
student if at least eighteen years of age, from the funds paid 1458
to the educational choice scholarship unit under this section, a 1459

scholarship equal to the amount calculated for the student under 1460
division (A) (10) (a) of this section. The scholarship shall be 1461
distributed in monthly partial payments, and the department 1462
shall proportionately reduce or terminate the payments for any 1463
student who withdraws from a chartered nonpublic school prior to 1464
the end of the school year. 1465

For purposes of divisions (E) and (F) of this section, in 1466
the case of a student who is not living with the student's 1467
parent, the department shall distribute the scholarship payments 1468
to the student's guardian, legal custodian, kinship caregiver, 1469
foster caregiver, or caretaker. For the purposes of this 1470
division, "caretaker" has the same meaning as in section 1471
3310.033 of the Revised Code, "kinship caregiver" has the same 1472
meaning as in section 5180.50 of the Revised Code, and "foster 1473
caregiver" has the same meaning as in section 5103.02 of the 1474
Revised Code. 1475

(F) If a student is awarded a pilot project scholarship 1476
under sections 3313.974 to 3313.979 of the Revised Code, the 1477
department shall distribute to the parent of the student, if the 1478
student is attending a registered private school as defined in 1479
section 3313.974 of the Revised Code, or the student's school 1480
district of attendance, if the scholarship is to be used for 1481
payments to a public school in a school district adjacent to the 1482
pilot project school district pursuant to section 3327.06 of the 1483
Revised Code, a scholarship from the funds paid to the pilot 1484
project scholarship unit under this section that is equal to the 1485
amount calculated for the student under division (A) (11) (a) of 1486
this section. 1487

In the case of a scholarship distributed to a student's 1488
parent, the scholarship shall be distributed in monthly partial 1489

payments. The scholarship amount shall be proportionately 1490
reduced in the case of any such student who is not enrolled in a 1491
registered private school, as that term is defined in section 1492
3313.974 of the Revised Code, for the entire school year. 1493

In the case of a scholarship distributed to a student's 1494
school district of attendance, the department shall, on behalf 1495
of the student's parents, use the scholarship to make the 1496
tuition payments required by section 3327.06 of the Revised Code 1497
to the student's school district of attendance, except that, 1498
notwithstanding sections 3323.13, 3323.14, and 3327.06 of the 1499
Revised Code, the total payments in any school year shall not 1500
exceed the scholarship amount calculated for the student under 1501
division (A)(11)(a) of this section. 1502

(G) The department shall distribute to the parent of each 1503
student for whom an autism scholarship is awarded under section 1504
3310.41 of the Revised Code, from the funds paid to the autism 1505
scholarship unit under this section, a scholarship equal to the 1506
amount calculated for the student under division (A)(12)(a) of 1507
this section. The scholarship shall be distributed from time to 1508
time in partial payments. The scholarship amount shall be 1509
proportionately reduced in the case of any student who is not 1510
enrolled in the special education program for which a 1511
scholarship was awarded under section 3310.41 of the Revised 1512
Code for the entire school year. The department shall make no 1513
payments to the parent of a student while any administrative or 1514
judicial mediation or proceedings with respect to the content of 1515
the student's individualized education program are pending. 1516

(H) The department shall distribute to the parent of each 1517
student for whom a Jon Peterson special needs scholarship is 1518
awarded under sections 3310.51 to 3310.64 of the Revised Code, 1519

from the funds paid to the Jon Peterson special needs 1520
scholarship unit under this section, a scholarship equal to the 1521
amount calculated for the student under division (A) (13) (a) of 1522
this section. The scholarship shall be distributed in periodic 1523
payments, and the department shall proportionately reduce or 1524
terminate the payments for any student who is not enrolled in 1525
the special education program of an alternative public provider 1526
or a registered private provider, as those terms are defined in 1527
section 3310.51 of the Revised Code, for the entire school year. 1528

(I) For fiscal years 2026 and 2027, a school district 1529
shall spend the funds it receives under division (A) (5) of this 1530
section only for services for English learners. 1531

(J) For each fiscal year, a school district shall spend 1532
the funds it receives under division (A) (6) of this section only 1533
for the identification of gifted students, gifted coordinator 1534
services, and gifted intervention specialist services. For each 1535
fiscal year, if the department determines that a district is not 1536
in compliance with this division, it shall reduce the district's 1537
payments for that fiscal year under this chapter by an amount 1538
equal to the amount paid to the district for that fiscal year 1539
under division (A) (6) of this section that was not spent in 1540
accordance with this division. The department shall reduce the 1541
payment within ninety days of data finalization. 1542

Sec. 3317.41. It is the intent of the general assembly to 1543
uphold its constitutional duty to secure a thorough and 1544
efficient system of common schools by fully and fairly funding 1545
the education of Ohio's children. The general assembly declares 1546
that the state must bear its fair share of the cost of public 1547
education, that such cost must be determined based on the actual 1548
resources required to educate students and updated to reflect 1549

inflation, and that Ohio's school funding system should not 1550
force local communities to rely excessively on property taxes to 1551
educate children. It is further the intent of the general 1552
assembly that every child in this state, regardless of residence 1553
or local property wealth, have access to a high-quality public 1554
education supported by a funding system that is adequate, 1555
transparent, justifiable, and sustainable. 1556

Section 2. That existing sections 3317.011, 3317.012, 1557
 3317.018, 3317.0110, and 3317.022 of the Revised Code are hereby 1558
 repealed. 1559

Section 3. That Sections 265.10 (as amended by H.B. 434 of 1560
 the 136th General Assembly), 265.150, 265.190, and 265.450 of 1561
 H.B. 96 of the 136th General Assembly be amended to read as 1562
 follows: 1563

Sec. 265.10. 1564
 1565

	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 <u>\$989,929,701</u>
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 <u>\$212,272,426</u>
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 <u>\$9,782,217,991</u>
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 <u>\$11,435,360,007</u>
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 5Y00	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	\$31,338,698	\$31,764,156
Total		
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 <u>\$16,400,566,884</u>

Sec. 265.150. PUPIL TRANSPORTATION 1566

Of the foregoing appropriation item 200502, Pupil 1567
Transportation, up to \$1,088,930 in each fiscal year may be used 1568
by the Department of Education and Workforce for training 1569
prospective and experienced school bus drivers in accordance 1570
with training programs prescribed by the Department. A portion 1571
of these funds may also be used to pay for costs associated with 1572
the enrollment of bus drivers in the retained applicant 1573
fingerprint database. 1574

Of the foregoing appropriation item 200502, Pupil 1575
Transportation, up to \$176,897,678 in fiscal year 2026 and up to 1576

~~\$194,820,866~~ \$215,820,866 in fiscal year 2027 may be used by the 1577
Department for special education transportation reimbursements 1578
to school districts, educational service centers, and county 1579
boards of developmental disabilities for transportation 1580
operating costs as provided in divisions (C) and (F) of section 1581
3317.024 of the Revised Code. 1582

Of the foregoing appropriation item 200502, Pupil 1583
Transportation, up to \$450,000 in each fiscal year shall be used 1584
to provide rural transportation grants pursuant to the section 1585
of ~~this act~~ H.B. 96 of the 136th General Assembly entitled 1586
"RURAL TRANSPORTATION GRANT PROGRAM." 1587

Of the foregoing appropriation item 200502, Pupil 1588
Transportation, up to \$250,000 in each fiscal year shall be used 1589
to support the Montgomery County Pupil Transportation Pilot 1590
Program established in Section 265.550 of H.B. 33 of the 135th 1591
General Assembly, as amended by ~~this act~~ H.B. 96 of the 136th 1592
General Assembly. 1593

The remainder of the foregoing appropriation item 200502, 1594
Pupil Transportation, shall be used to distribute the amounts 1595
calculated for transportation aid under division (A) (2) of 1596
section 3317.019 and divisions (E), (F), (G), (H), and (I) of 1597
section 3317.0212 of the Revised Code. 1598

PAYMENTS IN LIEU OF TRANSPORTATION 1599

For purposes of division (D) of section 3327.02 of the 1600
Revised Code, if a parent, guardian, or other person in charge 1601
of a pupil accepts an offer from a school district of payment in 1602
lieu of providing transportation for the pupil, the school 1603
district shall pay that parent, guardian, or other person an 1604
amount not less than fifty per cent and not more than the amount 1605

determined by the Department under division (C) of section 1606
3317.0212 of the Revised Code for the most recent school year 1607
for which data is available. Payment may be prorated if the time 1608
period involved is only a part of the school year. 1609

Sec. 265.190. SPECIAL EDUCATION ENHANCEMENTS 1610

Of the foregoing appropriation item 200540, Special 1611
Education Enhancements, up to \$33,945,594 in ~~each~~ fiscal year_ 1612
2026 and up to \$39,945,594 in fiscal year 2027 shall be used to 1613
fund special education and related services at county boards of 1614
developmental disabilities for eligible students under section 1615
3317.20 of the Revised Code and at institutions for eligible 1616
students under section 3317.201 of the Revised Code. If 1617
necessary, the Department of Education and Workforce shall 1618
proportionately reduce the amount calculated for each county 1619
board of developmental disabilities and institution so as not to 1620
exceed the amount appropriated in each fiscal year. 1621

Of the foregoing appropriation item 200540, Special 1622
Education Enhancements, up to \$1,350,000 in each fiscal year 1623
shall be used for parent mentoring programs. 1624

Of the foregoing appropriation item 200540, Special 1625
Education Enhancements, up to \$3,000,000 in each fiscal year may 1626
be used for school psychology interns. 1627

Of the foregoing appropriation item 200540, Special 1628
Education Enhancements, up to \$1,000,000 in each fiscal year 1629
shall be used by the Department of Education and Workforce to 1630
build capacity to deliver a regional system of training, 1631
support, coordination, and direct service for secondary 1632
transition services for students with disabilities beginning at 1633
fourteen years of age. These special education enhancements 1634

shall support all students with disabilities, regardless of 1635
partner agency eligibility requirements, to provide stand-alone 1636
direct secondary transition services by school districts. 1637
Secondary transition services shall include, but not be limited 1638
to, job exploration counseling, work-based learning experiences, 1639
counseling on opportunities for enrollment in comprehensive 1640
transition or post-secondary educational programs at 1641
institutions of higher education, workplace readiness training 1642
to develop occupational skills, social skills and independent 1643
living skills, and instruction in self-advocacy. Regional 1644
training shall support the expansion of transition to work 1645
endorsement opportunities for middle school and secondary level 1646
special education intervention specialists in order to develop 1647
the necessary skills and competencies to meet the secondary 1648
transition needs of students with disabilities beginning at 1649
fourteen years of age. 1650

The remainder of appropriation item 200540, Special 1651
Education Enhancements, shall be distributed by the Department 1652
of Education and Workforce to school districts and institutions, 1653
as defined in section 3323.091 of the Revised Code, for 1654
preschool special education funding under section 3317.0213 of 1655
the Revised Code. 1656

The Department may reimburse school districts and 1657
institutions for services provided by instructional assistants, 1658
related services, as defined in rule 3301-51-11 of the 1659
Administrative Code, physical therapy services provided by a 1660
licensed physical therapist or physical therapist assistant 1661
under the supervision of a licensed physical therapist, as 1662
required under Chapter 4755. of the Revised Code and Chapter 1663
4755-27 of the Administrative Code, and occupational therapy 1664
services provided by a licensed occupational therapist or 1665

occupational therapy assistant under the supervision of a 1666
licensed occupational therapist, as required under Chapter 4755. 1667
of the Revised Code and Chapter 4755-7 of the Administrative 1668
Code. Nothing in this section authorizes occupational therapy 1669
assistants or physical therapist assistants to generate or 1670
manage their own caseloads. 1671

The Department shall require school districts that serve 1672
preschool special education students and either receive funds 1673
under the Early Childhood Education Grant Program established 1674
pursuant to section 5104.53 of the Revised Code or provide 1675
publicly funded child care as defined in section 5104.01 of the 1676
Revised Code, educational service centers, county boards of 1677
developmental disabilities, and institutions serving preschool 1678
children with disabilities to adhere to the Step Up to Quality 1679
Program established pursuant to section 5104.29 of the Revised 1680
Code. 1681

Sec. 265.450. Notwithstanding anything to the contrary in 1682
section 3317.011 of the Revised Code, for fiscal ~~years~~year 2026 1683
~~and 2027~~, the Department of Education and Workforce shall do all 1684
of the following: 1685

(A) Calculate a school district's academic co-curricular 1686
activities cost under division (E) (4) of that section using the 1687
sum of the enrolled ADM of every school district that reported 1688
the data specified in division (E) (4) (a) of that section; 1689

(B) Calculate a district's supplies and academic content 1690
cost under division (E) (6) of that section using the sum of the 1691
enrolled ADM of every school district that reported the data 1692
specified in division (E) (6) (a) of that section; 1693

(C) Calculate a district's athletic co-curricular 1694

activities base cost under division (H) of that section using 1695
the sum of the enrolled ADM of every school district that 1696
reported the data specified in division (H) (2) of that section; 1697

(D) Calculate a district's building operations cost under 1698
division (G) (3) of that section using the sum of the enrolled 1699
ADM of every city, local, and exempted village school district 1700
that reported the data specified in divisions (G) (3) (a) (i) and 1701
(ii) of that section. 1702

Section 4. That existing Sections 265.10 (as amended by 1703
H.B. 434 of the 136th General Assembly), 265.150, 265.190, and 1704
265.450 of H.B. 96 of the 136th General Assembly are hereby 1705
repealed. 1706