

As Introduced

**136th General Assembly
Regular Session
2025-2026**

S. B. No. 68

Senator Romanchuk

A BILL

To amend sections 3317.02, 3317.022, 3317.03, and 1
5747.75 and to enact sections 3310.21, 3310.22, 2
3310.23, 3310.24, 3310.25, and 3310.26 of the 3
Revised Code to establish the Nonchartered 4
Educational Savings Account Program and to make 5
an appropriation. 6

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

Section 1. That sections 3317.02, 3317.022, 3317.03, and 7
5747.75 be amended and sections 3310.21, 3310.22, 3310.23, 8
3310.24, 3310.25, and 3310.26 of the Revised Code be enacted to 9
read as follows: 10

Sec. 3310.21. As used in this section and sections 3310.22 11
to 3310.26 of the Revised Code: 12

(A) "Chartered nonpublic school" has the same meaning as 13
in section 3310.01 of the Revised Code. 14

(B) "Community school" means a community school 15
established under Chapter 3314. of the Revised Code. 16

(C) "Parent" has the same meaning as in section 3313.98 of 17
the Revised Code. 18

(D) "Participating school" means a nonchartered nonpublic school that participates in the nonchartered educational savings account program in accordance with section 3310.25 of the Revised Code. 19
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(E) "Resident district" means the school district in which a student is entitled to attend school under section 3313.64 or 3313.65 of the Revised Code. 23
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(F) "Scholarship account" means an educational savings account established under section 3310.23 of the Revised Code. 26
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(G) "School district" means a city, local, or exempted village school district. 28
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(H) "STEM school" means a STEM school established under Chapter 3326. of the Revised Code. 30
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Sec. 3310.22. (A) The nonchartered educational savings account program is established to begin operating for the 2026-2027 school year. The treasurer of state shall administer the program with the assistance of the department of education and workforce. Under the program, the treasurer of state shall establish an educational savings account for each participating student to purchase educational goods and services, including tuition at participating schools. Funding for each educational savings account shall be transferred by the department of education and workforce from the nonchartered educational savings account unit, as defined in section 3317.02 of the Revised Code, in accordance with section 3317.022 of the Revised Code. 32
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(B) The department shall establish a system under which a student, parent, participating school, or any other individual may submit a complaint about an alleged violation of the 45
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program's requirements. The department shall investigate each 48
complaint that it receives. During the investigation, the 49
department shall provide updates to and respond to questions 50
from both the subject of the complaint and the party who 51
submitted the complaint. The department shall complete each 52
investigation promptly. 53

Upon completion of an investigation, the department shall 54
submit to the party who submitted a complaint, the subject of 55
the complaint, and the treasurer of state a report regarding the 56
investigation's findings, including whether the program's 57
requirements were violated. If the department's report indicates 58
the program's requirements were violated, the treasurer of state 59
shall determine a resolution to the complaint and require 60
corrective actions to be taken, including remediation plans and 61
other potential consequences for the subject of the complaint. 62

(C) The treasurer of state shall establish due process 63
procedures for individuals and participating schools who are 64
determined noncompliant with the requirements of the program 65
under this section and sections 3310.24 and 3310.25 of the 66
Revised Code. The procedures shall provide an individual or 67
school with at least a notice of the noncompliance 68
determination, an opportunity for a hearing regarding it, and an 69
opportunity to appeal it prior to the treasurer of state 70
determining a resolution or undertaking any action regarding it. 71

Sec. 3310.23. (A) Not later than March 1, 2026, the 72
treasurer of state shall develop an application procedure for 73
the nonchartered educational savings account program. Under the 74
procedure, the treasurer of state shall open an application 75
period for a school year on the first day of March immediately 76
prior to the first day of July of that school year. The parent 77

of a student enrolled in a participating school may submit an 78
application to participate in the program during that 79
application period. The treasurer of state shall accept and 80
process each application that is submitted. The application 81
shall require the parent to do all of the following: 82

(1) Provide the student's and parent's names and address; 83

(2) Provide documentation verifying the student's 84
enrollment and attendance at a participating school; 85

(3) Provide the student's participating school's tuition 86
and fee schedule; 87

(4) Affirm that the student will take a nationally 88
recognized standardized achievement assessment; 89

(5) If the parent is reapplying for a scholarship account 90
in accordance with division (C) of this section, provide the 91
student's nationally recognized standardized achievement 92
assessment scores for the prior school year. As a matter of 93
convenience, the student's participating school may submit the 94
nationally recognized standardized achievement assessment scores 95
on behalf of the student's parent. 96

(6) Affirm the parent will maintain records and related 97
documentation regarding educational expenses on which the parent 98
spends funds from the scholarship account, including any 99
receipts for tuition, fees, textbooks, and curriculum materials; 100

(7) Affirm the parent will not enroll the student in a 101
school district, community school, STEM school, or chartered 102
nonpublic school while the student is participating in the 103
program; 104

(8) Affirm the parent has not or will not claim a credit 105

under section 5747.75 of the Revised Code on the basis of 106
expenses that are not eligible tuition expenses, as defined in 107
that section; 108

(9) Affirm the parent will not use funds in a scholarship 109
account for any purpose other than those listed in division (A) 110
of section 3310.24 of the Revised Code; 111

(10) Provide other information determined necessary by the 112
treasurer of state. 113

(B) For an educational savings account sought for the 114
2026-2027 school year, and for each school year thereafter, the 115
treasurer of state shall approve a completed application 116
submitted on behalf of a student, and establish an educational 117
savings account for that student, if both of the following 118
apply: 119

(1) The student is enrolling in any of grades kindergarten 120
through twelve in a participating school for the school year for 121
which an account is sought. 122

(2) The student's parent has not claimed a credit under 123
section 5747.75 of the Revised Code on the basis of expenses 124
that are not eligible tuition expenses, as defined in that 125
section. 126

(C) A student for whom an educational savings account is 127
established under this section for a school year shall be 128
required to reapply under this section to have an account 129
established for a subsequent school year. 130

The treasurer of state shall notify parents of students 131
for whom a scholarship account is established of the renewal 132
process, the deadline for renewal, and that failure to renew in 133
a timely manner may result in a temporary suspension of access 134

to funds until an account is renewed. The treasurer of state 135
shall provide support to ensure a smooth transition from school 136
year to school year for renewing parents and students. 137

(D) To the extent practicable, the treasurer of state 138
shall establish a scholarship account prior to the start of the 139
school year for which it is sought if the parent submits an 140
application prior to the school year's start. 141

Sec. 3310.24. (A) Funds transferred by the department of 142
education and workforce under section 3317.022 of the Revised 143
Code to a scholarship account established for a student shall be 144
used by the student's parent for either of the following 145
purposes: 146

(1) Tuition and fees at a participating school; 147

(2) Curriculum, textbooks, instructional materials, and 148
supplies. 149

(B) Upon request of the parent of a student for whom a 150
scholarship account is established, the treasurer of state shall 151
disburse funds from that account by either of the following 152
methods as selected by the parent: 153

(1) The treasurer of state shall disburse funds directly 154
to an approved vendor who provides educational goods or services 155
described in division (A) of this section to the student. The 156
treasurer of state shall establish a process to solicit and 157
approve vendors for the purposes of this section. Under that 158
process, a participating school that complies with the 159
requirements prescribed under section 3310.25 of the Revised 160
Code shall be considered an approved vendor. 161

(2) The treasurer of state shall disburse funds to 162
reimburse the student's parent for any costs incurred by the 163

parent for educational goods or services described in division 164
(A) of this section for that student. Prior to disbursing funds 165
to reimburse a parent, the treasurer of state shall require that 166
the parent provide appropriate documentation, as determined by 167
the treasurer of state, that the costs incurred by the parent 168
are in accordance with division (A) of this section. 169

(C) Any refund or other repayment of funds by a 170
participating school or other educational provider shall be 171
returned to the student's scholarship account. Such a refund or 172
repayment shall not be made directly to the student or the 173
student's parent. 174

(D) If a student for whom a scholarship account has been 175
established for a school year disenrolls from the student's 176
participating school and does not enroll in a different 177
participating school during that school year, the treasurer of 178
state shall transfer the balance of any funds in the student's 179
account, including any prorated refund from a participating 180
school, to the department of education and workforce. The 181
department shall distribute those funds as follows: 182

(1) If the student enrolls in a school district, community 183
school, or STEM school, the department shall distribute the 184
funds to that district or school. 185

(2) If the student enrolls in a chartered nonpublic school 186
or a nonchartered nonpublic school that is not a participating 187
school, or if the student receives home education in accordance 188
with section 3321.042 of the Revised Code, the department shall 189
distribute those funds to the student's resident district. 190

(E) If the parent of a student for whom a scholarship 191
account is established for a school year reapplies to have an 192

account established for the immediately subsequent school year, 193
the treasurer of state shall, on the thirtieth day of June of 194
the school year for which the account is established, transfer 195
to the student's new account the balance of funds in the 196
student's old account. 197

(F) If the parent of a student for whom a scholarship 198
account is established for a school year does not reapply to 199
have a new account established for the immediately subsequent 200
school year, the treasurer of state shall, on the thirteenth day 201
of June of the school year for which the account is established, 202
transfer the balance of any funds in the student's old account 203
to the department. The department shall distribute those funds 204
to the school district, community school, or STEM school in 205
which the students enrolls in the subsequent school year. If the 206
student has graduated high school or does not enroll in a 207
district or school, or receive a home education in accordance 208
with section 3321.042 of the Revised Code, in the subsequent 209
school year, the department shall distribute those funds to the 210
student's resident district. 211

(G) Nothing in this section prohibits the parent of a 212
student for whom a scholarship account is established from 213
making payments for the costs of educational goods and services 214
not covered by the funds in that account. However, the parent of 215
a student shall not deposit funds in the student's scholarship 216
account. 217

(H) The treasurer of state may conduct random audits to 218
verify that parents are using funds from a student's scholarship 219
account in accordance with this section. If the treasurer of 220
state determines a misuse of funds, the treasurer of state shall 221
take any action the treasurer of state determines appropriate, 222

<u>including suspension or termination of a student's participation</u>	223
<u>in the program.</u>	224
<u>Sec. 3310.25. (A) A nonchartered nonpublic school that</u>	225
<u>elects to participate in the nonchartered educational savings</u>	226
<u>account program for a school year shall notify the treasurer of</u>	227
<u>state of that fact by a deadline established by the treasurer of</u>	228
<u>state.</u>	229
<u>(B) Each nonchartered nonpublic school that participates</u>	230
<u>in the program shall do all of the following:</u>	231
<u>(1) Maintain records and related documentation regarding</u>	232
<u>the educational expenses on which the school spends the funds it</u>	233
<u>receives under the program, including receipts for tuition,</u>	234
<u>textbooks, and curricula;</u>	235
<u>(2) Maintain a physical location in the state at which</u>	236
<u>each student has regular and direct contact with teachers. For</u>	237
<u>the purposes of this section, "physical location" does not</u>	238
<u>include a building that primarily serves as a residence.</u>	239
<u>(3) Notify the treasurer of state and the department of</u>	240
<u>any change in the school's name, school director, mailing</u>	241
<u>address, or physical location within fifteen days of the change;</u>	242
<u>(4) Require the parent of a student for whom a scholarship</u>	243
<u>account is established to endorse the use of funds from a</u>	244
<u>scholarship account by the school or approve the transfer of</u>	245
<u>funds from the scholarship account to the school.</u>	246
<u>(C) Each nonchartered nonpublic school that participates</u>	247
<u>in the program shall comply with the requirements prescribed</u>	248
<u>under the program. However, such schools are autonomous and not</u>	249
<u>an agent of the state or federal governments. Therefore, all of</u>	250
<u>the following apply:</u>	251

(1) The treasurer of state shall not regulate the 252
curriculum, instructional methods, or other aspects of a 253
school's educational program. 254

(2) The program does not expand the authority of the 255
treasurer of state to impose on nonchartered nonpublic schools 256
any additional requirements beyond those expressly prescribed 257
under the program. 258

(3) Nonchartered nonpublic schools that participate in the 259
program shall be given maximum freedom to provide for the 260
educational needs of their students. 261

(D) The treasurer of state may remove a nonchartered 262
nonpublic school from the list of schools participating in the 263
program if the treasurer of state determines the school has 264
failed to comply with the requirements prescribed under this 265
section. 266

(E) (1) The treasurer of state shall provide the department 267
with the list of nonchartered nonpublic schools that participate 268
in the program. 269

(2) Annually, the department shall do all of the following 270
regarding each nonchartered nonpublic school that participates 271
in the program: 272

(a) Verify the school has filed with the department, in 273
accordance with section 3301.0732 of the Revised Code, a copy of 274
the report prescribed under section 3301.07 of the Revised Code; 275

(b) Request from the board of health of the city or 276
general health district in which the school's physical location 277
is located a copy of any report of any inspection conducted by 278
the board of health of that physical location; 279

<u>(c) Request from the state fire marshal a copy of any</u>	280
<u>report of any fire inspection of the school's physical location;</u>	281
<u>(d) Prepare and submit to the treasurer of state a report</u>	282
<u>regarding whether, based on the information collected under</u>	283
<u>divisions (E) (2) (a) to (c) of this section, the school is</u>	284
<u>compliant with the minimum education standards and health, fire,</u>	285
<u>and safety laws.</u>	286
<u>(3) If the department's report under division (E) (2) (d) of</u>	287
<u>this section demonstrates that a school is not compliant, the</u>	288
<u>treasurer of state shall take any action the treasurer of state</u>	289
<u>determines appropriate against the school.</u>	290
<u>(F) The treasurer of state may conduct random audits to</u>	291
<u>verify that nonchartered nonpublic schools that participate in</u>	292
<u>the program are using funds received under the program in</u>	293
<u>accordance with this section. If the treasurer of state</u>	294
<u>determines a misuse of funds, the treasurer of state shall take</u>	295
<u>any action the treasurer of state determines appropriate,</u>	296
<u>including suspension or termination of a school's participation</u>	297
<u>in the program.</u>	298
<u>Sec. 3310.26. (A) As used in this section:</u>	299
<u>(1) "Adjusted gross income" has the same meaning as in</u>	300
<u>section 5747.01 of the Revised Code.</u>	301
<u>(2) "Base amount" means an amount equal to the statewide</u>	302
<u>average base cost per pupil, as defined in section 3317.02 of</u>	303
<u>the Revised Code, for the fiscal year multiplied by 0.90.</u>	304
<u>(3) "Constant multiplier" means 0.50.</u>	305
<u>(4) "Federal poverty level multiplier" means a percentage</u>	306
<u>equal to the student's family income percentage of the federal</u>	307

poverty guidelines for the fiscal year. 308

(5) "Federal poverty guidelines" has the same meaning as 309
in section 5101.46 of the Revised Code. 310

(6) "Minimum amount" means an amount equal to the state 311
wide average base cost per pupil for the fiscal year multiplied 312
by 0.10. 313

(7) "Power equation" means the following formula: 314

The federal poverty level multiplier X ln(constant 315
multiplier) 316

(B) The department of education and workforce shall 317
determine the scholarship amount for a student for whom a 318
scholarship account is established for a fiscal year, as 319
follows: 320

(1) For a student with a family adjusted gross income at 321
or below four hundred fifty per cent of the federal poverty 322
guidelines for the fiscal year, the base amount; 323

(2) For a student with a family adjusted gross income 324
above four hundred fifty per cent of the federal poverty 325
guidelines, an amount calculated according to the following 326
formula: 327

The base amount X (1 / the constant multiplier)^4.5 X 328
e^power equation 329

If the amount calculated for a student under division (B) 330
(2) of this division is less than the minimum amount, the 331
student's scholarship amount shall be the minimum amount. 332

(C) For the purposes of calculating a scholarship amount 333
for a student under this section, the department shall require a 334

student's parent to submit documentation regarding the student's 335
family income. The department shall use the documentation 336
submitted for the first school year that the student has a 337
scholarship amount calculated under this section to calculate 338
the amount for that school year and each subsequent school year, 339
unless, for a subsequent school year, the parent requests the 340
department recalculate the student's scholarship amount based on 341
updated documentation. 342

A parent shall submit documentation, or a request for a 343
recalculation, to the department in a form and manner prescribed 344
by the department. 345

Sec. 3317.02. As used in this chapter: 346

(A) "Alternative school" has the same meaning as in 347
section 3313.974 of the Revised Code. 348

(B) "Autism scholarship unit" means a unit that consists 349
of all of the students for whom autism scholarships are awarded 350
under section 3310.41 of the Revised Code. 351

(C) For fiscal years 2024 and 2025, a district's "base 352
cost enrolled ADM" for a fiscal year means the greater of the 353
following: 354

(1) The district's enrolled ADM for the previous fiscal 355
year; 356

(2) The average of the district's enrolled ADM for the 357
previous three fiscal years. 358

(D) (1) "Base cost per pupil" means the following for a 359
city, local, or exempted village school district: 360

(a) For fiscal years 2024 and 2025, the aggregate base 361
cost calculated for that district for that fiscal year under 362

section 3317.011 of the Revised Code divided by the district's 363
base cost enrolled ADM for that fiscal year; 364

(b) For fiscal year 2026 and each fiscal year thereafter, 365
an amount calculated in a manner determined by the general 366
assembly. 367

(2) "Base cost per pupil" means the following for a joint 368
vocational school district: 369

(a) For fiscal years 2024 and 2025, the aggregate base 370
cost calculated for that district for that fiscal year under 371
section 3317.012 of the Revised Code divided by the district's 372
base cost enrolled ADM for that fiscal year; 373

(b) For fiscal year 2026 and each fiscal year thereafter, 374
an amount calculated in a manner determined by the general 375
assembly. 376

(E) (1) "Category one career-technical education ADM" means 377
the enrollment of students during the school year on a full-time 378
equivalency basis in career-technical education programs 379
described in division (A) (1) of section 3317.014 of the Revised 380
Code and, in the case of a funding unit that is a city, local, 381
exempted village, or joint vocational school district, certified 382
under division (B) (11) or (D) (2) (h) of section 3317.03 of the 383
Revised Code or, in the case of the community and STEM school 384
unit, reported by all community and STEM schools statewide under 385
divisions (B) (4) and (5) of section 3314.08 of the Revised Code 386
and division (D) of section 3326.32 of the Revised Code. 387

(2) "Category two career-technical education ADM" means 388
the enrollment of students during the school year on a full-time 389
equivalency basis in career-technical education programs 390
described in division (A) (2) of section 3317.014 of the Revised 391

Code and, in the case of a funding unit that is a city, local, 392
exempted village, or joint vocational school district, certified 393
under division (B) (12) or (D) (2) (i) of section 3317.03 of the 394
Revised Code or, in the case of the community and STEM school 395
unit, reported by all community and STEM schools statewide under 396
divisions (B) (4) and (5) of section 3314.08 of the Revised Code 397
and division (D) of section 3326.32 of the Revised Code. 398

(3) "Category three career-technical education ADM" means 399
the enrollment of students during the school year on a full-time 400
equivalency basis in career-technical education programs 401
described in division (A) (3) of section 3317.014 of the Revised 402
Code and, in the case of a funding unit that is a city, local, 403
exempted village, or joint vocational school district, certified 404
under division (B) (13) or (D) (2) (j) of section 3317.03 of the 405
Revised Code or, in the case of the community and STEM school 406
unit, reported by all community and STEM schools statewide under 407
divisions (B) (4) and (5) of section 3314.08 of the Revised Code 408
and division (D) of section 3326.32 of the Revised Code. 409

(4) "Category four career-technical education ADM" means 410
the enrollment of students during the school year on a full-time 411
equivalency basis in career-technical education programs 412
described in division (A) (4) of section 3317.014 of the Revised 413
Code and, in the case of a funding unit that is a city, local, 414
exempted village, or joint vocational school district, certified 415
under division (B) (14) or (D) (2) (k) of section 3317.03 of the 416
Revised Code or, in the case of the community and STEM school 417
unit, reported by all community and STEM schools statewide under 418
divisions (B) (4) and (5) of section 3314.08 of the Revised Code 419
and division (D) of section 3326.32 of the Revised Code. 420

(5) "Category five career-technical education ADM" means 421

the enrollment of students during the school year on a full-time 422
equivalency basis in career-technical education programs 423
described in division (A) (5) of section 3317.014 of the Revised 424
Code and, in the case of a funding unit that is a city, local, 425
exempted village, or joint vocational school district, certified 426
under division (B) (15) or (D) (2) (1) of section 3317.03 of the 427
Revised Code or, in the case of the community and STEM school 428
unit, reported by all community and STEM schools statewide under 429
divisions (B) (4) and (5) of section 3314.08 of the Revised Code 430
and division (D) of section 3326.32 of the Revised Code. 431

(F) (1) "Category one English learner ADM" means the full- 432
time equivalent number of English learners described in division 433
(A) of section 3317.016 of the Revised Code and, in the case of 434
a funding unit that is a city, local, exempted village, or joint 435
vocational school district, certified under division (B) (16) or 436
(D) (2) (m) of section 3317.03 of the Revised Code or, in the case 437
of the community and STEM school unit, reported by all community 438
and STEM schools statewide under division (B) (6) of section 439
3314.08 of the Revised Code and division (E) of section 3326.32 440
of the Revised Code. 441

(2) "Category two English learner ADM" means the full-time 442
equivalent number of English learners described in division (B) 443
of section 3317.016 of the Revised Code and, in the case of a 444
funding unit that is a city, local, exempted village, or joint 445
vocational school district, certified under division (B) (17) or 446
(D) (2) (n) of section 3317.03 of the Revised Code or, in the case 447
of the community and STEM school unit, reported by all community 448
and STEM schools statewide under division (B) (6) of section 449
3314.08 of the Revised Code and division (E) of section 3326.32 450
of the Revised Code. 451

(3) "Category three English learner ADM" means the full-time equivalent number of English learners described in division (C) of section 3317.016 of the Revised Code and, in the case of a funding unit that is a city, local, exempted village, or joint vocational school district, certified under division (B)(18) or (D)(2)(o) of section 3317.03 of the Revised Code or, in the case of the community and STEM school unit, reported by all community and STEM schools statewide under division (B)(6) of section 3314.08 of the Revised Code and division (E) of section 3326.32 of the Revised Code.

(G)(1) "Category one special education ADM" means the full-time equivalent number of children with disabilities receiving special education services for the disability specified in division (A) of section 3317.013 of the Revised Code and, in the case of a funding unit that is a city, local, exempted village, or joint vocational school district, certified under division (B)(5) or (D)(2)(b) of section 3317.03 of the Revised Code or, in the case of the community and STEM school unit, reported by all community and STEM schools statewide under division (B)(3) of section 3314.08 of the Revised Code and division (C) of section 3326.32 of the Revised Code.

(2) "Category two special education ADM" means the full-time equivalent number of children with disabilities receiving special education services for those disabilities specified in division (B) of section 3317.013 of the Revised Code and, in the case of a funding unit that is a city, local, exempted village, or joint vocational school district, certified under division (B)(6) or (D)(2)(c) of section 3317.03 of the Revised Code or, in the case of the community and STEM school unit, reported by all community and STEM schools statewide under division (B)(3) of section 3314.08 of the Revised Code and division (C) of

section 3326.32 of the Revised Code. 483

(3) "Category three special education ADM" means the full- 484
time equivalent number of students receiving special education 485
services for those disabilities specified in division (C) of 486
section 3317.013 of the Revised Code, and, in the case of a 487
funding unit that is a city, local, exempted village, or joint 488
vocational school district, certified under division (B)(7) or 489
(D)(2)(d) of section 3317.03 of the Revised Code or, in the case 490
of the community and STEM school unit, reported by all community 491
and STEM schools statewide under division (B)(3) of section 492
3314.08 of the Revised Code and division (C) of section 3326.32 493
of the Revised Code. 494

(4) "Category four special education ADM" means the full- 495
time equivalent number of students receiving special education 496
services for those disabilities specified in division (D) of 497
section 3317.013 of the Revised Code and, in the case of a 498
funding unit that is a city, local, exempted village, or joint 499
vocational school district, certified under division (B)(8) or 500
(D)(2)(e) of section 3317.03 of the Revised Code or, in the case 501
of the community and STEM school unit, reported by all community 502
and STEM schools statewide under division (B)(3) of section 503
3314.08 of the Revised Code and division (C) of section 3326.32 504
of the Revised Code. 505

(5) "Category five special education ADM" means the full- 506
time equivalent number of students receiving special education 507
services for the disabilities specified in division (E) of 508
section 3317.013 of the Revised Code and, in the case of a 509
funding unit that is a city, local, exempted village, or joint 510
vocational school district, certified under division (B)(9) or 511
(D)(2)(f) of section 3317.03 of the Revised Code or, in the case 512

of the community and STEM school unit, reported by all community 513
and STEM schools statewide under division (B) (3) of section 514
3314.08 of the Revised Code and division (C) of section 3326.32 515
of the Revised Code. 516

(6) "Category six special education ADM" means the full- 517
time equivalent number of students receiving special education 518
services for the disabilities specified in division (F) of 519
section 3317.013 of the Revised Code and, in the case of a 520
funding unit that is a city, local, exempted village, or joint 521
vocational school district certified under division (B) (10) or 522
(D) (2) (g) of section 3317.03 of the Revised Code or, in the case 523
of the community and STEM school unit, reported by all community 524
and STEM schools statewide under division (B) (3) of section 525
3314.08 of the Revised Code and division (C) of section 3326.32 526
of the Revised Code. 527

(H) "Community and STEM school unit" means a unit that 528
consists of all of the students enrolled in community schools 529
established under Chapter 3314. of the Revised Code and science, 530
technology, engineering, and mathematics schools established 531
under Chapter 3326. of the Revised Code. 532

(I) (1) "Economically disadvantaged index for a school 533
district" means the following: 534

(a) For fiscal years 2024 and 2025, the square of the 535
quotient of that district's percentage of students in its 536
enrolled ADM who are identified as economically disadvantaged as 537
defined by the department of education and workforce, divided by 538
the percentage of students in the statewide ADM identified as 539
economically disadvantaged. For purposes of this calculation: 540

(i) For a city, local, or exempted village school 541

district, the "statewide ADM" equals the sum of the following:	542
(I) The enrolled ADM for all city, local, and exempted village school districts combined;	543
	544
(II) The statewide enrollment of students in community schools established under Chapter 3314. of the Revised Code;	545
	546
(III) The statewide enrollment of students in science, technology, engineering, and mathematics schools established under Chapter 3326. of the Revised Code.	547
	548
	549
(ii) For a joint vocational school district, the "statewide ADM" equals the sum of the enrolled ADM for all joint vocational school districts combined.	550
	551
	552
(b) For fiscal year 2026 and each fiscal year thereafter, an index calculated in a manner determined by the general assembly.	553
	554
	555
(2) "Economically disadvantaged index for a community or STEM school" means the following:	556
	557
(a) For fiscal years 2024 and 2025, the square of the quotient of the percentage of students enrolled in the school who are identified as economically disadvantaged as defined by the department, divided by the percentage of students in the statewide ADM identified as economically disadvantaged. For purposes of this calculation, the "statewide ADM" equals the "statewide ADM" for city, local, and exempted village school districts described in division (I) (1) (a) (i) of this section.	558
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	565
(b) For fiscal year 2026 and each fiscal year thereafter, an index calculated in a manner determined by the general assembly.	566
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	568
(J) "Educational choice scholarship unit" means a unit	569

that consists of all of the students for whom educational choice 570
scholarships are awarded under sections 3310.03 and 3310.032 of 571
the Revised Code. 572

(K) "Enrolled ADM" means the following: 573

(1) For a city, local, or exempted village school 574
district, the enrollment reported under division (A) of section 575
3317.03 of the Revised Code, as verified by the department and 576
adjusted if so ordered under division (K) of that section, and 577
as further adjusted by the department, as follows: 578

(a) Add the students described in division (A) (1) (b) of 579
section 3317.03 of the Revised Code; 580

(b) Subtract the students counted under divisions (A) (2) 581
(a), (b), (d), (g), (h), (i), ~~and~~ (j), and (k) of section 582
3317.03 of the Revised Code; 583

(c) Count only twenty per cent of the number of joint 584
vocational school district students counted under division (A) 585
(3) of section 3317.03 of the Revised Code; 586

(d) Add twenty per cent of the number of students who are 587
entitled to attend school in the district under section 3313.64 588
or 3313.65 of the Revised Code and are enrolled in another 589
school district under a career-technical education compact; 590

(e) Add twenty per cent of the number of students 591
described in division (A) (1) (b) of section 3317.03 of the 592
Revised Code who enroll in a joint vocational school district or 593
under a career-technical education compact. 594

(2) For a joint vocational school district, the final 595
number verified by the department, based on the enrollment 596
reported and certified under division (D) of section 3317.03 of 597

the Revised Code, as adjusted, if so ordered, under division (K) 598
of that section, and as further adjusted by the department by 599
adding the students described in division (D) (1) (b) of section 600
3317.03 of the Revised Code; 601

(3) For the community and STEM school unit, the sum of the 602
number of students reported as enrolled in community schools 603
under divisions (B) (1) and (2) of section 3314.08 of the Revised 604
Code and the number of students reported as enrolled in STEM 605
schools under division (A) of section 3326.32 of the Revised 606
Code; 607

(4) For the educational choice scholarship unit, the 608
number of students for whom educational choice scholarships are 609
awarded under sections 3310.03 and 3310.032 of the Revised Code 610
as reported under division (A) (2) (g) of section 3317.03 of the 611
Revised Code; 612

(5) For the pilot project scholarship unit, the number of 613
students for whom pilot project scholarships are awarded under 614
sections 3313.974 to 3313.979 of the Revised Code as reported 615
under division (A) (2) (b) of section 3317.03 of the Revised Code; 616

(6) For the autism scholarship unit, the number of 617
students for whom autism scholarships are awarded under section 618
3310.41 of the Revised Code as reported under division (A) (2) (h) 619
of section 3317.03 of the Revised Code; 620

(7) For the Jon Peterson special needs scholarship unit, 621
the number of students for whom Jon Peterson special needs 622
scholarships are awarded under sections 3310.51 to 3310.64 of 623
the Revised Code as reported under division (A) (2) (h) of section 624
3317.03 of the Revised Code; 625

(8) For the nonchartered educational savings account unit, 626

the number of students for whom educational savings accounts are 627
established under sections 3310.21 to 3310.26 of the Revised 628
Code as reported under division (A) (2) (k) of section 3317.03 of 629
the Revised Code. 630

(L) (1) "Formula ADM" means, for a city, local, or exempted 631
village school district, the enrollment reported under division 632
(A) of section 3317.03 of the Revised Code, as verified by the 633
department and adjusted if so ordered under division (K) of that 634
section, and as further adjusted by the department, as follows: 635

(a) Count only twenty per cent of the number of joint 636
vocational school district students counted under division (A) 637
(3) of section 3317.03 of the Revised Code; 638

(b) Add twenty per cent of the number of students who are 639
entitled to attend school in the district under section 3313.64 640
or 3313.65 of the Revised Code and are enrolled in another 641
school district under a career-technical education compact. 642

(2) "Formula ADM" means, for a joint vocational school 643
district, the final number verified by the department, based on 644
the enrollment reported and certified under division (D) of 645
section 3317.03 of the Revised Code, as adjusted, if so ordered, 646
under division (K) of that section. 647

(M) "FTE basis" means a count of students based on full- 648
time equivalency, in accordance with rules adopted by the 649
department pursuant to section 3317.03 of the Revised Code. In 650
adopting its rules under this division, the department shall 651
provide for counting any student in category one, two, three, 652
four, five, or six special education ADM or in category one, 653
two, three, four, or five career-technical education ADM in the 654
same proportion the student is counted in enrolled ADM and 655

formula ADM. 656

(N) For fiscal years 2024 and 2025, "funding base" means, 657
for a city, local, or exempted village school district, the sum 658
of the following as calculated by the department: 659

(1) The district's "general funding base," which equals 660
the amount calculated as follows: 661

(a) Compute the sum of the following: 662

(i) The amount calculated for the district for fiscal year 663
2020 under division (A) (1) of Section 265.220 of H.B. 166 of the 664
133rd general assembly after any adjustments required under 665
Section 265.227 of H.B. 166 of the 133rd general assembly and 666
prior to any funding reductions authorized by Executive Order 667
2020-19D, "Implementing Additional Spending Controls to Balance 668
the State Budget" issued on May 7, 2020; 669

(ii) For fiscal years 2024 and 2025, the district's 670
payments for fiscal year 2020 under divisions (C) (1), (3), and 671
(4) of section 3313.981 of the Revised Code as those divisions 672
existed prior to September 30, 2021. 673

(b) Subtract from the amount calculated in division (N) (1) 674
(a) of this section the sum of the following: 675

(i) The following difference: 676

(The amount paid to the district under division (A) (5) of 677
section 3317.022 of the Revised Code, as that division existed 678
prior to September 30, 2021, for fiscal year 2019) - (the 679
amounts deducted from the district and paid to a community 680
school under division (C) (1) (e) of section 3314.08 of the 681
Revised Code or a science, technology, engineering, and 682
mathematics school under division (E) of section 3326.33 of the 683

Revised Code as those divisions existed prior to September 30, 684
2021, for fiscal year 2020 in accordance with division (A) of 685
Section 265.235 of H.B. 166 of the 133rd general assembly) 686

(ii) The payments deducted from the district and paid to a 687
community school for fiscal year 2020 under divisions (C)(1)(a), 688
(b), (c), (d), (e), (f), and (g) of section 3314.08 of the 689
Revised Code as those divisions existed prior to September 30, 690
2021, in accordance with division (A) of Section 265.230 of H.B. 691
166 of the 133rd general assembly; 692

(iii) The payments deducted from the district and paid to 693
a science, technology, engineering, and mathematics school for 694
fiscal year 2020 under divisions (A), (B), (C), (D), (E), (F), 695
and (G) of section 3326.33 of the Revised Code as those 696
divisions existed prior to September 30, 2021, in accordance 697
with division (A) of Section 265.235 of H.B. 166 of the 133rd 698
general assembly; 699

(iv) The payments deducted from the district under 700
division (C) of section 3310.08 of the Revised Code as that 701
division existed prior to September 30, 2021, division (C)(2) of 702
section 3310.41 of the Revised Code as that division existed 703
prior to September 30, 2021, and former section 3310.55 of the 704
Revised Code for fiscal year 2020 and, in the case of a pilot 705
project school district as defined in section 3313.975 of the 706
Revised Code, the funds deducted from the district under Section 707
265.210 of H.B. 166 of the 133rd general assembly to operate the 708
pilot project scholarship program for fiscal year 2020 under 709
sections 3313.974 to 3313.979 of the Revised Code; 710

(v) For fiscal years 2024 and 2025, the payments 711
subtracted from the district for fiscal year 2020 under 712
divisions (B)(1) and (3) of section 3313.981 of the Revised Code 713

as those divisions existed prior to September 30, 2021. 714

(2) The district's "disadvantaged pupil impact aid funding 715
base," which equals the following difference: 716

(The amount paid to the district under division (A) (5) of 717
section 3317.022 of the Revised Code, as that division existed 718
prior to September 30, 2021, for fiscal year 2019) - (the 719
amounts deducted from the district and paid to a community 720
school under division (C) (1) (e) of section 3314.08 of the 721
Revised Code or a science, technology, engineering, and 722
mathematics school under division (E) of section 3326.33 of the 723
Revised Code as those divisions existed prior to September 30, 724
2021, for fiscal year 2020 in accordance with division (A) of 725
Section 265.235 of H.B. 166 of the 133rd general assembly) 726

(O) For fiscal years 2024 and 2025, "funding base" means, 727
for a joint vocational school district, the sum of the following 728
as calculated by the department: 729

(1) The district's "general funding base," which equals 730
the amount calculated as follows: 731

(a) Compute the sum of the following: 732

(i) The district's payments for fiscal year 2020 under 733
Section 265.225 of H.B. 166 of the 133rd general assembly after 734
any adjustments required under Section 265.227 of H.B. 166 of 735
the 133rd general assembly; 736

(ii) For fiscal years 2024 and 2025, the district's 737
payments for fiscal year 2020 under divisions (D) (1) and (2) of 738
section 3313.981 of the Revised Code as those divisions existed 739
prior to September 30, 2021. 740

(b) Subtract from the amount paid to the district under 741

division (A) (3) of section 3317.16 of the Revised Code, as that 742
division existed prior to September 30, 2021, for fiscal year 743
2019. 744

(2) The district's "disadvantaged pupil impact aid funding 745
base," which equals the amount paid to the district under 746
division (A) (3) of section 3317.16 of the Revised Code, as that 747
division existed prior to September 30, 2021, for fiscal year 748
2019. 749

(P) For fiscal years 2024 and 2025, "funding base" for a 750
community school means the following: 751

(1) For a community school that was in operation for the 752
entirety of fiscal year 2020, the amount paid to the school for 753
that fiscal year under division (C) (1) of section 3314.08 of the 754
Revised Code as that division existed prior to September 30, 755
2021, in accordance with division (A) of Section 265.230 of H.B. 756
166 of the 133rd general assembly and the amount, if any, paid 757
to the school for that fiscal year under section 3314.085 of the 758
Revised Code in accordance with division (B) of Section 265.230 759
of H.B. 166 of the 133rd general assembly; 760

(2) For a community school that was in operation for part 761
of fiscal year 2020, the amount that would have been paid to the 762
school for that fiscal year under division (C) (1) of section 763
3314.08 of the Revised Code as that division existed prior to 764
September 30, 2021, in accordance with division (A) of Section 765
265.230 of H.B. 166 of the 133rd general assembly if the school 766
had been in operation for the entirety of that fiscal year, as 767
calculated by the department, and the amount that would have 768
been paid to the school for that fiscal year under section 769
3314.085 of the Revised Code in accordance with division (B) of 770
Section 265.230 of H.B. 166 of the 133rd general assembly, if 771

any, if the school had been in operation for the entirety of 772
that fiscal year, as calculated by the department; 773

(3) For a community school that was not in operation for 774
fiscal year 2020, the amount that would have been paid to the 775
school if it was in operation for that school year under 776
division (C) (1) of section 3314.08 of the Revised Code as that 777
division existed prior to September 30, 2021, in accordance with 778
division (A) of Section 265.230 of H.B. 166 of the 133rd general 779
assembly if the school had been in operation for the entirety of 780
that fiscal year, as calculated by the department, and the 781
amount that would have been paid to the school for that fiscal 782
year under section 3314.085 of the Revised Code in accordance 783
with division (B) of Section 265.230 of H.B. 166 of the 133rd 784
general assembly, if any, if the school had been in operation 785
for the entirety of that fiscal year, as calculated by the 786
department. 787

(Q) For fiscal years 2024 and 2025, "funding base" for a 788
STEM school means the following: 789

(1) For a science, technology, engineering, and 790
mathematics school that was in operation for the entirety of 791
fiscal year 2020, the amount paid to the school for that fiscal 792
year under section 3326.33 of the Revised Code as that section 793
existed prior to September 30, 2021, in accordance with division 794
(A) of Section 265.235 of H.B. 166 of the 133rd general assembly 795
and the amount, if any, paid to the school for that fiscal year 796
under section 3326.41 of the Revised Code in accordance with 797
division (B) of Section 265.235 of H.B. 166 of the 133rd general 798
assembly; 799

(2) For a science, technology, engineering, and 800
mathematics school that was in operation for part of fiscal year 801

2020, the amount that would have been paid to the school for 802
that fiscal year under section 3326.33 of the Revised Code as 803
that section existed prior to September 30, 2021, in accordance 804
with division (A) of Section 265.235 of H.B. 166 of the 133rd 805
general assembly if the school had been in operation for the 806
entirety of that fiscal year, as calculated by the department, 807
and the amount that would have been paid to the school for that 808
fiscal year under section 3326.41 of the Revised Code in 809
accordance with division (B) of Section 265.235 of H.B. 166 of 810
the 133rd general assembly, if any, if the school had been in 811
operation for the entirety of that fiscal year, as calculated by 812
the department; 813

(3) For a science, technology, engineering, and 814
mathematics school that was not in operation for fiscal year 815
2020, the amount that would have been paid to the school if it 816
was in operation for that school year under section 3326.33 of 817
the Revised Code as that section existed prior to September 30, 818
2021, in accordance with division (A) of Section 265.235 of H.B. 819
166 of the 133rd general assembly if the school had been in 820
operation for the entirety of that fiscal year, as calculated by 821
the department, and the amount that would have been paid to the 822
school for that fiscal year under section 3326.41 of the Revised 823
Code in accordance with division (B) of Section 265.235 of H.B. 824
166 of the 133rd general assembly, if any, if the school had 825
been in operation for the entirety of that fiscal year, as 826
calculated by the department. 827

(R) "Funding unit" means any of the following: 828

(1) A city, local, exempted village, or joint vocational 829
school district; 830

(2) The community and STEM school unit; 831

(3) The educational choice scholarship unit;	832
(4) The pilot project scholarship unit;	833
(5) The autism scholarship unit;	834
(6) The Jon Peterson special needs scholarship unit;	835
<u>(7) The nonchartered educational savings account unit.</u>	836
(S) "Jon Peterson special needs scholarship unit" means a	837
unit that consists of all of the students for whom Jon Peterson	838
scholarships are awarded under sections 3310.51 to 3310.64 of	839
the Revised Code.	840
(T) "Internet- or computer-based community school" has the	841
same meaning as in section 3314.02 of the Revised Code.	842
(U) "LRE student with a disability" means a child with a	843
disability who has an individualized education program providing	844
for the student to spend more than half of each school day in a	845
regular school setting with nondisabled students. For purposes	846
of this division, "individualized education program" and "child	847
with a disability" have the same meanings as in section 3323.01	848
of the Revised Code, and "LRE" is an abbreviation for "least	849
restrictive environment."	850
(V) "Medically fragile child" means a child to whom all of	851
the following apply:	852
(1) The child requires the services of a doctor of	853
medicine or osteopathic medicine at least once a week due to the	854
instability of the child's medical condition.	855
(2) The child requires the services of a registered nurse	856
on a daily basis.	857
(3) The child is at risk of institutionalization in a	858

hospital, skilled nursing facility, or intermediate care 859
facility for individuals with intellectual disabilities. 860

(W) (1) A child may be identified as having an "other 861
health impairment-major" if the child's condition meets the 862
definition of "other health impaired" established in rules 863
previously adopted by the department and if either of the 864
following apply: 865

(a) The child is identified as having a medical condition 866
that is among those listed by the department as conditions where 867
a substantial majority of cases fall within the definition of 868
"medically fragile child." 869

(b) The child is determined by the department to be a 870
medically fragile child. A school district superintendent may 871
petition the department for a determination that a child is a 872
medically fragile child. 873

(2) A child may be identified as having an "other health 874
impairment-minor" if the child's condition meets the definition 875
of "other health impaired" established in rules previously 876
adopted by the department but the child's condition does not 877
meet either of the conditions specified in division (W) (1) (a) or 878
(b) of this section. 879

(X) (1) For fiscal years 2024 and 2025, a city, local, 880
exempted village, or joint vocational school district's, 881
community school's, or STEM school's "general phase-in 882
percentage" is equal to the percentage for that fiscal year that 883
is determined by the general assembly. 884

(2) For fiscal years 2024 and 2025, a city, local, 885
exempted village, or joint vocational school district's "phase- 886
in percentage for disadvantaged pupil impact aid" is equal to 887

the percentage for that fiscal year that is determined by the 888
general assembly. 889

(Y) "Pilot project scholarship unit" means a unit that 890
consists of all of the students for whom pilot project 891
scholarships are awarded under sections 3313.974 to 3313.979 of 892
the Revised Code. 893

(Z) "Preschool child with a disability" means a child with 894
a disability, as defined in section 3323.01 of the Revised Code, 895
who is at least age three but is not of compulsory school age, 896
as defined in section 3321.01 of the Revised Code, and who is 897
not currently enrolled in kindergarten. 898

(AA) "Related services" includes: 899

(1) Child study, special education supervisors and 900
coordinators, speech and hearing services, adaptive physical 901
development services, occupational or physical therapy, teacher 902
assistants for children with disabilities whose disabilities are 903
described in division (B) of section 3317.013 or division (G) (3) 904
of this section, behavioral intervention, interpreter services, 905
work study, nursing services, and specialized integrative 906
services as those terms are defined by the department; 907

(2) Speech and language services provided to any student 908
with a disability, including any student whose primary or only 909
disability is a speech and language disability; 910

(3) Any related service not specifically covered by other 911
state funds but specified in federal law, including but not 912
limited to, audiology and school psychological services; 913

(4) Any service included in units funded under former 914
division (O) (1) of section 3317.024 of the Revised Code; 915

(5) Any other related service needed by children with disabilities in accordance with their individualized education programs. 916
917
918

(BB) "School district," unless otherwise specified, means city, local, and exempted village school districts. 919
920

(CC) "Separately educated student with a disability" has the same meaning as in section 3313.974 of the Revised Code. 921
922

(DD) "State education aid" has the same meaning as in section 5751.20 of the Revised Code. 923
924

(EE) (1) "State share percentage" means the following for a city, local, or exempted village school district: 925
926

(a) For fiscal years 2024 and 2025, the state share percentage calculated under section 3317.017 of the Revised Code; 927
928
929

(b) For fiscal year 2026 and each fiscal year thereafter, a percentage calculated in a manner determined by the general assembly. 930
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932

(2) "State share percentage" means the following for a joint vocational school district: 933
934

(a) For fiscal years 2024 and 2025, the percentage calculated in accordance with the following formula: 935
936

The amount computed for the district under division (A) (1) of section 3317.16 of the Revised Code for that fiscal year / the aggregate base cost calculated for the district for that fiscal year under section 3317.012 of the Revised Code 937
938
939
940

(b) For fiscal year 2026 and each fiscal year thereafter, a percentage calculated in a manner determined by the general 941
942

assembly.	943
(F) "Statewide average base cost per pupil" means the	944
following:	945
(1) For fiscal years 2024 and 2025, the statewide average	946
base cost per pupil calculated under division (A) of section	947
3317.018 of the Revised Code;	948
(2) For fiscal year 2026 and each fiscal year thereafter,	949
an amount calculated in a manner determined by the general	950
assembly.	951
(G) "Statewide average career-technical base cost per	952
pupil" means the following:	953
(1) For fiscal years 2024 and 2025, the statewide average	954
career-technical base cost per pupil calculated under division	955
(B) of section 3317.018 of the Revised Code;	956
(2) For fiscal year 2026 and each fiscal year thereafter,	957
an amount calculated in a manner determined by the general	958
assembly.	959
(H) "STEM school" means a science, technology,	960
engineering, and mathematics school established under Chapter	961
3326. of the Revised Code.	962
(I) "Taxes charged and payable" means the taxes charged	963
and payable against real and public utility property after	964
making the reduction required by section 319.301 of the Revised	965
Code, plus the taxes levied against tangible personal property.	966
(J) For purposes of sections 3317.017 and 3317.16 of the	967
Revised Code, "three-year average valuation" for a fiscal year	968
means the average of total taxable value for the three most	969
recent tax years for which data is available, as certified under	970

section 3317.021 of the Revised Code. 971

(KK) "Total ADM" means, for a city, local, or exempted 972
village school district, the enrollment reported under division 973
(A) of section 3317.03 of the Revised Code minus the enrollment 974
reported under divisions (A) (2) (a), (b), (g), (h), ~~and (i)~~, and 975
(k) of that section, as verified by the department and adjusted 976
if so ordered under division (K) of that section. 977

(LL) "Total special education ADM" means the sum of 978
categories one through six special education ADM. 979

(MM) "Total taxable value" means the sum of the amounts 980
certified for a city, local, exempted village, or joint 981
vocational school district under divisions (A) (1) and (2) of 982
section 3317.021 of the Revised Code. 983

(NN) "Tuition discount" means any deduction from the base 984
tuition amount per student charged by a chartered nonpublic 985
school, to which the student's family is entitled due to one or 986
more of the following conditions: 987

(1) The student's family has multiple children enrolled in 988
the same school. 989

(2) The student's family is a member of or affiliated with 990
a religious or secular organization that provides oversight of 991
the school or from which the school has agreed to enroll 992
students. 993

(3) The student's parent is an employee of the school. 994

(4) Some other qualification not based on the income of 995
the student's family or the student's athletic or academic 996
ability and for which all students in the school may qualify. 997

(OO) "Nonchartered educational savings account unit" means 998

a unit that consists of all the students for whom educational savings accounts are established under sections 3310.21 to 3310.26 of the Revised Code. 999
1000
1001

Sec. 3317.022. The department of education and workforce shall compute and distribute state core foundation funding to each eligible funding unit that is a city, local, or exempted village school district, the community and STEM school unit, the educational choice scholarship unit, the pilot project scholarship unit, the autism scholarship unit, ~~and~~ the Jon Peterson special needs scholarship unit, and the nonchartered educational savings account unit for the fiscal year, using the information obtained under section 3317.021 of the Revised Code in the calendar year in which the fiscal year begins in accordance with the following: 1002
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For fiscal years 2024 and 2025, for a funding unit that is a city, local, or exempted village school district: 1013
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The district's funding base + [(the district's state core foundation funding components for that fiscal year calculated under divisions (A) (1), (2), (3), (5), (6), (7), and (8) of this section - the district's general funding base calculated in accordance with division (N) (1) of section 3317.02 of the Revised Code) X the district's general phase-in percentage for that fiscal year] + [(the district's disadvantaged pupil impact aid for that fiscal year calculated under division (A) (4) of this section - the district's disadvantaged pupil impact aid funding base calculated in accordance with division (N) (2) of section 3317.02 of the Revised Code) X the district's phase-in percentage for disadvantaged pupil impact aid for that fiscal year] + the district's supplemental targeted assistance funds calculated under section 3317.0218 of the Revised Code 1015
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For fiscal year 2026 and each fiscal year thereafter, for 1029
a funding unit that is a city, local, or exempted village school 1030
district, the sum of the district's state core foundation 1031
funding components for that fiscal year calculated under 1032
divisions (A) (1), (2), (3), (4), (5), (6), (7), and (8) of this 1033
section and the district's supplemental targeted assistance 1034
funds calculated under section 3317.0218 of the Revised Code, if 1035
the general assembly authorizes such payments to these funding 1036
units. 1037

For fiscal years 2024 and 2025, for the community and STEM 1038
school unit, an amount calculated in accordance with section 1039
3317.026 of the Revised Code. 1040

For fiscal ~~years~~year 2026 and each fiscal year 1041
thereafter, for the community and STEM school unit, an amount 1042
calculated in accordance with divisions (A) (1), (3), (4), (5), 1043
(7), (8), and (9) of this section, if the general assembly 1044
authorizes such payments to these funding units. 1045

For the educational choice scholarship unit, the amount 1046
calculated under division (A) (10) of this section. 1047

For the pilot project scholarship unit, the amount 1048
calculated under division (A) (11) of this section. 1049

For the autism scholarship unit, the amount calculated 1050
under division (A) (12) of this section. 1051

For the Jon Peterson special needs scholarship unit, the 1052
amount calculated under division (A) (13) of this section. 1053

For fiscal year 2027 and each fiscal year thereafter, for 1054
the nonchartered educational savings account unit, the amount 1055
calculated under division (A) (14) of this section. 1056

(A) A funding unit's state core foundation funding	1057
components shall be the following:	1058
(1) (a) If the funding unit is a city, local, or exempted	1059
village school district, the district's state share, which is	1060
equal to the following:	1061
(i) For fiscal years 2024 and 2025, the amount calculated	1062
under division (B) of section 3317.017 of the Revised Code;	1063
(ii) For fiscal year 2026 and each fiscal year thereafter,	1064
an amount calculated in a manner determined by the general	1065
assembly.	1066
(b) If the funding unit is the community and STEM school	1067
unit, the aggregate base cost for all schools in that unit,	1068
which is equal to the following:	1069
(i) For fiscal years 2024 and 2025, the amount calculated	1070
under section 3317.0110 of the Revised Code;	1071
(ii) For fiscal year 2026 and each fiscal year thereafter,	1072
an amount calculated in a manner determined by the general	1073
assembly.	1074
(2) If the funding unit is a city, local, or exempted	1075
village school district, targeted assistance funds equal to the	1076
following:	1077
(a) For fiscal years 2024 and 2025, an amount calculated	1078
under section 3317.0217 of the Revised Code;	1079
(b) For fiscal year 2026 and each fiscal year thereafter,	1080
an amount calculated in a manner determined by the general	1081
assembly.	1082
(3) If the funding unit is a city, local, or exempted	1083

village school district or the community and STEM school unit, 1084
additional state aid for special education and related services 1085
provided under Chapter 3323. of the Revised Code calculated as 1086
follows: 1087

(a) For fiscal years 2024 and 2025, the sum of the 1088
following: 1089

(i) The funding unit's category one special education ADM 1090
X the multiple specified in division (A) of section 3317.013 of 1091
the Revised Code X the statewide average base cost per pupil for 1092
that fiscal year X if the funding unit is a city, local, or 1093
exempted village school district, the district's state share 1094
percentage; 1095

(ii) The funding unit's category two special education ADM 1096
X the multiple specified in division (B) of section 3317.013 of 1097
the Revised Code X the statewide average base cost per pupil for 1098
that fiscal year X if the funding unit is a city, local, or 1099
exempted village school district, the district's state share 1100
percentage; 1101

(iii) The funding unit's category three special education 1102
ADM X the multiple specified in division (C) of section 3317.013 1103
of the Revised Code X the statewide average base cost per pupil 1104
for that fiscal year X if the funding unit is a city, local, or 1105
exempted village school district, the district's state share 1106
percentage; 1107

(iv) The funding unit's category four special education 1108
ADM X the multiple specified in division (D) of section 3317.013 1109
of the Revised Code X the statewide average base cost per pupil 1110
for that fiscal year X if the funding unit is a city, local, or 1111
exempted village school district, the district's state share 1112

percentage; 1113

(v) The funding unit's category five special education ADM 1114
X the multiple specified in division (E) of section 3317.013 of 1115
the Revised Code X the statewide average base cost per pupil for 1116
that fiscal year X if the funding unit is a city, local, or 1117
exempted village school district, the district's state share 1118
percentage; 1119

(vi) The funding unit's category six special education ADM 1120
X the multiple specified in division (F) of section 3317.013 of 1121
the Revised Code X the statewide average base cost per pupil for 1122
that fiscal year X if the funding unit is a city, local, or 1123
exempted village school district, the district's state share 1124
percentage. 1125

(b) For fiscal year 2026 and each fiscal year thereafter, 1126
the sum of the following: 1127

(i) An amount calculated in a manner determined by the 1128
general assembly times the funding unit's category one special 1129
education ADM; 1130

(ii) An amount calculated in a manner determined by the 1131
general assembly times the funding unit's category two special 1132
education ADM; 1133

(iii) An amount calculated in a manner determined by the 1134
general assembly times the funding unit's category three special 1135
education ADM; 1136

(iv) An amount calculated in a manner determined by the 1137
general assembly times the funding unit's category four special 1138
education ADM; 1139

(v) An amount calculated in a manner determined by the 1140

general assembly times the funding unit's category five special 1141
education ADM; 1142

(vi) An amount calculated in a manner determined by the 1143
general assembly times the funding unit's category six special 1144
education ADM. 1145

(4) If the funding unit is a city, local, or exempted 1146
village school district or the community and STEM school unit, 1147
disadvantaged pupil impact aid calculated according to the 1148
following formula: 1149

(a) If the funding unit is a city, local, or exempted 1150
village school district, an amount equal to the following: 1151

(i) For fiscal years 2024 and 2025, the following product: 1152
\$422 X (the district's economically disadvantaged index) X the 1153
number of students who are economically disadvantaged as 1154
certified under division (B) (21) of section 3317.03 of the 1155
Revised Code 1156

(ii) For fiscal year 2026 and each fiscal year thereafter, 1157
an amount calculated in a manner determined by the general 1158
assembly. 1159

(b) If the funding unit is the community and STEM school 1160
unit, an amount equal to the following: 1161

(i) For fiscal years 2024 and 2025, an amount calculated 1162
as follows: 1163

(I) For each student in the funding unit's enrolled ADM 1164
who is economically disadvantaged and is not enrolled in an 1165
internet- or computer-based community school, multiply \$422 by 1166
the economically disadvantaged index of the school in which the 1167
student is enrolled; 1168

(II) Compute the funding unit's disadvantaged pupil impact 1169
aid by calculating the sum of the amounts determined under 1170
division (A) (4) (b) (i) (I) of this section. 1171

(ii) For fiscal year 2026 and each fiscal year thereafter, 1172
an amount calculated as follows: 1173

(I) For each student in the funding unit's enrolled ADM 1174
who is economically disadvantaged and is not enrolled in an 1175
internet- or computer-based community school, calculate an 1176
amount in the manner determined by the general assembly; 1177

(II) Compute the funding unit's disadvantaged pupil impact 1178
aid by calculating the sum of the amounts determined under 1179
division (A) (4) (b) (ii) (I) of this section. 1180

(5) If the funding unit is a city, local, or exempted 1181
village school district or the community and STEM school unit, 1182
English learner funds calculated as follows: 1183

(a) For fiscal years 2024 and 2025, the sum of the 1184
following: 1185

(i) The funding unit's category one English learner ADM X 1186
the multiple specified in division (A) of section 3317.016 of 1187
the Revised Code X the statewide average base cost per pupil for 1188
that fiscal year X if the funding unit is a city, local, or 1189
exempted village school district, the district's state share 1190
percentage; 1191

(ii) The funding unit's category two English learner ADM X 1192
the multiple specified in division (B) of section 3317.016 of 1193
the Revised Code X the statewide average base cost per pupil for 1194
that fiscal year X if the funding unit is a city, local, or 1195
exempted village school district, the district's state share 1196
percentage; 1197

(iii) The funding unit's category three English learner	1198
ADM X the multiple specified in division (C) of section 3317.016	1199
of the Revised Code X the statewide average base cost per pupil	1200
for that fiscal year X if the funding unit is a city, local, or	1201
exempted village school district, the district's state share	1202
percentage.	1203
(b) For fiscal year 2026 and each fiscal year thereafter,	1204
the sum of the following:	1205
(i) An amount calculated in a manner determined by the	1206
general assembly times the funding unit's category one English	1207
learner ADM;	1208
(ii) An amount calculated in a manner determined by the	1209
general assembly times the funding unit's category two English	1210
learner ADM;	1211
(iii) An amount calculated in a manner determined by the	1212
general assembly times the funding unit's category three English	1213
learner ADM.	1214
(6) (a) For fiscal years 2024 and 2025, if the funding unit	1215
is a city, local, or exempted village school district, all of	1216
the following:	1217
(i) Gifted identification funds calculated according to	1218
the following formula:	1219
\$24 X the district's enrolled ADM for grades kindergarten	1220
through six X the district's state share percentage	1221
(ii) Gifted referral funds calculated according to the	1222
following formula:	1223
\$2.50 X the district's enrolled ADM X the district's state share	1224
percentage	1225

(iii) Gifted professional development funds calculated	1226
according to the following formula:	1227
(The greater of the number of gifted students enrolled in the	1228
district as certified under division (B) (22) of section 3317.03	1229
of the Revised Code and ten per cent of the district's enrolled	1230
ADM) X the district's state share percentage X \$21, for fiscal	1231
year 2024, or \$28, for fiscal year 2025	1232
(iv) Gifted unit funding calculated under section 3317.051	1233
of the Revised Code.	1234
(b) For fiscal year 2026 and each fiscal year thereafter,	1235
all of the following:	1236
(i) Gifted identification funds calculated in a manner	1237
determined by the general assembly;	1238
(ii) Gifted referral funds calculated in a manner	1239
determined by the general assembly, if the general assembly	1240
authorizes such a payment;	1241
(iii) Gifted professional development funds calculated in	1242
a manner determined by the general assembly, if the general	1243
assembly authorizes such a payment;	1244
(iv) Gifted unit funding calculated in an amount	1245
determined by the general assembly.	1246
(7) If the funding unit is a city, local, or exempted	1247
village school district or the community and STEM school unit,	1248
career-technical education funds calculated under division (C)	1249
of section 3317.014 of the Revised Code.	1250
(8) If the funding unit is a city, local, or exempted	1251
village school district or the community and STEM school unit,	1252
career-technical education associated services funds calculated	1253

under division (D) of section 3317.014 of the Revised Code.	1254
(9) If the funding unit is the community and STEM school unit, an amount calculated as follows:	1255
(a) For fiscal years 2024 and 2025, an amount equal to the following:	1256
[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]	1257
(b) For fiscal year 2026 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.	1258
(10) If the funding unit is the educational choice scholarship unit, an amount calculated as follows:	1259
(a) For each student in the funding unit's enrolled ADM, determine the lesser of the following:	1260
(i) The base tuition of the chartered nonpublic school in which the student is enrolled minus the total amount of any applicable tuition discounts for which the student qualifies;	1261
(ii) (I) If the student receives a scholarship under section 3310.03 of the Revised Code, or received a scholarship for the first time under section 3310.032 of the Revised Code prior to the effective date of this amendment and the student's parent does not elect to receive a scholarship amount under division (A) (10) (a) (ii) (II) of this section, \$5,500, if the student is in grades kindergarten through eight, or \$7,500, if	1262
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the student is in grades nine through twelve.	1282
(II) If the student receives a scholarship for the first time under section 3310.032 of the Revised Code on and after the effective date of this amendment, or if a student who received a scholarship for the first time under that section prior to that date and the student's parent elects to receive a scholarship amount under division (A) (10) (a) (ii) (II) of this section, an amount calculated in accordance with section 3310.08 of the Revised Code. The department shall provide an opportunity each fiscal year for a parent to elect to receive a scholarship amount under division (A) (10) (a) (ii) (II) of this section.	1283 1284 1285 1286 1287 1288 1289 1290 1291 1292
The amounts specified in division (A) (10) (a) (ii) (I) of this section shall increase in future fiscal years by the same percentage that the statewide average base cost per pupil increases in future fiscal years.	1293 1294 1295 1296
(b) Compute the sum of the amounts calculated under division (A) (10) (a) of this section.	1297 1298
(11) If the funding unit is the pilot project scholarship unit, an amount calculated as follows:	1299 1300
(a) For each student in the funding unit's enrolled ADM, determine the lesser of the following:	1301 1302
(i) The net tuition charges of the student's alternative school;	1303 1304
(ii) \$5,500, if the student is in grades kindergarten through eight, or \$7,500, if the student is in grades nine through twelve.	1305 1306 1307
The amounts specified in division (A) (11) (a) (ii) of this section shall increase in future fiscal years by the same	1308 1309

percentage that the statewide average base cost per pupil 1310
increases in future fiscal years. 1311

For purposes of division (A) (11) (a) of this section, the 1312
net tuition and fees charged to a student shall be the tuition 1313
amount specified by the alternative school minus all other 1314
financial aid, discounts, and adjustments received for the 1315
student. In cases where discounts are offered for multiple 1316
students from the same family, and not all students in the same 1317
family are scholarship recipients, the net tuition amount 1318
attributable to the scholarship recipient shall be the lowest 1319
net tuition to which the family is entitled. 1320

The department shall provide for an increase in the amount 1321
determined for any student who is an LRE student with a 1322
disability and shall further increase such amount in the case of 1323
any separately educated student with a disability, as that term 1324
is defined in section 3313.974 of the Revised Code. Such 1325
increases shall take into account the instruction, related 1326
services, and transportation costs of educating such students. 1327

(b) Compute the sum of the amounts calculated under 1328
division (A) (17) (a) of this section. 1329

(12) If the funding unit is the autism scholarship unit, 1330
an amount calculated as follows: 1331

(a) For each student in the funding unit's enrolled ADM, 1332
determine the lesser of the following: 1333

(i) The tuition charged for the student's special 1334
education program, as that term is defined in section 3310.41 of 1335
the Revised Code; 1336

(ii) \$32,445. 1337

(b) Compute the sum of the amounts calculated under	1338
division (A) (12) (a) of this section.	1339
(13) If the funding unit is the Jon Peterson special needs	1340
scholarship unit, an amount calculated as follows:	1341
(a) For each student in the funding unit's enrolled ADM,	1342
determine the least of the following:	1343
(i) The amount of fees charged for that school year by the	1344
student's alternative public provider or registered private	1345
provider, as those terms are defined in section 3310.51 of the	1346
Revised Code;	1347
(ii) \$7,190 plus an amount determined as follows:	1348
(I) If the student is receiving special education services	1349
for a disability specified in division (A) of section 3317.013	1350
of the Revised Code, \$1,751 7 for fiscal year 2024, and \$2,395	1351
for fiscal year 2025;	1352
(II) If the student is receiving special education	1353
services for a disability specified in division (B) of section	1354
3317.013 of the Revised Code, \$4,442 7 for fiscal year 2024, and	1355
\$5,280 for fiscal year 2025;	1356
(III) If the student is receiving special education	1357
services for a disability specified in division (C) of section	1358
3317.013 of the Revised Code, \$10,673 7 for fiscal year 2024, and	1359
\$11,960 for fiscal year 2025;	1360
(IV) If the student is receiving special education	1361
services for a disability specified in division (D) of section	1362
3317.013 of the Revised Code, \$14,243 7 for fiscal year 2024, and	1363
\$15,787 for fiscal year 2025;	1364
(V) If the student is receiving special education services	1365

for a disability specified in division (E) of section 3317.013 1366
of the Revised Code, \$19,290~~7~~ for fiscal year 2024, and \$21,197 1367
for fiscal year 2025; 1368

(VI) If the student is receiving special education 1369
services for a disability specified in division (F) of section 1370
3317.013 of the Revised Code, \$28,438~~7~~ for fiscal year 2024, and 1371
\$30,469 for fiscal year 2025. 1372

(iii) \$30,000~~7~~ for fiscal year 2024, and \$32,445 for 1373
fiscal year 2025. 1374

The amount specified in division (A) (13) (a) (ii) of this 1375
section shall increase in future fiscal years by the same 1376
percentage that the statewide average base cost per pupil 1377
increases in future fiscal years. 1378

The amounts specified in divisions (A) (13) (a) (ii) (I) to 1379
(VI) of this section shall increase in future fiscal years by 1380
the same percentage that the amounts calculated by the general 1381
assembly for those categories of special education services 1382
under division (A) (3) of this section increase in future fiscal 1383
years. 1384

(b) Compute the sum of the amounts calculated under 1385
division (A) (13) (a) of this section. 1386

(14) If the funding unit is the nonchartered educational 1387
savings account unit, an amount calculated as follows: 1388

(a) For each student in the funding unit's enrolled ADM, 1389
an amount calculated under section 3310.26 of the Revised Code; 1390

(b) Compute the sum of the amounts calculated under 1391
division (A) (14) (a) of this section. 1392

(B) In any fiscal year, a funding unit that is a city, 1393

local, or exempted village school district shall spend for 1394
purposes that the department designates as approved for special 1395
education and related services expenses at least the amount 1396
calculated as follows: 1397

(The base cost per pupil calculated for the district for that 1398
fiscal year X the total special education ADM) + (the district's 1399
category one special education ADM X the multiple specified in 1400
division (A) of section 3317.013 of the Revised Code X the 1401
statewide average base cost per pupil) + (the district's 1402
category two special education ADM X the multiple specified in 1403
division (B) of section 3317.013 of the Revised Code X the 1404
statewide average base cost per pupil) + (the district's 1405
category three special education ADM X the multiple specified in 1406
division (C) of section 3317.013 of the Revised Code X the 1407
statewide average base cost per pupil) + (the district's 1408
category four special education ADM X the multiple specified in 1409
division (D) of section 3317.013 of the Revised Code X the 1410
statewide average base cost per pupil) + (the district's 1411
category five special education ADM X the multiple specified in 1412
division (E) of section 3317.013 of the Revised Code X the 1413
statewide average base cost per pupil) + (the district's 1414
category six special education ADM X the multiple specified in 1415
division (F) of section 3317.013 of the Revised Code X the 1416
statewide average base cost per pupil) 1417

The purposes approved by the department for special 1418
education expenses shall include, but shall not be limited to, 1419
identification of children with disabilities, compliance with 1420
state rules governing the education of children with 1421
disabilities and prescribing the continuum of program options 1422
for children with disabilities, provision of speech language 1423
pathology services, and the portion of the school district's 1424

overall administrative and overhead costs that are attributable 1425
to the district's special education student population. 1426

(C) A funding unit that is a city, local, or exempted 1427
village school district shall spend the funds it receives under 1428
division (A) (4) of this section in accordance with section 1429
3317.25 of the Revised Code. 1430

(D) (1) Except as provided in division (B) of section 1431
3317.026 of the Revised Code, the department shall distribute to 1432
each community school established under Chapter 3314. of the 1433
Revised Code and to each STEM school established under Chapter 1434
3326. of the Revised Code, from the funds paid to the community 1435
and STEM school unit under this section, an amount for each 1436
student enrolled in the school equal to the sum of the 1437
following: 1438

(a) The school's base cost per pupil for that fiscal year, 1439
calculated as follows: 1440

(i) For fiscal years 2024 and 2025: 1441

The aggregate base cost calculated for the school for that 1442
fiscal year under section 3317.0110 of the Revised Code / the 1443
number of students enrolled in the school for that fiscal year 1444

(ii) For fiscal year 2026 and each fiscal year thereafter, 1445
an amount determined by the general assembly under division (A) 1446
(1) (b) (ii) of this section divided by the number of students 1447
enrolled in the school for that fiscal year. 1448

(b) If the student is a special education student: 1449

(i) For fiscal years 2024 and 2025, the multiple specified 1450
for the student's special education category under section 1451
3317.013 of the Revised Code times the statewide average base 1452

cost per pupil;	1453
(ii) For fiscal year 2026 and each fiscal year thereafter,	1454
the amount calculated for the student's special education	1455
category in a manner determined by the general assembly under	1456
division (A) (3) (b) of this section.	1457
(c) If the school is not an internet- or computer-based	1458
community school and the student is economically disadvantaged:	1459
(i) For fiscal years 2024 and 2025, the amount calculated	1460
for the student under division (A) (4) (b) (i) (I) of this section;	1461
(ii) For fiscal year 2026 and each fiscal year thereafter,	1462
an amount calculated for the student in the manner determined by	1463
the general assembly under division (A) (4) (b) (ii) (I) of this	1464
section.	1465
(d) If the student is an English learner:	1466
(i) For fiscal years 2024 and 2025, the multiple specified	1467
for the student's English learner category under section	1468
3317.016 of the Revised Code times the statewide average base	1469
cost per pupil;	1470
(ii) For fiscal year 2026 and each fiscal year thereafter,	1471
the amount calculated for the student's special education	1472
category in a manner determined by the general assembly under	1473
division (A) (5) (b) of this section.	1474
(e) If the student is a career-technical education	1475
student:	1476
(i) For fiscal years 2024 and 2025, the multiple specified	1477
for the student's career-technical education category under	1478
section 3317.014 of the Revised Code times the statewide average	1479
career-technical base cost per pupil;	1480

(ii) For fiscal year 2026 and each fiscal year thereafter, 1481
the amount calculated for the student's career-technical 1482
education category in a manner determined by the general 1483
assembly under section 3317.014 of the Revised Code. 1484

(f) If the student is a career-technical education 1485
student: 1486

(i) For fiscal years 2024 and 2025, the multiple for 1487
career-technical associated services specified under section 1488
3317.014 of the Revised Code times the statewide average career- 1489
technical base cost per pupil; 1490

(ii) For fiscal year 2026 and each fiscal year thereafter, 1491
the amount calculated for career-technical associated services 1492
in a manner determined by the general assembly under section 1493
3317.014 of the Revised Code. 1494

(2) The department shall distribute to each community 1495
school established under Chapter 3314. of the Revised Code and 1496
to each STEM school established under Chapter 3326. of the 1497
Revised Code, from the funds paid to the community and STEM 1498
school unit under this section, an amount equal to the amount 1499
calculated for the school under division (A) (9) of this section. 1500

(E) The department shall distribute to the parent of each 1501
student for whom an educational choice scholarship is awarded 1502
under section 3310.03 or 3310.032 of the Revised Code, or to the 1503
student if at least eighteen years of age, from the funds paid 1504
to the educational choice scholarship unit under this section, a 1505
scholarship equal to the amount calculated for the student under 1506
division (A) (10) (a) of this section. The scholarship shall be 1507
distributed in monthly partial payments, and the department 1508
shall proportionately reduce or terminate the payments for any 1509

student who withdraws from a chartered nonpublic school prior to 1510
the end of the school year. 1511

For purposes of divisions (E) and (F) of this section, in 1512
the case of a student who is not living with the student's 1513
parent, the department shall distribute the scholarship payments 1514
to the student's guardian, legal custodian, kinship caregiver, 1515
foster caregiver, or caretaker. For the purposes of this 1516
division, "caretaker" has the same meaning as in section 1517
3310.033 of the Revised Code, "kinship caregiver" has the same 1518
meaning as in section 5101.85 of the Revised Code, and "foster 1519
caregiver" has the same meaning as in section 5103.02 of the 1520
Revised Code. 1521

(F) If a student is awarded a pilot project scholarship 1522
under sections 3313.974 to 3313.979 of the Revised Code, the 1523
department shall distribute to the parent of the student, if the 1524
student is attending a registered private school as defined in 1525
section 3313.974 of the Revised Code, or the student's school 1526
district of attendance, if the scholarship is to be used for 1527
payments to a public school in a school district adjacent to the 1528
pilot project school district pursuant to section 3327.06 of the 1529
Revised Code, a scholarship from the funds paid to the pilot 1530
project scholarship unit under this section that is equal to the 1531
amount calculated for the student under division (A) (11) (a) of 1532
this section. 1533

In the case of a scholarship distributed to a student's 1534
parent, the scholarship shall be distributed in monthly partial 1535
payments. The scholarship amount shall be proportionately 1536
reduced in the case of any such student who is not enrolled in a 1537
registered private school, as that term is defined in section 1538
3313.974 of the Revised Code, for the entire school year. 1539

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

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

(H) The department shall distribute to the parent of each student for whom a Jon Peterson special needs scholarship is awarded under sections 3310.51 to 3310.64 of the Revised Code, from the funds paid to the Jon Peterson special needs scholarship unit under this section, a scholarship equal to the amount calculated for the student under division (A) (13) (a) of this section. The scholarship shall be distributed in periodic payments, and the department shall proportionately reduce or

terminate the payments for any student who is not enrolled in 1571
the special education program of an alternative public provider 1572
or a registered private provider, as those terms are defined in 1573
section 3310.51 of the Revised Code, for the entire school year. 1574

(I) For fiscal years 2024 and 2025, a school district 1575
shall spend the funds it receives under division (A) (5) of this 1576
section only for services for English learners. 1577

(J) For fiscal year 2024 and each fiscal year thereafter, 1578
a school district shall spend the funds it receives under 1579
division (A) (6) of this section only for the identification of 1580
gifted students, gifted coordinator services, gifted 1581
intervention specialist services, and gifted professional 1582
development. For fiscal year 2024 and each fiscal year 1583
thereafter, if the department determines that a district is not 1584
in compliance with this division, it shall reduce the district's 1585
payments for that fiscal year under this chapter by an amount 1586
equal to the amount paid to the district for that fiscal year 1587
under division (A) (6) of this section that was not spent in 1588
accordance with this division. The department shall reduce the 1589
payment within ninety days of data finalization. 1590

(K) The department shall transfer to each educational 1591
savings account established for a student by the treasurer of 1592
state under sections 3310.21 to 3310.26 of the Revised Code, 1593
from the funds paid to the nonchartered educational savings 1594
account unit under this section, an amount of funds equal to the 1595
amount calculated for the student under division (A) (14) (a) of 1596
this section. The department shall distribute those funds in one 1597
annual payment. To the extent practicable, the department shall 1598
make that payment for which an account is established prior to 1599
the school year for which it is sought before the first day of 1600

that school year. 1601

Sec. 3317.03. (A) The superintendent of each city, local, 1602
and exempted village school district shall report to the 1603
department of education and workforce as of the last day of 1604
October, March, and June of each year the enrollment of students 1605
receiving services from schools under the superintendent's 1606
supervision, and the numbers of other students entitled to 1607
attend school in the district under section 3313.64 or 3313.65 1608
of the Revised Code the superintendent is required to report 1609
under this section, so that the department can calculate the 1610
district's enrolled ADM, formula ADM, total ADM, category one 1611
through five career-technical education ADM, category one 1612
through three English learner ADM, category one through six 1613
special education ADM, transportation ADM, and, for purposes of 1614
provisions of law outside of Chapter 3317. of the Revised Code, 1615
average daily membership. 1616

(1) The enrollment reported by the superintendent during 1617
the reporting period shall consist of the number of students in 1618
grades kindergarten through twelve receiving any educational 1619
services from the district, except that the following categories 1620
of students shall not be included in the determination: 1621

(a) Students enrolled in adult education classes; 1622

(b) Adjacent or other district students enrolled in the 1623
district under an open enrollment policy pursuant to section 1624
3313.98 of the Revised Code; 1625

(c) Students receiving services in the district pursuant 1626
to a compact, cooperative education agreement, or a contract, 1627
but who are entitled to attend school in another district 1628
pursuant to section 3313.64 or 3313.65 of the Revised Code; 1629

(d) Students for whom tuition is payable pursuant to 1630
sections 3317.081 and 3323.141 of the Revised Code; 1631

(e) Students receiving services in the district through a 1632
scholarship awarded under either section 3310.41 or sections 1633
3310.51 to 3310.64 of the Revised Code. 1634

When reporting students under division (A) (1) of this 1635
section, the superintendent also shall report the district where 1636
each student is entitled to attend school pursuant to sections 1637
3313.64 and 3313.65 of the Revised Code. 1638

(2) The department shall compile a list of all students 1639
reported to be enrolled in a district under division (A) (1) of 1640
this section and of the students entitled to attend school in 1641
the district pursuant to section 3313.64 or 3313.65 of the 1642
Revised Code on an FTE basis but receiving educational services 1643
in grades kindergarten through twelve from one or more of the 1644
following entities: 1645

(a) A community school pursuant to Chapter 3314. of the 1646
Revised Code, including any participation in a college pursuant 1647
to Chapter 3365. of the Revised Code while enrolled in such 1648
community school; 1649

(b) An alternative school pursuant to sections 3313.974 to 1650
3313.979 of the Revised Code; 1651

(c) A college pursuant to Chapter 3365. of the Revised 1652
Code, except when the student is enrolled in the college while 1653
also enrolled in a community school pursuant to Chapter 3314., a 1654
science, technology, engineering, and mathematics school 1655
established under Chapter 3326., or a college-preparatory 1656
boarding school established under Chapter 3328. of the Revised 1657
Code; 1658

(d) An adjacent or other school district under an open enrollment policy adopted pursuant to section 3313.98 of the Revised Code;	1659 1660 1661
(e) An educational service center or cooperative education district;	1662 1663
(f) Another school district under a cooperative education agreement, compact, or contract;	1664 1665
(g) A chartered nonpublic school with a scholarship paid under section 3317.022 of the Revised Code, if the students qualified for the scholarship under section 3310.03 or 3310.032 of the Revised Code;	1666 1667 1668 1669
(h) An alternative public provider or a registered private provider with a scholarship awarded under either section 3310.41 or sections 3310.51 to 3310.64 of the Revised Code.	1670 1671 1672
As used in this section, "alternative public provider" and "registered private provider" have the same meanings as in section 3310.41 or 3310.51 of the Revised Code, as applicable.	1673 1674 1675
(i) A science, technology, engineering, and mathematics school established under Chapter 3326. of the Revised Code, including any participation in a college pursuant to Chapter 3365. of the Revised Code while enrolled in the school;	1676 1677 1678 1679
(j) A college-preparatory boarding school established under Chapter 3328. of the Revised Code, including any participation in a college pursuant to Chapter 3365. of the Revised Code while enrolled in the school;	1680 1681 1682 1683
<u>(k) A nonchartered nonpublic school if the students have educational savings accounts established under sections 3310.21 to 3310.26 of the Revised Code.</u>	1684 1685 1686

(3) The department also shall compile a list of the 1687
students entitled to attend school in the district under section 1688
3313.64 or 3313.65 of the Revised Code who are enrolled in a 1689
joint vocational school district or under a career-technical 1690
education compact, excluding any students so entitled to attend 1691
school in the district who are enrolled in another school 1692
district through an open enrollment policy as reported under 1693
division (A) (2) (d) of this section and then enroll in a joint 1694
vocational school district or under a career-technical education 1695
compact. 1696

The department shall provide each city, local, and 1697
exempted village school district with an opportunity to review 1698
the list of students compiled under divisions (A) (2) and (3) of 1699
this section to ensure that the students reported accurately 1700
reflect the enrollment of students in the district. 1701

(B) To enable the department to obtain the data needed to 1702
complete the calculation of payments pursuant to this chapter, 1703
each superintendent shall certify from the reports provided by 1704
the department under division (A) of this section all of the 1705
following: 1706

(1) The total student enrollment in regular learning day 1707
classes included in the report under division (A) (1) or (2), 1708
including any student described in division (A) (1) (b) of this 1709
section and excluding any student reported under divisions (A) 1710
(2) (a), (b), (d), (g), (h), (i), ~~and (j)~~, and (k) of this 1711
section, of this section for each of the individual grades 1712
kindergarten through twelve in schools under the 1713
superintendent's supervision; 1714

(2) The unduplicated count of the number of preschool 1715
children with disabilities enrolled in the district for whom the 1716

district is eligible to receive funding under section 3317.0213 1717
of the Revised Code adjusted for the portion of the year each 1718
child is so enrolled, in accordance with the disability 1719
categories prescribed in section 3317.013 of the Revised Code; 1720

(3) The number of children entitled to attend school in 1721
the district pursuant to section 3313.64 or 3313.65 of the 1722
Revised Code who are: 1723

(a) Enrolled in a college under Chapter 3365. of the 1724
Revised Code, except when the student is enrolled in the college 1725
while also enrolled in a community school pursuant to Chapter 1726
3314. of the Revised Code, a science, technology, engineering, 1727
and mathematics school established under Chapter 3326., or a 1728
college-preparatory boarding school established under Chapter 1729
3328. of the Revised Code; 1730

(b) Participating in a program operated by a county board 1731
of developmental disabilities or a state institution. 1732

(4) The total enrollment of pupils in joint vocational 1733
schools; 1734

(5) The combined enrollment of children with disabilities 1735
reported under division (A)(1) or (2) of this section, including 1736
any student described in division (A)(1)(b) of this section and 1737
excluding any student reported under divisions (A)(2)(a), (b), 1738
(d), (g), (h), (i), ~~and~~ (j), and (k) of this section, receiving 1739
special education services for the category one disability 1740
described in division (A) of section 3317.013 of the Revised 1741
Code, including children attending a special education program 1742
operated by an alternative public provider or a registered 1743
private provider with a scholarship awarded under sections 1744
3310.51 to 3310.64 of the Revised Code; 1745

(6) The combined enrollment of children with disabilities 1746
reported under division (A)(1) or (2) of this section, including 1747
any student described in division (A)(1)(b) of this section and 1748
excluding any student reported under divisions (A)(2)(a), (b), 1749
(d), (g), (h), (i), ~~and (j)~~, and (k) of this section, receiving 1750
special education services for category two disabilities 1751
described in division (B) of section 3317.013 of the Revised 1752
Code, including children attending a special education program 1753
operated by an alternative public provider or a registered 1754
private provider with a scholarship awarded under sections 1755
3310.51 to 3310.64 of the Revised Code; 1756

(7) The combined enrollment of children with disabilities 1757
reported under division (A)(1) or (2) of this section, including 1758
any student described in division (A)(1)(b) of this section and 1759
excluding any student reported under divisions (A)(2)(a), (b), 1760
(d), (g), (h), (i), ~~and (j)~~, and (k) of this section, receiving 1761
special education services for category three disabilities 1762
described in division (C) of section 3317.013 of the Revised 1763
Code, including children attending a special education program 1764
operated by an alternative public provider or a registered 1765
private provider with a scholarship awarded under sections 1766
3310.51 to 3310.64 of the Revised Code; 1767

(8) The combined enrollment of children with disabilities 1768
reported under division (A)(1) or (2) of this section, including 1769
any student described in division (A)(1)(b) of this section and 1770
excluding any student reported under divisions (A)(2)(a), (b), 1771
(d), (g), (h), (i), ~~and (j)~~, and (k) of this section, receiving 1772
special education services for category four disabilities 1773
described in division (D) of section 3317.013 of the Revised 1774
Code, including children attending a special education program 1775
operated by an alternative public provider or a registered 1776

private provider with a scholarship awarded under sections 1777
3310.51 to 3310.64 of the Revised Code; 1778

(9) The combined enrollment of children with disabilities 1779
reported under division (A)(1) or (2) of this section, including 1780
any student described in division (A)(1)(b) of this section and 1781
excluding any student reported under divisions (A)(2)(a), (b), 1782
(d), (g), (h), (i), ~~and (j)~~, and (k) of this section, receiving 1783
special education services for the category five disabilities 1784
described in division (E) of section 3317.013 of the Revised 1785
Code, including children attending a special education program 1786
operated by an alternative public provider or a registered 1787
private provider with a scholarship awarded under sections 1788
3310.51 to 3310.64 of the Revised Code; 1789

(10) The combined enrollment of children with disabilities 1790
reported under division (A)(1) or (2) of this section, including 1791
any student described in division (A)(1)(b) of this section and 1792
excluding any student reported under divisions (A)(2)(a), (b), 1793
(d), (g), (h), (i), ~~and (j)~~, and (k) of this section, receiving 1794
special education services for category six disabilities 1795
described in division (F) of section 3317.013 of the Revised 1796
Code, including children attending a special education program 1797
operated by an alternative public provider or a registered 1798
private provider with a scholarship awarded under either section 1799
3310.41 or sections 3310.51 to 3310.64 of the Revised Code; 1800

(11) The enrollment of pupils reported under division (A) 1801
(1) or (2) of this section on a full-time equivalency basis, 1802
including any student described in division (A)(1)(b) of this 1803
section and excluding any student reported under divisions (A) 1804
(2)(a), (b), (d), (g), (h), (i), ~~and (j)~~, and (k) of this 1805
section, in category one career-technical education programs or 1806

classes, described in division (A) (1) of section 3317.014 of the Revised Code, operated by the school district or by another district that is a member of the district's career-technical planning district, other than a joint vocational school district, or by an educational service center, notwithstanding division (M) of section 3317.02 of the Revised Code and division (C) (3) of this section;

(12) The enrollment of pupils reported under division (A) (1) or (2) of this section on a full-time equivalency basis, including any student described in division (A) (1) (b) of this section and excluding any student reported under divisions (A) (2) (a), (b), (d), (g), (h), (i), ~~and~~ (j), and (k) of this section, in category two career-technical education programs or services, described in division (A) (2) of section 3317.014 of the Revised Code, operated by the school district or another school district that is a member of the district's career-technical planning district, other than a joint vocational school district, or by an educational service center, notwithstanding division (M) of section 3317.02 of the Revised Code and division (C) (3) of this section;

(13) The enrollment of pupils reported under division (A) (1) or (2) of this section on a full-time equivalency basis, including any student described in division (A) (1) (b) of this section and excluding any student reported under divisions (A) (2) (a), (b), (d), (g), (h), (i), ~~and~~ (j), and (k) of this section, in category three career-technical education programs or services, described in division (A) (3) of section 3317.014 of the Revised Code, operated by the school district or another school district that is a member of the district's career-technical planning district, other than a joint vocational school district, or by an educational service center,

notwithstanding division (M) of section 3317.02 of the Revised Code and division (C) (3) of this section;

(14) The enrollment of pupils reported under division (A) (1) or (2) of this section on a full-time equivalency basis, including any student described in division (A) (1) (b) of this section and excluding any student reported under divisions (A) (2) (a), (b), (d), (g), (h), (i), ~~and (j)~~, and (k) of this section, in category four career-technical education programs or services, described in division (A) (4) of section 3317.014 of the Revised Code, operated by the school district or another school district that is a member of the district's career-technical planning district, other than a joint vocational school district, or by an educational service center, notwithstanding division (M) of section 3317.02 of the Revised Code and division (C) (3) of this section;

(15) The enrollment of pupils reported under division (A) (1) or (2) of this section on a full-time equivalency basis, including any student described in division (A) (1) (b) of this section and excluding any student reported under divisions (A) (2) (a), (b), (d), (g), (h), (i), ~~and (j)~~, and (k) of this section, in category five career-technical education programs or services, described in division (A) (5) of section 3317.014 of the Revised Code, operated by the school district or another school district that is a member of the district's career-technical planning district, other than a joint vocational school district, or by an educational service center, notwithstanding division (M) of section 3317.02 of the Revised Code and division (C) (3) of this section;

(16) The enrollment of pupils reported under division (A) (1) or (2) of this section who are English learners described in

division (A) of section 3317.016 of the Revised Code, including 1868
any student described in division (A) (1) (b) of this section and 1869
excluding any student reported under divisions (A) (2) (a), (b), 1870
(d), (g), (h), (i), ~~and~~ (j), and (k) of this section; 1871

(17) The enrollment of pupils reported under division (A) 1872
(1) or (2) of this section who are English learners described in 1873
division (B) of section 3317.016 of the Revised Code, including 1874
any student described in division (A) (1) (b) of this section and 1875
excluding any student reported under divisions (A) (2) (a), (b), 1876
(d), (g), (h), (i), ~~and~~ (j), and (k) of this section; 1877

(18) The enrollment of pupils reported under division (A) 1878
(1) or (2) of this section who are English learners described in 1879
division (C) of section 3317.016 of the Revised Code, including 1880
any student described in division (A) (1) (b) of this section and 1881
excluding any student reported under divisions (A) (2) (a), (b), 1882
(d), (g), (h), (i), and (j) of this section; 1883

(19) The average number of children transported during the 1884
reporting period by the school district on board-owned or 1885
contractor-owned and -operated buses, reported in accordance 1886
with rules adopted by the department; 1887

(20) (a) The number of children, other than preschool 1888
children with disabilities, the district placed with a county 1889
board of developmental disabilities in fiscal year 1998. 1890
Division (B) (20) (a) of this section does not apply after fiscal 1891
year 2013. 1892

(b) The number of children with disabilities, other than 1893
preschool children with disabilities, placed with a county board 1894
of developmental disabilities in the current fiscal year to 1895
receive special education services for the category one 1896

disability described in division (A) of section 3317.013 of the	1897
Revised Code;	1898
(c) The number of children with disabilities, other than	1899
preschool children with disabilities, placed with a county board	1900
of developmental disabilities in the current fiscal year to	1901
receive special education services for category two disabilities	1902
described in division (B) of section 3317.013 of the Revised	1903
Code;	1904
(d) The number of children with disabilities, other than	1905
preschool children with disabilities, placed with a county board	1906
of developmental disabilities in the current fiscal year to	1907
receive special education services for category three	1908
disabilities described in division (C) of section 3317.013 of	1909
the Revised Code;	1910
(e) The number of children with disabilities, other than	1911
preschool children with disabilities, placed with a county board	1912
of developmental disabilities in the current fiscal year to	1913
receive special education services for category four	1914
disabilities described in division (D) of section 3317.013 of	1915
the Revised Code;	1916
(f) The number of children with disabilities, other than	1917
preschool children with disabilities, placed with a county board	1918
of developmental disabilities in the current fiscal year to	1919
receive special education services for the category five	1920
disabilities described in division (E) of section 3317.013 of	1921
the Revised Code;	1922
(g) The number of children with disabilities, other than	1923
preschool children with disabilities, placed with a county board	1924
of developmental disabilities in the current fiscal year to	1925

receive special education services for category six disabilities 1926
described in division (F) of section 3317.013 of the Revised 1927
Code. 1928

(21) The enrollment of students who are economically 1929
disadvantaged, as defined by the department, including any 1930
student described in divisions (A)(1)(b) of this section and 1931
excluding any student reported under divisions (A)(2)(a), (b), 1932
(d), (g), (h), (i), ~~and (j)~~, and (k) of this section. A student 1933
shall not be categorically excluded from the number reported 1934
under division (B)(21) of this section based on anything other 1935
than family income. 1936

(22) The enrollment of students identified as gifted under 1937
division (A), (B), (C), or (D) of section 3324.03 of the Revised 1938
Code. 1939

(C)(1) The department shall adopt rules necessary for 1940
implementing divisions (A), (B), and (D) of this section. 1941

(2) A student enrolled in a community school established 1942
under Chapter 3314., a science, technology, engineering, and 1943
mathematics school established under Chapter 3326., or a 1944
college-preparatory boarding school established under Chapter 1945
3328. of the Revised Code shall be counted in the formula ADM of 1946
the school district in which the student is entitled to attend 1947
school under section 3313.64 or 3313.65 of the Revised Code for 1948
the same proportion of the school year that the student is 1949
counted in the enrollment of the community school, the science, 1950
technology, engineering, and mathematics school, or the college- 1951
preparatory boarding school for purposes of section 3317.022 or 1952
3328.24 of the Revised Code. Notwithstanding the enrollment of 1953
students reported pursuant to division (A)(2)(a), (i), or (j) of 1954
this section, the department may adjust the formula ADM of a 1955

school district to account for students entitled to attend 1956
school in the district under section 3313.64 or 3313.65 of the 1957
Revised Code who are enrolled in a community school, a science, 1958
technology, engineering, and mathematics school, or a college- 1959
preparatory boarding school for only a portion of the school 1960
year. 1961

(3) No child shall be counted as more than a total of one 1962
child in the sum of the enrollment of students of a school 1963
district under division (A), divisions (B) (1) to (22), or 1964
division (D) of this section, except as follows: 1965

(a) (i) A child with a disability described in section 1966
3317.013 of the Revised Code may be counted both in formula ADM 1967
and in category one, two, three, four, five, or six special 1968
education ADM and, if applicable, in category one, two, three, 1969
four, or five career-technical education ADM. As provided in 1970
division (M) of section 3317.02 of the Revised Code, such a 1971
child shall be counted in category one, two, three, four, five, 1972
or six special education ADM in the same proportion that the 1973
child is counted in formula ADM. 1974

(ii) A child with a disability described in section 1975
3317.013 of the Revised Code may be counted both in enrolled ADM 1976
and in category one, two, three, four, five, or six special 1977
education ADM and, if applicable, in category one, two, three, 1978
four, or five career-technical education ADM. As provided in 1979
division (M) of section 3317.02 of the Revised Code, such a 1980
child shall be counted in category one, two, three, four, five, 1981
or six special education ADM in the same proportion that the 1982
child is counted in enrolled ADM. 1983

(b) (i) A child enrolled in career-technical education 1984
programs or classes described in section 3317.014 of the Revised 1985

Code may be counted both in formula ADM and category one, two, 1986
three, four, or five career-technical education ADM and, if 1987
applicable, in category one, two, three, four, five, or six 1988
special education ADM. Such a child shall be counted in category 1989
one, two, three, four, or five career-technical education ADM in 1990
the same proportion as the percentage of time that the child 1991
spends in the career-technical education programs or classes. 1992

(ii) A child enrolled in career-technical education 1993
programs or classes described in section 3317.014 of the Revised 1994
Code may be counted both in enrolled ADM and category one, two, 1995
three, four, or five career-technical education ADM and, if 1996
applicable, in category one, two, three, four, five, or six 1997
special education ADM. Such a child shall be counted in category 1998
one, two, three, four, or five career-technical education ADM in 1999
the same proportion as the percentage of time that the child 2000
spends in the career-technical education programs or classes. 2001

(4) Based on the information reported under this section, 2002
the department shall determine the total student count, as 2003
defined in section 3301.011 of the Revised Code, for each school 2004
district. 2005

(D) (1) The superintendent of each joint vocational school 2006
district shall report and certify to the department as of the 2007
last day of October, March, and June of each year the enrollment 2008
of students receiving services from schools under the 2009
superintendent's supervision so that the department can 2010
calculate the district's enrolled ADM, formula ADM, total ADM, 2011
category one through five career-technical education ADM, 2012
category one through three English learner ADM, category one 2013
through six special education ADM, and for purposes of 2014
provisions of law outside of Chapter 3317. of the Revised Code, 2015

average daily membership.	2016
The enrollment reported and certified by the	2017
superintendent, except as otherwise provided in this division,	2018
shall consist of the number of students in grades six through	2019
twelve receiving any educational services from the district,	2020
except that the following categories of students shall not be	2021
included in the determination:	2022
(a) Students enrolled in adult education classes;	2023
(b) Adjacent or other district joint vocational students	2024
enrolled in the district under an open enrollment policy	2025
pursuant to section 3313.98 of the Revised Code;	2026
(c) Students receiving services in the district pursuant	2027
to a compact, cooperative education agreement, or a contract,	2028
but who are entitled to attend school in a city, local, or	2029
exempted village school district whose territory is not part of	2030
the territory of the joint vocational district;	2031
(d) Students for whom tuition is payable pursuant to	2032
sections 3317.081 and 3323.141 of the Revised Code.	2033
(2) To enable the department to obtain the data needed to	2034
complete the calculation of payments pursuant to this chapter,	2035
each superintendent shall certify from the report provided under	2036
division (D) (1) of this section the enrollment for each of the	2037
following categories of students:	2038
(a) Students enrolled in each individual grade included in	2039
the joint vocational district schools, including any student	2040
described in division (D) (1) (b) of this section;	2041
(b) Children with disabilities receiving special education	2042
services for the category one disability described in division	2043

(A) of section 3317.013 of the Revised Code, including any student described in division (D) (1) (b) of this section;	2044 2045
(c) Children with disabilities receiving special education services for the category two disabilities described in division (B) of section 3317.013 of the Revised Code, including any student described in division (D) (1) (b) of this section;	2046 2047 2048 2049
(d) Children with disabilities receiving special education services for category three disabilities described in division (C) of section 3317.013 of the Revised Code, including any student described in division (D) (1) (b) of this section;	2050 2051 2052 2053
(e) Children with disabilities receiving special education services for category four disabilities described in division (D) of section 3317.013 of the Revised Code, including any student described in division (D) (1) (b) of this section;	2054 2055 2056 2057
(f) Children with disabilities receiving special education services for the category five disabilities described in division (E) of section 3317.013 of the Revised Code, including any student described in division (D) (1) (b) of this section;	2058 2059 2060 2061
(g) Children with disabilities receiving special education services for category six disabilities described in division (F) of section 3317.013 of the Revised Code, including any student described in division (D) (1) (b) of this section;	2062 2063 2064 2065
(h) Students receiving category one career-technical education services, described in division (A) (1) of section 3317.014 of the Revised Code, including any student described in division (D) (1) (b) of this section;	2066 2067 2068 2069
(i) Students receiving category two career-technical education services, described in division (A) (2) of section 3317.014 of the Revised Code, including any student described in	2070 2071 2072

division (D) (1) (b) of this section;	2073
(j) Students receiving category three career-technical education services, described in division (A) (3) of section 3317.014 of the Revised Code, including any student described in division (D) (1) (b) of this section;	2074 2075 2076 2077
(k) Students receiving category four career-technical education services, described in division (A) (4) of section 3317.014 of the Revised Code, including any student described in division (D) (1) (b) of this section;	2078 2079 2080 2081
(l) Students receiving category five career-technical education services, described in division (A) (5) of section 3317.014 of the Revised Code, including any student described in division (D) (1) (b) of this section;	2082 2083 2084 2085
(m) English learners described in division (A) of section 3317.016 of the Revised Code, including any student described in division (D) (1) (b) of this section;	2086 2087 2088
(n) English learners described in division (B) of section 3317.016 of the Revised Code, including any student described in division (D) (1) (b) of this section;	2089 2090 2091
(o) English learners described in division (C) of section 3317.016 of the Revised Code, including any student described in division (D) (1) (b) of this section;	2092 2093 2094
(p) Students who are economically disadvantaged, as defined by the department, including any student described in division (D) (1) (b) of this section. A student shall not be categorically excluded from the number reported under division (D) (2) (p) of this section based on anything other than family income.	2095 2096 2097 2098 2099 2100

The superintendent of each joint vocational school 2101
district shall also indicate the city, local, or exempted 2102
village school district in which each joint vocational district 2103
pupil is entitled to attend school pursuant to section 3313.64 2104
or 3313.65 of the Revised Code. 2105

(E) In each school of each city, local, exempted village, 2106
joint vocational, and cooperative education school district 2107
there shall be maintained a record of school enrollment, which 2108
record shall accurately show, for each day the school is in 2109
session, the actual enrollment in regular day classes. For the 2110
purpose of determining the enrollment of students, the 2111
enrollment figure of any school shall not include any pupils 2112
except those pupils described by division (A) or (D) of this 2113
section. The record of enrollment for each school shall be 2114
maintained in such manner that no pupil shall be counted as 2115
enrolled prior to the actual date of entry in the school and 2116
also in such manner that where for any cause a pupil permanently 2117
withdraws from the school that pupil shall not be counted as 2118
enrolled from and after the date of such withdrawal. There shall 2119
not be included in the enrollment of any school any of the 2120
following: 2121

(1) Any pupil who has graduated from the twelfth grade of 2122
a public or nonpublic high school; 2123

(2) Any pupil who is not a resident of the state; 2124

(3) Any pupil who was enrolled in the schools of the 2125
district during the previous school year when assessments were 2126
administered under section 3301.0711 of the Revised Code but did 2127
not take one or more of the assessments required by that section 2128
and was not excused pursuant to division (C) (1) or (3) of that 2129
section; 2130

(4) Any pupil who has attained the age of twenty-two 2131
years, except for veterans of the armed services whose 2132
attendance was interrupted before completing the recognized 2133
twelve-year course of the public schools by reason of induction 2134
or enlistment in the armed forces and who apply for reenrollment 2135
in the public school system of their residence not later than 2136
four years after termination of war or their honorable 2137
discharge; 2138

(5) Any pupil who has a certificate of high school 2139
equivalence as defined in section 5107.40 of the Revised Code. 2140

If, however, any veteran described by division (E) (4) of 2141
this section elects to enroll in special courses organized for 2142
veterans for whom tuition is paid under the provisions of 2143
federal laws, or otherwise, that veteran shall not be included 2144
in the enrollment of students determined under this section. 2145

Notwithstanding division (E) (3) of this section, the 2146
enrollment of any school may include a pupil who did not take an 2147
assessment required by section 3301.0711 of the Revised Code if 2148
the department of education and workforce grants a waiver from 2149
the requirement to take the assessment to the specific pupil and 2150
a parent is not paying tuition for the pupil pursuant to section 2151
3313.6410 of the Revised Code. The department may grant such a 2152
waiver only for good cause in accordance with rules adopted by 2153
the department. 2154

The enrolled ADM, formula ADM, total ADM, category one 2155
through five career-technical education ADM, category one 2156
through three English learner ADM, category one through six 2157
special education ADM, transportation ADM, and, for purposes of 2158
provisions of law outside of Chapter 3317. of the Revised Code, 2159
average daily membership of any school district shall be 2160

determined in accordance with rules adopted by the department. 2161

(F) (1) If a student attending a community school under 2162
Chapter 3314., a science, technology, engineering, and 2163
mathematics school established under Chapter 3326., or a 2164
college-preparatory boarding school established under Chapter 2165
3328. of the Revised Code is not included in the formula ADM 2166
calculated for the school district in which the student is 2167
entitled to attend school under section 3313.64 or 3313.65 of 2168
the Revised Code, the department shall adjust the formula ADM of 2169
that school district to include the student in accordance with 2170
division (C) (2) of this section. 2171

(2) If a student awarded an educational choice scholarship 2172
is not included in the formula ADM of the school district in 2173
which the student resides, the department shall adjust the 2174
formula ADM of that school district to include the student. 2175

(3) If a student awarded a scholarship under the Jon 2176
Peterson special needs scholarship program is not included in 2177
the formula ADM of the school district in which the student 2178
resides, the department shall adjust the formula ADM of that 2179
school district to include the student. 2180

(G) (1) (a) The superintendent of an institution operating a 2181
special education program pursuant to section 3323.091 of the 2182
Revised Code shall, for the programs under such superintendent's 2183
supervision, certify to the department, in the manner prescribed 2184
by the director of education and workforce, both of the 2185
following: 2186

(i) The unduplicated count of the number of all children 2187
with disabilities other than preschool children with 2188
disabilities receiving services at the institution for each 2189

category of disability described in divisions (A) to (F) of 2190
section 3317.013 of the Revised Code adjusted for the portion of 2191
the year each child is so enrolled; 2192

(ii) The unduplicated count of the number of all preschool 2193
children with disabilities in classes or programs for whom the 2194
district is eligible to receive funding under section 3317.0213 2195
of the Revised Code adjusted for the portion of the year each 2196
child is so enrolled, reported according to the categories 2197
prescribed in section 3317.013 of the Revised Code. 2198

(b) The superintendent of an institution with career- 2199
technical education units approved under section 3317.05 of the 2200
Revised Code shall, for the units under the superintendent's 2201
supervision, certify to the department the enrollment in those 2202
units, in the manner prescribed by the director of education and 2203
workforce. 2204

(2) The superintendent of each county board of 2205
developmental disabilities that maintains special education 2206
classes under section 3317.20 of the Revised Code or provides 2207
services to preschool children with disabilities pursuant to an 2208
agreement between the county board and the appropriate school 2209
district shall do both of the following: 2210

(a) Certify to the department, in the manner prescribed by 2211
the department, the enrollment in classes under section 3317.20 2212
of the Revised Code for each school district that has placed 2213
children in the classes; 2214

(b) Certify to the department, in the manner prescribed by 2215
the department, the unduplicated count of the number of all 2216
preschool children with disabilities enrolled in classes for 2217
which the board is eligible to receive funding under section 2218

3317.0213 of the Revised Code adjusted for the portion of the 2219
year each child is so enrolled, reported according to the 2220
categories prescribed in section 3317.013 of the Revised Code, 2221
and the number of those classes. 2222

(H) Except as provided in division (I) of this section, 2223
when any city, local, or exempted village school district 2224
provides instruction for a nonresident pupil whose attendance is 2225
unauthorized attendance as defined in section 3327.06 of the 2226
Revised Code, that pupil's enrollment shall not be included in 2227
that district's enrollment figure used in calculating the 2228
district's payments under this chapter. The reporting official 2229
shall report separately the enrollment of all pupils whose 2230
attendance in the district is unauthorized attendance, and the 2231
enrollment of each such pupil shall be credited to the school 2232
district in which the pupil is entitled to attend school under 2233
division (B) of section 3313.64 or section 3313.65 of the 2234
Revised Code as determined by the department. 2235

(I) This division shall not apply on or after September 2236
30, 2021. 2237

(1) A city, local, exempted village, or joint vocational 2238
school district admitting a scholarship student of a pilot 2239
project district pursuant to division (C) of section 3313.976 of 2240
the Revised Code may count such student in its enrollment. 2241

(2) In any year for which funds are appropriated for pilot 2242
project scholarship programs, a school district implementing a 2243
state-sponsored pilot project scholarship program that year 2244
pursuant to sections 3313.974 to 3313.979 of the Revised Code 2245
may count in its enrollment: 2246

(a) All children residing in the district and utilizing a 2247

scholarship to attend kindergarten in any alternative school, as 2248
defined in section 3313.974 of the Revised Code; 2249

(b) All children who were enrolled in the district in the 2250
preceding year who are utilizing a scholarship to attend an 2251
alternative school. 2252

(J) The superintendent of each cooperative education 2253
school district shall certify to the director of education and 2254
workforce, in a manner prescribed by the department, the 2255
applicable enrollments for all students in the cooperative 2256
education district, also indicating the city, local, or exempted 2257
village district where each pupil is entitled to attend school 2258
under section 3313.64 or 3313.65 of the Revised Code. 2259

(K) If the director of education and workforce determines 2260
that a component of the enrollment certified or reported by a 2261
district superintendent, or other reporting entity, is not 2262
correct, the director of education and workforce may order that 2263
the district's enrolled ADM, formula ADM, or both be adjusted in 2264
the amount of the error. 2265

Sec. 5747.75. As used in this section, "eligible tuition 2266
expenses" means the tuition paid to attend a nonchartered 2267
nonpublic school, excluding such tuition paid for a school year 2268
in which any portion of the tuition was paid from a scholarship 2269
account authorized by section 3310.24 of the Revised Code. 2270

A nonrefundable credit is allowed against a taxpayer's 2271
aggregate liability under section 5747.02 of the Revised Code 2272
~~for taxpayers with one or more dependents who attend a~~ 2273
~~nonchartered nonpublic school. The amount of the credit shall~~ 2274
equal to the lesser of the total eligible tuition expenses paid 2275
by the taxpayer and, if filing a joint return, the taxpayer's 2276

spouse during the taxable year for all of the taxpayer's 2277
dependents to attend ~~such a~~ nonchartered nonpublic school or the 2278
following amount, as applicable: 2279

(A) If the taxpayer's or, if filing a joint return, the 2280
taxpayer's and the taxpayer's ~~spouses'~~ spouse's total federal 2281
adjusted gross income is less than fifty thousand dollars for 2282
the taxable year, one thousand dollars; 2283

(B) If the taxpayer's or, if filing a joint return, the 2284
taxpayer's and the taxpayer's ~~spouses'~~ spouse's total federal 2285
adjusted gross income equals or exceeds fifty thousand dollars, 2286
one thousand five hundred dollars. 2287

The credit shall be claimed in the order prescribed by 2288
section 5747.98 of the Revised Code. 2289

Section 2. That existing sections 3317.02, 3317.022, 2290
3317.03, and 5747.75 of the Revised Code are hereby repealed. 2291

Section 3. All items in this act are hereby appropriated 2292
as designated out of any moneys in the state treasury to the 2293
credit of the designated fund. For all operating appropriations 2294
made in this act, those in the first column are for fiscal year 2295
2026 and those in the second column are for fiscal year 2027. 2296
The operating appropriations made in this act are in addition to 2297
any other operating appropriations made for these fiscal years. 2298

Section 4. 2299
2300

1 2 3 4 5

A EDU DEPARTMENT OF EDUCATION AND WORKFORCE

B General Revenue Fund

C	GRF 200550 Foundation Funding - All Students	\$0	\$51,000,000
D	TOTAL GRF General Revenue Fund	\$0	\$51,000,000
E	TOTAL ALL BUDGET FUND GROUPS	\$0	\$51,000,000

Section 5. Within the limits set forth in this act, the 2301
Director of Budget and Management shall establish accounts 2302
indicating the source and amount of funds for each appropriation 2303
made in this act, and shall determine the manner in which 2304
appropriation accounts shall be maintained. Expenditures from 2305
operating appropriations contained in this act shall be 2306
accounted for as though made in, and are subject to all 2307
applicable provisions of, the main operating appropriations act 2308
of the 136th General Assembly. 2309