

**As Introduced**

**135th General Assembly  
Regular Session  
2023-2024**

**S. B. No. 304**

**Senator Romanchuk**

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**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. 5

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

**Section 1.** That sections 3317.02, 3317.022, 3317.03, and 6  
5747.75 be amended and sections 3310.21, 3310.22, 3310.23, 7  
3310.24, 3310.25, and 3310.26 of the Revised Code be enacted to 8  
read as follows: 9

**Sec. 3310.21.** As used in this section and sections 3310.22 10  
to 3310.26 of the Revised Code: 11

(A) "Chartered nonpublic school" has the same meaning as 12  
in section 3310.01 of the Revised Code. 13

(B) "Community school" means a community school 14  
established under Chapter 3314. of the Revised Code. 15

(C) "Parent" has the same meaning as in section 3313.98 of 16  
the Revised Code. 17

(D) "Participating school" means a nonchartered nonpublic 18

school that participates in the nonchartered educational savings 19  
account program in accordance with section 3310.25 of the 20  
Revised Code. 21

(E) "Resident district" means the school district in which 22  
a student is entitled to attend school under section 3313.64 or 23  
3313.65 of the Revised Code. 24

(F) "Scholarship account" means an educational savings 25  
account established under section 3310.23 of the Revised Code. 26

(G) "School district" means a city, local, or exempted 27  
village school district. 28

(H) "STEM school" means a STEM school established under 29  
Chapter 3326. of the Revised Code. 30

**Sec. 3310.22.** (A) The nonchartered educational savings 31  
account program is established to begin operating for the 2025- 32  
2026 school year. The treasurer of state shall administer the 33  
program with the assistance of the department of education and 34  
workforce. Under the program, the treasurer of state shall 35  
establish an educational savings account for each participating 36  
student to purchase educational goods and services, including 37  
tuition at participating schools. Funding for each educational 38  
savings account shall be transferred by the department of 39  
education and workforce from the nonchartered educational 40  
savings account unit, as defined in section 3317.02 of the 41  
Revised Code, in accordance with section 3317.022 of the Revised 42  
Code. 43

(B) The department shall establish a system under which a 44  
student, parent, participating school, or any other individual 45  
may submit a complaint about an alleged violation of the 46  
program's requirements. The department shall investigate each 47

complaint that it receives. During the investigation, the 48  
department shall provide updates to and respond to questions 49  
from both the subject of the complaint and the party who 50  
submitted the complaint. The department shall complete each 51  
investigation promptly. 52

Upon completion of an investigation, the department shall 53  
submit to the party who submitted a complaint, the subject of 54  
the complaint, and the treasurer of state a report regarding the 55  
investigation's findings, including whether the program's 56  
requirements were violated. If the department's report indicates 57  
the program's requirements were violated, the treasurer of state 58  
shall determine a resolution to the complaint and require 59  
corrective actions to be taken, including remediation plans and 60  
other potential consequences for the subject of the complaint. 61

(C) The treasurer of state shall establish due process 62  
procedures for individuals and participating schools who are 63  
determined noncompliant with the requirements of the program 64  
under this section and sections 3310.24 and 3310.25 of the 65  
Revised Code. The procedures shall provide an individual or 66  
school with at least a notice of the noncompliance 67  
determination, an opportunity for a hearing regarding it, and an 68  
opportunity to appeal it prior to the treasurer of state 69  
determining a resolution or undertaking any action regarding it. 70

**Sec. 3310.23.** (A) Not later than March 1, 2025, the 71  
treasurer of state shall develop an application procedure for 72  
the nonchartered educational savings account program. Under the 73  
procedure, the treasurer of state shall open an application 74  
period for a school year on the first day of March immediately 75  
prior to the first day of July of that school year. The parent 76  
of a student enrolled in a participating school may submit an 77

application to participate in the program during that 78  
application period. The treasurer of state shall accept and 79  
process each application that is submitted. The application 80  
shall require the parent to do all of the following: 81

(1) Provide the student's and parent's names and address; 82

(2) Provide documentation verifying the student's 83  
enrollment and attendance at a participating school; 84

(3) Provide the student's participating school's tuition 85  
and fee schedule; 86

(4) Affirm that the student will take a nationally 87  
recognized standardized achievement assessment; 88

(5) If the parent is reapplying for a scholarship account 89  
in accordance with division (C) of this section, provide the 90  
student's nationally recognized standardized achievement 91  
assessment scores for the prior school year. As a matter of 92  
convenience, the student's participating school may submit the 93  
nationally recognized standardized achievement assessment scores 94  
on behalf of the student's parent. 95

(6) Affirm the parent will maintain records and related 96  
documentation regarding educational expenses on which the parent 97  
spends funds from the scholarship account, including any 98  
receipts for tuition, fees, textbooks, and curriculum materials; 99

(7) Affirm the parent will not enroll the student in a 100  
school district, community school, STEM school, or chartered 101  
nonpublic school while the student is participating in the 102  
program; 103

(8) Affirm the parent has not or will not claim a credit 104  
under section 5747.75 of the Revised Code on the basis of 105

expenses that are not eligible tuition expenses, as defined in 106  
that section; 107

(9) Affirm the parent will not use funds in a scholarship 108  
account for any purpose other than those listed in division (A) 109  
of section 3310.24 of the Revised Code; 110

(10) Provide other information determined necessary by the 111  
treasurer of state. 112

(B) For an educational savings account sought for the 113  
2025-2026 school year, and for each school year thereafter, the 114  
treasurer of state shall approve a completed application 115  
submitted on behalf of a student, and establish an educational 116  
savings account for that student, if both of the following 117  
apply: 118

(1) The student is enrolling in any of grades kindergarten 119  
through twelve in a participating school for the school year for 120  
which an account is sought. 121

(2) The student's parent has not claimed a credit under 122  
section 5747.75 of the Revised Code on the basis of expenses 123  
that are not eligible tuition expenses, as defined in that 124  
section. 125

(C) A student for whom an educational savings account is 126  
established under this section for a school year shall be 127  
required to reapply under this section to have an account 128  
established for a subsequent school year. 129

The treasurer of state shall notify parents of students 130  
for whom a scholarship account is established of the renewal 131  
process, the deadline for renewal, and that failure to renew in 132  
a timely manner may result in a temporary suspension of access 133  
to funds until an account is renewed. The treasurer of state 134

shall provide support to ensure a smooth transition from school 135  
year to school year for renewing parents and students. 136

(D) To the extent practicable, the treasurer of state 137  
shall establish a scholarship account prior to the start of the 138  
school year for which it is sought if the parent submits an 139  
application prior to the school year's start. 140

**Sec. 3310.24.** (A) Funds transferred by the department of 141  
education and workforce under section 3317.022 of the Revised 142  
Code to a scholarship account established for a student shall be 143  
used by the student's parent for either of the following 144  
purposes: 145

(1) Tuition and fees at a participating school; 146

(2) Curriculum, textbooks, instructional materials, and 147  
supplies. 148

(B) Upon request of the parent of a student for whom a 149  
scholarship account is established, the treasurer of state shall 150  
disburse funds from that account by either of the following 151  
methods as selected by the parent: 152

(1) The treasurer of state shall disburse funds directly 153  
to an approved vendor who provides educational goods or services 154  
described in division (A) of this section to the student. The 155  
treasurer of state shall establish a process to solicit and 156  
approve vendors for the purposes of this section. Under that 157  
process, a participating school that complies with the 158  
requirements prescribed under section 3310.25 of the Revised 159  
Code shall be considered an approved vendor. 160

(2) The treasurer of state shall disburse funds to 161  
reimburse the student's parent for any costs incurred by the 162  
parent for educational goods or services described in division 163

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

(C) Any refund or other repayment of funds by a 169  
participating school or other educational provider shall be 170  
returned to the student's scholarship account. Such a refund or 171  
repayment shall not be made directly to the student or the 172  
student's parent. 173

(D) If a student for whom a scholarship account has been 174  
established for a school year disenrolls from the student's 175  
participating school and does not enroll in a different 176  
participating school during that school year, the treasurer of 177  
state shall transfer the balance of any funds in the student's 178  
account, including any prorated refund from a participating 179  
school, to the department of education and workforce. The 180  
department shall distribute those funds as follows: 181

(1) If the student enrolls in a school district, community 182  
school, or STEM school, the department shall distribute the 183  
funds to that district or school. 184

(2) If the student enrolls in a chartered nonpublic school 185  
or a nonchartered nonpublic school that is not a participating 186  
school, or if the student receives home education in accordance 187  
with section 3321.042 of the Revised Code, the department shall 188  
distribute those funds to the student's resident district. 189

(E) If the parent of a student for whom a scholarship 190  
account is established for a school year reapplies to have an 191  
account established for the immediately subsequent school year, 192

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

(F) If the parent of a student for whom a scholarship 197  
account is established for a school year does not reapply to 198  
have a new account established for the immediately subsequent 199  
school year, the treasurer of state shall, on the thirteenth day 200  
of June of the school year for which the account is established, 201  
transfer the balance of any funds in the student's old account 202  
to the department. The department shall distribute those funds 203  
to the school district, community school, or STEM school in 204  
which the students enrolls in the subsequent school year. If the 205  
student has graduated high school or does not enroll in a 206  
district or school, or receive a home education in accordance 207  
with section 3321.042 of the Revised Code, in the subsequent 208  
school year, the department shall distribute those funds to the 209  
student's resident district. 210

(G) Nothing in this section prohibits the parent of a 211  
student for whom a scholarship account is established from 212  
making payments for the costs of educational goods and services 213  
not covered by the funds in that account. However, the parent of 214  
a student shall not deposit funds in the student's scholarship 215  
account. 216

(H) The treasurer of state may conduct random audits to 217  
verify that parents are using funds from a student's scholarship 218  
account in accordance with this section. If the treasurer of 219  
state determines a misuse of funds, the treasurer of state shall 220  
take any action the treasurer of state determines appropriate, 221  
including suspension or termination of a student's participation 222



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

(1) The treasurer of state shall not regulate the curriculum, instructional methods, or other aspects of a school's educational program. 251  
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(2) The program does not expand the authority of the treasurer of state to impose on nonchartered nonpublic schools any additional requirements beyond those expressly prescribed under the program. 254  
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(3) Nonchartered nonpublic schools that participate in the program shall be given maximum freedom to provide for the educational needs of their students. 258  
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(D) The treasurer of state may remove a nonchartered nonpublic school from the list of schools participating in the program if the treasurer of state determines the school has failed to comply with the requirements prescribed under this section. 261  
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(E) (1) The treasurer of state shall provide the department with the list of nonchartered nonpublic schools that participate in the program. 266  
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(2) Annually, the department shall do all of the following regarding each nonchartered nonpublic school that participates in the program: 269  
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(a) Verify the school has filed with the department, in accordance with section 3301.0732 of the Revised Code, a copy of the report prescribed under section 3301.07 of the Revised Code; 272  
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(b) Request from the board of health of the city or general health district in which the school's physical location is located a copy of any report of any inspection conducted by the board of health of that physical location; 275  
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<u>(c) Request from the state fire marshal a copy of any</u>	279
<u>report of any fire inspection of the school's physical location;</u>	280
<u>(d) Prepare and submit to the treasurer of state a report</u>	281
<u>regarding whether, based on the information collected under</u>	282
<u>divisions (E) (2) (a) to (c) of this section, the school is</u>	283
<u>compliant with the minimum education standards and health, fire,</u>	284
<u>and safety laws.</u>	285
<u>(3) If the department's report under division (E) (2) (d) of</u>	286
<u>this section demonstrates that a school is not compliant, the</u>	287
<u>treasurer of state shall take any action the treasurer of state</u>	288
<u>determines appropriate against the school.</u>	289
<u>(F) The treasurer of state may conduct random audits to</u>	290
<u>verify that nonchartered nonpublic schools that participate in</u>	291
<u>the program are using funds received under the program in</u>	292
<u>accordance with this section. If the treasurer of state</u>	293
<u>determines a misuse of funds, the treasurer of state shall take</u>	294
<u>any action the treasurer of state determines appropriate,</u>	295
<u>including suspension or termination of a school's participation</u>	296
<u>in the program.</u>	297
<b><u>Sec. 3310.26. (A) As used in this section:</u></b>	298
<u>(1) "Adjusted gross income" has the same meaning as in</u>	299
<u>section 5747.01 of the Revised Code.</u>	300
<u>(2) "Base amount" means an amount equal to the statewide</u>	301
<u>average base cost per pupil, as defined in section 3317.02 of</u>	302
<u>the Revised Code, for the fiscal year multiplied by 0.90.</u>	303
<u>(3) "Constant multiplier" means 0.50.</u>	304
<u>(4) "Federal poverty level multiplier" means a percentage</u>	305
<u>equal to the student's family income percentage of the federal</u>	306

poverty guidelines for the fiscal year. 307

(5) "Federal poverty guidelines" has the same meaning as 308  
in section 5101.46 of the Revised Code. 309

(6) "Minimum amount" means an amount equal to the state 310  
wide average base cost per pupil for the fiscal year multiplied 311  
by 0.10. 312

(7) "Power equation" means the following formula: 313

The federal poverty level multiplier X ln(constant 314  
multiplier) 315

(B) The department of education and workforce shall 316  
determine the scholarship amount for a student for whom a 317  
scholarship account is established for a fiscal year, as 318  
follows: 319

(1) For a student with a family adjusted gross income at 320  
or below four hundred fifty per cent of the federal poverty 321  
guidelines for the fiscal year, the base amount; 322

(2) For a student with a family adjusted gross income 323  
above four hundred fifty per cent of the federal poverty 324  
guidelines, an amount calculated according to the following 325  
formula: 326

The base amount X (1 / the constant multiplier)<sup>4.5</sup> X 327  
e<sup>power equation</sup> 328

If the amount calculated for a student under division (B) 329  
(2) of this division is less than the minimum amount, the 330  
student's scholarship amount shall be the minimum amount. 331

(C) For the purposes of calculating a scholarship amount 332  
for a student under this section, the department shall require a 333

student's parent to submit documentation regarding the student's 334  
family income. The department shall use the documentation 335  
submitted for the first school year that the student has a 336  
scholarship amount calculated under this section to calculate 337  
the amount for that school year and each subsequent school year, 338  
unless, for a subsequent school year, the parent requests the 339  
department recalculate the student's scholarship amount based on 340  
updated documentation. 341

A parent shall submit documentation, or a request for a 342  
recalculation, to the department in a form and manner prescribed 343  
by the department. 344

**Sec. 3317.02.** As used in this chapter: 345

(A) "Alternative school" has the same meaning as in 346  
section 3313.974 of the Revised Code. 347

(B) "Autism scholarship unit" means a unit that consists 348  
of all of the students for whom autism scholarships are awarded 349  
under section 3310.41 of the Revised Code. 350

(C) For fiscal years 2024 and 2025, a district's "base 351  
cost enrolled ADM" for a fiscal year means the greater of the 352  
following: 353

(1) The district's enrolled ADM for the previous fiscal 354  
year; 355

(2) The average of the district's enrolled ADM for the 356  
previous three fiscal years. 357

(D) (1) "Base cost per pupil" means the following for a 358  
city, local, or exempted village school district: 359

(a) For fiscal years 2024 and 2025, the aggregate base 360  
cost calculated for that district for that fiscal year under 361

section 3317.011 of the Revised Code divided by the district's 362  
base cost enrolled ADM for that fiscal year; 363

(b) For fiscal year 2026 and each fiscal year thereafter, 364  
an amount calculated in a manner determined by the general 365  
assembly. 366

(2) "Base cost per pupil" means the following for a joint 367  
vocational school district: 368

(a) For fiscal years 2024 and 2025, the aggregate base 369  
cost calculated for that district for that fiscal year under 370  
section 3317.012 of the Revised Code divided by the district's 371  
base cost enrolled ADM for that fiscal year; 372

(b) For fiscal year 2026 and each fiscal year thereafter, 373  
an amount calculated in a manner determined by the general 374  
assembly. 375

(E) (1) "Category one career-technical education ADM" means 376  
the enrollment of students during the school year on a full-time 377  
equivalency basis in career-technical education programs 378  
described in division (A) (1) of section 3317.014 of the Revised 379  
Code and, in the case of a funding unit that is a city, local, 380  
exempted village, or joint vocational school district, certified 381  
under division (B) (11) or (D) (2) (h) of section 3317.03 of the 382  
Revised Code or, in the case of the community and STEM school 383  
unit, reported by all community and STEM schools statewide under 384  
divisions (B) (4) and (5) of section 3314.08 of the Revised Code 385  
and division (D) of section 3326.32 of the Revised Code. 386

(2) "Category two career-technical education ADM" means 387  
the enrollment of students during the school year on a full-time 388  
equivalency basis in career-technical education programs 389  
described in division (A) (2) of section 3317.014 of the Revised 390

Code and, in the case of a funding unit that is a city, local, 391  
exempted village, or joint vocational school district, certified 392  
under division (B) (12) or (D) (2) (i) of section 3317.03 of the 393  
Revised Code or, in the case of the community and STEM school 394  
unit, reported by all community and STEM schools statewide under 395  
divisions (B) (4) and (5) of section 3314.08 of the Revised Code 396  
and division (D) of section 3326.32 of the Revised Code. 397

(3) "Category three career-technical education ADM" means 398  
the enrollment of students during the school year on a full-time 399  
equivalency basis in career-technical education programs 400  
described in division (A) (3) of section 3317.014 of the Revised 401  
Code and, in the case of a funding unit that is a city, local, 402  
exempted village, or joint vocational school district, certified 403  
under division (B) (13) or (D) (2) (j) of section 3317.03 of the 404  
Revised Code or, in the case of the community and STEM school 405  
unit, reported by all community and STEM schools statewide under 406  
divisions (B) (4) and (5) of section 3314.08 of the Revised Code 407  
and division (D) of section 3326.32 of the Revised Code. 408

(4) "Category four career-technical education ADM" means 409  
the enrollment of students during the school year on a full-time 410  
equivalency basis in career-technical education programs 411  
described in division (A) (4) of section 3317.014 of the Revised 412  
Code and, in the case of a funding unit that is a city, local, 413  
exempted village, or joint vocational school district, certified 414  
under division (B) (14) or (D) (2) (k) of section 3317.03 of the 415  
Revised Code or, in the case of the community and STEM school 416  
unit, reported by all community and STEM schools statewide under 417  
divisions (B) (4) and (5) of section 3314.08 of the Revised Code 418  
and division (D) of section 3326.32 of the Revised Code. 419

(5) "Category five career-technical education ADM" means 420

the enrollment of students during the school year on a full-time 421  
equivalency basis in career-technical education programs 422  
described in division (A) (5) of section 3317.014 of the Revised 423  
Code and, in the case of a funding unit that is a city, local, 424  
exempted village, or joint vocational school district, certified 425  
under division (B) (15) or (D) (2) (1) of section 3317.03 of the 426  
Revised Code or, in the case of the community and STEM school 427  
unit, reported by all community and STEM schools statewide under 428  
divisions (B) (4) and (5) of section 3314.08 of the Revised Code 429  
and division (D) of section 3326.32 of the Revised Code. 430

(F) (1) "Category one English learner ADM" means the full- 431  
time equivalent number of English learners described in division 432  
(A) of section 3317.016 of the Revised Code and, in the case of 433  
a funding unit that is a city, local, exempted village, or joint 434  
vocational school district, certified under division (B) (16) or 435  
(D) (2) (m) of section 3317.03 of the Revised Code or, in the case 436  
of the community and STEM school unit, reported by all community 437  
and STEM schools statewide under division (B) (6) of section 438  
3314.08 of the Revised Code and division (E) of section 3326.32 439  
of the Revised Code. 440

(2) "Category two English learner ADM" means the full-time 441  
equivalent number of English learners described in division (B) 442  
of section 3317.016 of the Revised Code and, in the case of a 443  
funding unit that is a city, local, exempted village, or joint 444  
vocational school district, certified under division (B) (17) or 445  
(D) (2) (n) of section 3317.03 of the Revised Code or, in the case 446  
of the community and STEM school unit, reported by all community 447  
and STEM schools statewide under division (B) (6) of section 448  
3314.08 of the Revised Code and division (E) of section 3326.32 449  
of the Revised Code. 450



(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. 482

(3) "Category three special education ADM" means the full- 483  
time equivalent number of students receiving special education 484  
services for those disabilities specified in division (C) of 485  
section 3317.013 of the Revised Code, and, in the case of a 486  
funding unit that is a city, local, exempted village, or joint 487  
vocational school district, certified under division (B)(7) or 488  
(D)(2)(d) of section 3317.03 of the Revised Code or, in the case 489  
of the community and STEM school unit, reported by all community 490  
and STEM schools statewide under division (B)(3) of section 491  
3314.08 of the Revised Code and division (C) of section 3326.32 492  
of the Revised Code. 493

(4) "Category four special education ADM" means the full- 494  
time equivalent number of students receiving special education 495  
services for those disabilities specified in division (D) of 496  
section 3317.013 of the Revised Code and, in the case of a 497  
funding unit that is a city, local, exempted village, or joint 498  
vocational school district, certified under division (B)(8) or 499  
(D)(2)(e) of section 3317.03 of the Revised Code or, in the case 500  
of the community and STEM school unit, reported by all community 501  
and STEM schools statewide under division (B)(3) of section 502  
3314.08 of the Revised Code and division (C) of section 3326.32 503  
of the Revised Code. 504

(5) "Category five special education ADM" means the full- 505  
time equivalent number of students receiving special education 506  
services for the disabilities specified in division (E) of 507  
section 3317.013 of the Revised Code and, in the case of a 508  
funding unit that is a city, local, exempted village, or joint 509  
vocational school district, certified under division (B)(9) or 510  
(D)(2)(f) of section 3317.03 of the Revised Code or, in the case 511

of the community and STEM school unit, reported by all community 512  
and STEM schools statewide under division (B) (3) of section 513  
3314.08 of the Revised Code and division (C) of section 3326.32 514  
of the Revised Code. 515

(6) "Category six special education ADM" means the full- 516  
time equivalent number of students receiving special education 517  
services for the disabilities specified in division (F) of 518  
section 3317.013 of the Revised Code and, in the case of a 519  
funding unit that is a city, local, exempted village, or joint 520  
vocational school district certified under division (B) (10) or 521  
(D) (2) (g) of section 3317.03 of the Revised Code or, in the case 522  
of the community and STEM school unit, reported by all community 523  
and STEM schools statewide under division (B) (3) of section 524  
3314.08 of the Revised Code and division (C) of section 3326.32 525  
of the Revised Code. 526

(H) "Community and STEM school unit" means a unit that 527  
consists of all of the students enrolled in community schools 528  
established under Chapter 3314. of the Revised Code and science, 529  
technology, engineering, and mathematics schools established 530  
under Chapter 3326. of the Revised Code. 531

(I) (1) "Economically disadvantaged index for a school 532  
district" means the following: 533

(a) For fiscal years 2024 and 2025, the square of the 534  
quotient of that district's percentage of students in its 535  
enrolled ADM who are identified as economically disadvantaged as 536  
defined by the department of education and workforce, divided by 537  
the percentage of students in the statewide ADM identified as 538  
economically disadvantaged. For purposes of this calculation: 539

(i) For a city, local, or exempted village school 540

district, the "statewide ADM" equals the sum of the following:	541
(I) The enrolled ADM for all city, local, and exempted village school districts combined;	542 543
(II) The statewide enrollment of students in community schools established under Chapter 3314. of the Revised Code;	544 545
(III) The statewide enrollment of students in science, technology, engineering, and mathematics schools established under Chapter 3326. of the Revised Code.	546 547 548
(ii) For a joint vocational school district, the "statewide ADM" equals the sum of the enrolled ADM for all joint vocational school districts combined.	549 550 551
(b) For fiscal year 2026 and each fiscal year thereafter, an index calculated in a manner determined by the general assembly.	552 553 554
(2) "Economically disadvantaged index for a community or STEM school" means the following:	555 556
(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.	557 558 559 560 561 562 563 564
(b) For fiscal year 2026 and each fiscal year thereafter, an index calculated in a manner determined by the general assembly.	565 566 567
(J) "Educational choice scholarship unit" means a unit	568

that consists of all of the students for whom educational choice 569  
scholarships are awarded under sections 3310.03 and 3310.032 of 570  
the Revised Code. 571

(K) "Enrolled ADM" means the following: 572

(1) For a city, local, or exempted village school 573  
district, the enrollment reported under division (A) of section 574  
3317.03 of the Revised Code, as verified by the department and 575  
adjusted if so ordered under division (K) of that section, and 576  
as further adjusted by the department, as follows: 577

(a) Add the students described in division (A) (1) (b) of 578  
section 3317.03 of the Revised Code; 579

(b) Subtract the students counted under divisions (A) (2) 580  
(a), (b), (d), (g), (h), (i), ~~and~~ (j), and (k) of section 581  
3317.03 of the Revised Code; 582

(c) Count only twenty per cent of the number of joint 583  
vocational school district students counted under division (A) 584  
(3) of section 3317.03 of the Revised Code; 585

(d) Add twenty per cent of the number of students who are 586  
entitled to attend school in the district under section 3313.64 587  
or 3313.65 of the Revised Code and are enrolled in another 588  
school district under a career-technical education compact; 589

(e) Add twenty per cent of the number of students 590  
described in division (A) (1) (b) of section 3317.03 of the 591  
Revised Code who enroll in a joint vocational school district or 592  
under a career-technical education compact. 593

(2) For a joint vocational school district, the final 594  
number verified by the department, based on the enrollment 595  
reported and certified under division (D) of section 3317.03 of 596

the Revised Code, as adjusted, if so ordered, under division (K) 597  
of that section, and as further adjusted by the department by 598  
adding the students described in division (D) (1) (b) of section 599  
3317.03 of the Revised Code; 600

(3) For the community and STEM school unit, the sum of the 601  
number of students reported as enrolled in community schools 602  
under divisions (B) (1) and (2) of section 3314.08 of the Revised 603  
Code and the number of students reported as enrolled in STEM 604  
schools under division (A) of section 3326.32 of the Revised 605  
Code; 606

(4) For the educational choice scholarship unit, the 607  
number of students for whom educational choice scholarships are 608  
awarded under sections 3310.03 and 3310.032 of the Revised Code 609  
as reported under division (A) (2) (g) of section 3317.03 of the 610  
Revised Code; 611

(5) For the pilot project scholarship unit, the number of 612  
students for whom pilot project scholarships are awarded under 613  
sections 3313.974 to 3313.979 of the Revised Code as reported 614  
under division (A) (2) (b) of section 3317.03 of the Revised Code; 615

(6) For the autism scholarship unit, the number of 616  
students for whom autism scholarships are awarded under section 617  
3310.41 of the Revised Code as reported under division (A) (2) (h) 618  
of section 3317.03 of the Revised Code; 619

(7) For the Jon Peterson special needs scholarship unit, 620  
the number of students for whom Jon Peterson special needs 621  
scholarships are awarded under sections 3310.51 to 3310.64 of 622  
the Revised Code as reported under division (A) (2) (h) of section 623  
3317.03 of the Revised Code; 624

(8) For the nonchartered educational savings account unit, 625

the number of students for whom educational savings accounts are 626  
established under sections 3310.21 to 3310.26 of the Revised 627  
Code as reported under division (A) (2) (k) of section 3317.03 of 628  
the Revised Code. 629

(L) (1) "Formula ADM" means, for a city, local, or exempted 630  
village school district, the enrollment reported under division 631  
(A) of section 3317.03 of the Revised Code, as verified by the 632  
department and adjusted if so ordered under division (K) of that 633  
section, and as further adjusted by the department, as follows: 634

(a) Count only twenty per cent of the number of joint 635  
vocational school district students counted under division (A) 636  
(3) of section 3317.03 of the Revised Code; 637

(b) Add twenty per cent of the number of students who are 638  
entitled to attend school in the district under section 3313.64 639  
or 3313.65 of the Revised Code and are enrolled in another 640  
school district under a career-technical education compact. 641

(2) "Formula ADM" means, for a joint vocational school 642  
district, the final number verified by the department, based on 643  
the enrollment reported and certified under division (D) of 644  
section 3317.03 of the Revised Code, as adjusted, if so ordered, 645  
under division (K) of that section. 646

(M) "FTE basis" means a count of students based on full- 647  
time equivalency, in accordance with rules adopted by the 648  
department pursuant to section 3317.03 of the Revised Code. In 649  
adopting its rules under this division, the department shall 650  
provide for counting any student in category one, two, three, 651  
four, five, or six special education ADM or in category one, 652  
two, three, four, or five career-technical education ADM in the 653  
same proportion the student is counted in enrolled ADM and 654

formula ADM. 655

(N) For fiscal years 2024 and 2025, "funding base" means, 656  
for a city, local, or exempted village school district, the sum 657  
of the following as calculated by the department: 658

(1) The district's "general funding base," which equals 659  
the amount calculated as follows: 660

(a) Compute the sum of the following: 661

(i) The amount calculated for the district for fiscal year 662  
2020 under division (A) (1) of Section 265.220 of H.B. 166 of the 663  
133rd general assembly after any adjustments required under 664  
Section 265.227 of H.B. 166 of the 133rd general assembly and 665  
prior to any funding reductions authorized by Executive Order 666  
2020-19D, "Implementing Additional Spending Controls to Balance 667  
the State Budget" issued on May 7, 2020; 668

(ii) For fiscal years 2024 and 2025, the district's 669  
payments for fiscal year 2020 under divisions (C) (1), (3), and 670  
(4) of section 3313.981 of the Revised Code as those divisions 671  
existed prior to September 30, 2021. 672

(b) Subtract from the amount calculated in division (N) (1) 673  
(a) of this section the sum of the following: 674

(i) The following difference: 675

(The amount paid to the district under division (A) (5) of 676  
section 3317.022 of the Revised Code, as that division existed 677  
prior to September 30, 2021, for fiscal year 2019) - (the 678  
amounts deducted from the district and paid to a community 679  
school under division (C) (1) (e) of section 3314.08 of the 680  
Revised Code or a science, technology, engineering, and 681  
mathematics school under division (E) of section 3326.33 of the 682



Revised Code as those divisions existed prior to September 30, 683  
2021, for fiscal year 2020 in accordance with division (A) of 684  
Section 265.235 of H.B. 166 of the 133rd general assembly) 685

(ii) The payments deducted from the district and paid to a 686  
community school for fiscal year 2020 under divisions (C)(1)(a), 687  
(b), (c), (d), (e), (f), and (g) of section 3314.08 of the 688  
Revised Code as those divisions existed prior to September 30, 689  
2021, in accordance with division (A) of Section 265.230 of H.B. 690  
166 of the 133rd general assembly; 691

(iii) The payments deducted from the district and paid to 692  
a science, technology, engineering, and mathematics school for 693  
fiscal year 2020 under divisions (A), (B), (C), (D), (E), (F), 694  
and (G) of section 3326.33 of the Revised Code as those 695  
divisions existed prior to September 30, 2021, in accordance 696  
with division (A) of Section 265.235 of H.B. 166 of the 133rd 697  
general assembly; 698

(iv) The payments deducted from the district under 699  
division (C) of section 3310.08 of the Revised Code as that 700  
division existed prior to September 30, 2021, division (C)(2) of 701  
section 3310.41 of the Revised Code as that division existed 702  
prior to September 30, 2021, and former section 3310.55 of the 703  
Revised Code for fiscal year 2020 and, in the case of a pilot 704  
project school district as defined in section 3313.975 of the 705  
Revised Code, the funds deducted from the district under Section 706  
265.210 of H.B. 166 of the 133rd general assembly to operate the 707  
pilot project scholarship program for fiscal year 2020 under 708  
sections 3313.974 to 3313.979 of the Revised Code; 709

(v) For fiscal years 2024 and 2025, the payments 710  
subtracted from the district for fiscal year 2020 under 711  
divisions (B)(1) and (3) of section 3313.981 of the Revised Code 712

as those divisions existed prior to September 30, 2021. 713

(2) The district's "disadvantaged pupil impact aid funding 714  
base," which equals the following difference: 715

(The amount paid to the district under division (A) (5) of 716  
section 3317.022 of the Revised Code, as that division existed 717  
prior to September 30, 2021, for fiscal year 2019) - (the 718  
amounts deducted from the district and paid to a community 719  
school under division (C) (1) (e) of section 3314.08 of the 720  
Revised Code or a science, technology, engineering, and 721  
mathematics school under division (E) of section 3326.33 of the 722  
Revised Code as those divisions existed prior to September 30, 723  
2021, for fiscal year 2020 in accordance with division (A) of 724  
Section 265.235 of H.B. 166 of the 133rd general assembly) 725

(O) For fiscal years 2024 and 2025, "funding base" means, 726  
for a joint vocational school district, the sum of the following 727  
as calculated by the department: 728

(1) The district's "general funding base," which equals 729  
the amount calculated as follows: 730

(a) Compute the sum of the following: 731

(i) The district's payments for fiscal year 2020 under 732  
Section 265.225 of H.B. 166 of the 133rd general assembly after 733  
any adjustments required under Section 265.227 of H.B. 166 of 734  
the 133rd general assembly; 735

(ii) For fiscal years 2024 and 2025, the district's 736  
payments for fiscal year 2020 under divisions (D) (1) and (2) of 737  
section 3313.981 of the Revised Code as those divisions existed 738  
prior to September 30, 2021. 739

(b) Subtract from the amount paid to the district under 740

division (A) (3) of section 3317.16 of the Revised Code, as that 741  
division existed prior to September 30, 2021, for fiscal year 742  
2019. 743

(2) The district's "disadvantaged pupil impact aid funding 744  
base," which equals the amount paid to the district under 745  
division (A) (3) of section 3317.16 of the Revised Code, as that 746  
division existed prior to September 30, 2021, for fiscal year 747  
2019. 748

(P) For fiscal years 2024 and 2025, "funding base" for a 749  
community school means the following: 750

(1) For a community school that was in operation for the 751  
entirety of fiscal year 2020, the amount paid to the school for 752  
that fiscal year under division (C) (1) of section 3314.08 of the 753  
Revised Code as that division existed prior to September 30, 754  
2021, in accordance with division (A) of Section 265.230 of H.B. 755  
166 of the 133rd general assembly and the amount, if any, paid 756  
to the school for that fiscal year under section 3314.085 of the 757  
Revised Code in accordance with division (B) of Section 265.230 758  
of H.B. 166 of the 133rd general assembly; 759

(2) For a community school that was in operation for part 760  
of fiscal year 2020, the amount that would have been paid to the 761  
school for that fiscal year under division (C) (1) of section 762  
3314.08 of the Revised Code as that division existed prior to 763  
September 30, 2021, in accordance with division (A) of Section 764  
265.230 of H.B. 166 of the 133rd general assembly if the school 765  
had been in operation for the entirety of that fiscal year, as 766  
calculated by the department, and the amount that would have 767  
been paid to the school for that fiscal year under section 768  
3314.085 of the Revised Code in accordance with division (B) of 769  
Section 265.230 of H.B. 166 of the 133rd general assembly, if 770

any, if the school had been in operation for the entirety of 771  
that fiscal year, as calculated by the department; 772

(3) For a community school that was not in operation for 773  
fiscal year 2020, the amount that would have been paid to the 774  
school if it was in operation for that school year under 775  
division (C) (1) of section 3314.08 of the Revised Code as that 776  
division existed prior to September 30, 2021, in accordance with 777  
division (A) of Section 265.230 of H.B. 166 of the 133rd general 778  
assembly if the school had been in operation for the entirety of 779  
that fiscal year, as calculated by the department, and the 780  
amount that would have been paid to the school for that fiscal 781  
year under section 3314.085 of the Revised Code in accordance 782  
with division (B) of Section 265.230 of H.B. 166 of the 133rd 783  
general assembly, if any, if the school had been in operation 784  
for the entirety of that fiscal year, as calculated by the 785  
department. 786

(Q) For fiscal years 2024 and 2025, "funding base" for a 787  
STEM school means the following: 788

(1) For a science, technology, engineering, and 789  
mathematics school that was in operation for the entirety of 790  
fiscal year 2020, the amount paid to the school for that fiscal 791  
year under section 3326.33 of the Revised Code as that section 792  
existed prior to September 30, 2021, in accordance with division 793  
(A) of Section 265.235 of H.B. 166 of the 133rd general assembly 794  
and the amount, if any, paid to the school for that fiscal year 795  
under section 3326.41 of the Revised Code in accordance with 796  
division (B) of Section 265.235 of H.B. 166 of the 133rd general 797  
assembly; 798

(2) For a science, technology, engineering, and 799  
mathematics school that was in operation for part of fiscal year 800

2020, the amount that would have been paid to the school for 801  
that fiscal year under section 3326.33 of the Revised Code as 802  
that section existed prior to September 30, 2021, in accordance 803  
with division (A) of Section 265.235 of H.B. 166 of the 133rd 804  
general assembly if the school had been in operation for the 805  
entirety of that fiscal year, as calculated by the department, 806  
and the amount that would have been paid to the school for that 807  
fiscal year under section 3326.41 of the Revised Code in 808  
accordance with division (B) of Section 265.235 of H.B. 166 of 809  
the 133rd general assembly, if any, if the school had been in 810  
operation for the entirety of that fiscal year, as calculated by 811  
the department; 812

(3) For a science, technology, engineering, and 813  
mathematics school that was not in operation for fiscal year 814  
2020, the amount that would have been paid to the school if it 815  
was in operation for that school year under section 3326.33 of 816  
the Revised Code as that section existed prior to September 30, 817  
2021, in accordance with division (A) of Section 265.235 of H.B. 818  
166 of the 133rd general assembly if the school had been in 819  
operation for the entirety of that fiscal year, as calculated by 820  
the department, and the amount that would have been paid to the 821  
school for that fiscal year under section 3326.41 of the Revised 822  
Code in accordance with division (B) of Section 265.235 of H.B. 823  
166 of the 133rd general assembly, if any, if the school had 824  
been in operation for the entirety of that fiscal year, as 825  
calculated by the department. 826

(R) "Funding unit" means any of the following: 827

(1) A city, local, exempted village, or joint vocational 828  
school district; 829

(2) The community and STEM school unit; 830

(3) The educational choice scholarship unit;	831
(4) The pilot project scholarship unit;	832
(5) The autism scholarship unit;	833
(6) The Jon Peterson special needs scholarship unit;	834
<u>(7) The nonchartered educational savings account unit.</u>	835
(S) "Jon Peterson special needs scholarship unit" means a	836
unit that consists of all of the students for whom Jon Peterson	837
scholarships are awarded under sections 3310.51 to 3310.64 of	838
the Revised Code.	839
(T) "Internet- or computer-based community school" has the	840
same meaning as in section 3314.02 of the Revised Code.	841
(U) "LRE student with a disability" means a child with a	842
disability who has an individualized education program providing	843
for the student to spend more than half of each school day in a	844
regular school setting with nondisabled students. For purposes	845
of this division, "individualized education program" and "child	846
with a disability" have the same meanings as in section 3323.01	847
of the Revised Code, and "LRE" is an abbreviation for "least	848
restrictive environment."	849
(V) "Medically fragile child" means a child to whom all of	850
the following apply:	851
(1) The child requires the services of a doctor of	852
medicine or osteopathic medicine at least once a week due to the	853
instability of the child's medical condition.	854
(2) The child requires the services of a registered nurse	855
on a daily basis.	856
(3) The child is at risk of institutionalization in a	857

hospital, skilled nursing facility, or intermediate care 858  
facility for individuals with intellectual disabilities. 859

(W) (1) A child may be identified as having an "other 860  
health impairment-major" if the child's condition meets the 861  
definition of "other health impaired" established in rules 862  
previously adopted by the department and if either of the 863  
following apply: 864

(a) The child is identified as having a medical condition 865  
that is among those listed by the department as conditions where 866  
a substantial majority of cases fall within the definition of 867  
"medically fragile child." 868

(b) The child is determined by the department to be a 869  
medically fragile child. A school district superintendent may 870  
petition the department for a determination that a child is a 871  
medically fragile child. 872

(2) A child may be identified as having an "other health 873  
impairment-minor" if the child's condition meets the definition 874  
of "other health impaired" established in rules previously 875  
adopted by the department but the child's condition does not 876  
meet either of the conditions specified in division (W) (1) (a) or 877  
(b) of this section. 878

(X) (1) For fiscal years 2024 and 2025, a city, local, 879  
exempted village, or joint vocational school district's, 880  
community school's, or STEM school's "general phase-in 881  
percentage" is equal to the percentage for that fiscal year that 882  
is determined by the general assembly. 883

(2) For fiscal years 2024 and 2025, a city, local, 884  
exempted village, or joint vocational school district's "phase- 885  
in percentage for disadvantaged pupil impact aid" is equal to 886

the percentage for that fiscal year that is determined by the 887  
general assembly. 888

(Y) "Pilot project scholarship unit" means a unit that 889  
consists of all of the students for whom pilot project 890  
scholarships are awarded under sections 3313.974 to 3313.979 of 891  
the Revised Code. 892

(Z) "Preschool child with a disability" means a child with 893  
a disability, as defined in section 3323.01 of the Revised Code, 894  
who is at least age three but is not of compulsory school age, 895  
as defined in section 3321.01 of the Revised Code, and who is 896  
not currently enrolled in kindergarten. 897

(AA) "Related services" includes: 898

(1) Child study, special education supervisors and 899  
coordinators, speech and hearing services, adaptive physical 900  
development services, occupational or physical therapy, teacher 901  
assistants for children with disabilities whose disabilities are 902  
described in division (B) of section 3317.013 or division (G) (3) 903  
of this section, behavioral intervention, interpreter services, 904  
work study, nursing services, and specialized integrative 905  
services as those terms are defined by the department; 906

(2) Speech and language services provided to any student 907  
with a disability, including any student whose primary or only 908  
disability is a speech and language disability; 909

(3) Any related service not specifically covered by other 910  
state funds but specified in federal law, including but not 911  
limited to, audiology and school psychological services; 912

(4) Any service included in units funded under former 913  
division (O) (1) of section 3317.024 of the Revised Code; 914



(5) Any other related service needed by children with disabilities in accordance with their individualized education programs. 915  
916  
917

(BB) "School district," unless otherwise specified, means city, local, and exempted village school districts. 918  
919

(CC) "Separately educated student with a disability" has the same meaning as in section 3313.974 of the Revised Code. 920  
921

(DD) "State education aid" has the same meaning as in section 5751.20 of the Revised Code. 922  
923

(EE) (1) "State share percentage" means the following for a city, local, or exempted village school district: 924  
925

(a) For fiscal years 2024 and 2025, the state share percentage calculated under section 3317.017 of the Revised Code; 926  
927  
928

(b) For fiscal year 2026 and each fiscal year thereafter, a percentage calculated in a manner determined by the general assembly. 929  
930  
931

(2) "State share percentage" means the following for a joint vocational school district: 932  
933

(a) For fiscal years 2024 and 2025, the percentage calculated in accordance with the following formula: 934  
935

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 936  
937  
938  
939

(b) For fiscal year 2026 and each fiscal year thereafter, a percentage calculated in a manner determined by the general 940  
941

assembly.	942
(F) "Statewide average base cost per pupil" means the	943
following:	944
(1) For fiscal years 2024 and 2025, the statewide average	945
base cost per pupil calculated under division (A) of section	946
3317.018 of the Revised Code;	947
(2) For fiscal year 2026 and each fiscal year thereafter,	948
an amount calculated in a manner determined by the general	949
assembly.	950
(G) "Statewide average career-technical base cost per	951
pupil" means the following:	952
(1) For fiscal years 2024 and 2025, the statewide average	953
career-technical base cost per pupil calculated under division	954
(B) of section 3317.018 of the Revised Code;	955
(2) For fiscal year 2026 and each fiscal year thereafter,	956
an amount calculated in a manner determined by the general	957
assembly.	958
(H) "STEM school" means a science, technology,	959
engineering, and mathematics school established under Chapter	960
3326. of the Revised Code.	961
(I) "Taxes charged and payable" means the taxes charged	962
and payable against real and public utility property after	963
making the reduction required by section 319.301 of the Revised	964
Code, plus the taxes levied against tangible personal property.	965
(J) For purposes of sections 3317.017 and 3317.16 of the	966
Revised Code, "three-year average valuation" for a fiscal year	967
means the average of total taxable value for the three most	968
recent tax years for which data is available, as certified under	969

section 3317.021 of the Revised Code. 970

(KK) "Total ADM" means, for a city, local, or exempted 971  
village school district, the enrollment reported under division 972  
(A) of section 3317.03 of the Revised Code minus the enrollment 973  
reported under divisions (A)(2)(a), (b), (g), (h), ~~and (i)~~, and 974  
(k) of that section, as verified by the department and adjusted 975  
if so ordered under division (K) of that section. 976

(LL) "Total special education ADM" means the sum of 977  
categories one through six special education ADM. 978

(MM) "Total taxable value" means the sum of the amounts 979  
certified for a city, local, exempted village, or joint 980  
vocational school district under divisions (A)(1) and (2) of 981  
section 3317.021 of the Revised Code. 982

(NN) "Tuition discount" means any deduction from the base 983  
tuition amount per student charged by a chartered nonpublic 984  
school, to which the student's family is entitled due to one or 985  
more of the following conditions: 986

(1) The student's family has multiple children enrolled in 987  
the same school. 988

(2) The student's family is a member of or affiliated with 989  
a religious or secular organization that provides oversight of 990  
the school or from which the school has agreed to enroll 991  
students. 992

(3) The student's parent is an employee of the school. 993

(4) Some other qualification not based on the income of 994  
the student's family or the student's athletic or academic 995  
ability and for which all students in the school may qualify. 996

(OO) "Nonchartered educational savings account unit" means 997

a unit that consists of all the students for whom educational 998  
savings accounts are established under sections 3310.21 to 999  
3310.26 of the Revised Code. 1000

**Sec. 3317.022.** The department of education and workforce 1001  
shall compute and distribute state core foundation funding to 1002  
each eligible funding unit that is a city, local, or exempted 1003  
village school district, the community and STEM school unit, the 1004  
educational choice scholarship unit, the pilot project 1005  
scholarship unit, the autism scholarship unit, ~~and~~ the Jon 1006  
Peterson special needs scholarship unit, and the nonchartered 1007  
educational savings account unit for the fiscal year, using the 1008  
information obtained under section 3317.021 of the Revised Code 1009  
in the calendar year in which the fiscal year begins in 1010  
accordance with the following: 1011

For fiscal years 2024 and 2025, for a funding unit that is 1012  
a city, local, or exempted village school district: 1013

The district's funding base + [(the district's state core 1014  
foundation funding components for that fiscal year calculated 1015  
under divisions (A) (1), (2), (3), (5), (6), (7), and (8) of this 1016  
section - the district's general funding base calculated in 1017  
accordance with division (N) (1) of section 3317.02 of the 1018  
Revised Code) X the district's general phase-in percentage for 1019  
that fiscal year] + [(the district's disadvantaged pupil impact 1020  
aid for that fiscal year calculated under division (A) (4) of 1021  
this section - the district's disadvantaged pupil impact aid 1022  
funding base calculated in accordance with division (N) (2) of 1023  
section 3317.02 of the Revised Code) X the district's phase-in 1024  
percentage for disadvantaged pupil impact aid for that fiscal 1025  
year] + the district's supplemental targeted assistance funds 1026  
calculated under section 3317.0218 of the Revised Code 1027

For fiscal year 2026 and each fiscal year thereafter, for 1028  
a funding unit that is a city, local, or exempted village school 1029  
district, the sum of the district's state core foundation 1030  
funding components for that fiscal year calculated under 1031  
divisions (A) (1), (2), (3), (4), (5), (6), (7), and (8) of this 1032  
section and the district's supplemental targeted assistance 1033  
funds calculated under section 3317.0218 of the Revised Code, if 1034  
the general assembly authorizes such payments to these funding 1035  
units. 1036

For fiscal years 2024 and 2025, for the community and STEM 1037  
school unit, an amount calculated in accordance with section 1038  
3317.026 of the Revised Code. 1039

For fiscal ~~years~~year 2026 and each fiscal year 1040  
thereafter, for the community and STEM school unit, an amount 1041  
calculated in accordance with divisions (A) (1), (3), (4), (5), 1042  
(7), (8), and (9) of this section, if the general assembly 1043  
authorizes such payments to these funding units. 1044

For the educational choice scholarship unit, the amount 1045  
calculated under division (A) (10) of this section. 1046

For the pilot project scholarship unit, the amount 1047  
calculated under division (A) (11) of this section. 1048

For the autism scholarship unit, the amount calculated 1049  
under division (A) (12) of this section. 1050

For the Jon Peterson special needs scholarship unit, the 1051  
amount calculated under division (A) (13) of this section. 1052

For fiscal year 2026 and each fiscal year thereafter, for 1053  
the nonchartered educational savings account unit, the amount 1054  
calculated under division (A) (14) of this section. 1055

(A) A funding unit's state core foundation funding	1056
components shall be the following:	1057
(1) (a) If the funding unit is a city, local, or exempted	1058
village school district, the district's state share, which is	1059
equal to the following:	1060
(i) For fiscal years 2024 and 2025, the amount calculated	1061
under division (B) of section 3317.017 of the Revised Code;	1062
(ii) For fiscal year 2026 and each fiscal year thereafter,	1063
an amount calculated in a manner determined by the general	1064
assembly.	1065
(b) If the funding unit is the community and STEM school	1066
unit, the aggregate base cost for all schools in that unit,	1067
which is equal to the following:	1068
(i) For fiscal years 2024 and 2025, the amount calculated	1069
under section 3317.0110 of the Revised Code;	1070
(ii) For fiscal year 2026 and each fiscal year thereafter,	1071
an amount calculated in a manner determined by the general	1072
assembly.	1073
(2) If the funding unit is a city, local, or exempted	1074
village school district, targeted assistance funds equal to the	1075
following:	1076
(a) For fiscal years 2024 and 2025, an amount calculated	1077
under section 3317.0217 of the Revised Code;	1078
(b) For fiscal year 2026 and each fiscal year thereafter,	1079
an amount calculated in a manner determined by the general	1080
assembly.	1081
(3) If the funding unit is a city, local, or exempted	1082

village school district or the community and STEM school unit, 1083  
additional state aid for special education and related services 1084  
provided under Chapter 3323. of the Revised Code calculated as 1085  
follows: 1086

(a) For fiscal years 2024 and 2025, the sum of the 1087  
following: 1088

(i) The funding unit's category one special education ADM 1089  
X the multiple specified in division (A) of section 3317.013 of 1090  
the Revised Code X the statewide average base cost per pupil for 1091  
that fiscal year X if the funding unit is a city, local, or 1092  
exempted village school district, the district's state share 1093  
percentage; 1094

(ii) The funding unit's category two special education ADM 1095  
X the multiple specified in division (B) of section 3317.013 of 1096  
the Revised Code X the statewide average base cost per pupil for 1097  
that fiscal year X if the funding unit is a city, local, or 1098  
exempted village school district, the district's state share 1099  
percentage; 1100

(iii) The funding unit's category three special education 1101  
ADM X the multiple specified in division (C) of section 3317.013 1102  
of the Revised Code X the statewide average base cost per pupil 1103  
for that fiscal year X if the funding unit is a city, local, or 1104  
exempted village school district, the district's state share 1105  
percentage; 1106

(iv) The funding unit's category four special education 1107  
ADM X the multiple specified in division (D) of section 3317.013 1108  
of the Revised Code X the statewide average base cost per pupil 1109  
for that fiscal year X if the funding unit is a city, local, or 1110  
exempted village school district, the district's state share 1111

percentage; 1112

(v) The funding unit's category five special education ADM 1113  
X the multiple specified in division (E) of section 3317.013 of 1114  
the Revised Code X the statewide average base cost per pupil for 1115  
that fiscal year X if the funding unit is a city, local, or 1116  
exempted village school district, the district's state share 1117  
percentage; 1118

(vi) The funding unit's category six special education ADM 1119  
X the multiple specified in division (F) of section 3317.013 of 1120  
the Revised Code X the statewide average base cost per pupil for 1121  
that fiscal year X if the funding unit is a city, local, or 1122  
exempted village school district, the district's state share 1123  
percentage. 1124

(b) For fiscal year 2026 and each fiscal year thereafter, 1125  
the sum of the following: 1126

(i) An amount calculated in a manner determined by the 1127  
general assembly times the funding unit's category one special 1128  
education ADM; 1129

(ii) An amount calculated in a manner determined by the 1130  
general assembly times the funding unit's category two special 1131  
education ADM; 1132

(iii) An amount calculated in a manner determined by the 1133  
general assembly times the funding unit's category three special 1134  
education ADM; 1135

(iv) An amount calculated in a manner determined by the 1136  
general assembly times the funding unit's category four special 1137  
education ADM; 1138

(v) An amount calculated in a manner determined by the 1139



general assembly times the funding unit's category five special 1140  
education ADM; 1141

(vi) An amount calculated in a manner determined by the 1142  
general assembly times the funding unit's category six special 1143  
education ADM. 1144

(4) If the funding unit is a city, local, or exempted 1145  
village school district or the community and STEM school unit, 1146  
disadvantaged pupil impact aid calculated according to the 1147  
following formula: 1148

(a) If the funding unit is a city, local, or exempted 1149  
village school district, an amount equal to the following: 1150

(i) For fiscal years 2024 and 2025, the following product: 1151  
\$422 X (the district's economically disadvantaged index) X the 1152  
number of students who are economically disadvantaged as 1153  
certified under division (B) (21) of section 3317.03 of the 1154  
Revised Code 1155

(ii) For fiscal year 2026 and each fiscal year thereafter, 1156  
an amount calculated in a manner determined by the general 1157  
assembly. 1158

(b) If the funding unit is the community and STEM school 1159  
unit, an amount equal to the following: 1160

(i) For fiscal years 2024 and 2025, an amount calculated 1161  
as follows: 1162

(I) For each student in the funding unit's enrolled ADM 1163  
who is economically disadvantaged and is not enrolled in an 1164  
internet- or computer-based community school, multiply \$422 by 1165  
the economically disadvantaged index of the school in which the 1166  
student is enrolled; 1167

(II) Compute the funding unit's disadvantaged pupil impact 1168  
aid by calculating the sum of the amounts determined under 1169  
division (A) (4) (b) (i) (I) of this section. 1170

(ii) For fiscal year 2026 and each fiscal year thereafter, 1171  
an amount calculated as follows: 1172

(I) For each student in the funding unit's enrolled ADM 1173  
who is economically disadvantaged and is not enrolled in an 1174  
internet- or computer-based community school, calculate an 1175  
amount in the manner determined by the general assembly; 1176

(II) Compute the funding unit's disadvantaged pupil impact 1177  
aid by calculating the sum of the amounts determined under 1178  
division (A) (4) (b) (ii) (I) of this section. 1179

(5) If the funding unit is a city, local, or exempted 1180  
village school district or the community and STEM school unit, 1181  
English learner funds calculated as follows: 1182

(a) For fiscal years 2024 and 2025, the sum of the 1183  
following: 1184

(i) The funding unit's category one English learner ADM X 1185  
the multiple specified in division (A) of section 3317.016 of 1186  
the Revised Code X the statewide average base cost per pupil for 1187  
that fiscal year X if the funding unit is a city, local, or 1188  
exempted village school district, the district's state share 1189  
percentage; 1190

(ii) The funding unit's category two English learner ADM X 1191  
the multiple specified in division (B) of section 3317.016 of 1192  
the Revised Code X the statewide average base cost per pupil for 1193  
that fiscal year X if the funding unit is a city, local, or 1194  
exempted village school district, the district's state share 1195  
percentage; 1196

(iii) The funding unit's category three English learner	1197
ADM X the multiple specified in division (C) of section 3317.016	1198
of the Revised Code X the statewide average base cost per pupil	1199
for that fiscal year X if the funding unit is a city, local, or	1200
exempted village school district, the district's state share	1201
percentage.	1202
(b) For fiscal year 2026 and each fiscal year thereafter,	1203
the sum of the following:	1204
(i) An amount calculated in a manner determined by the	1205
general assembly times the funding unit's category one English	1206
learner ADM;	1207
(ii) An amount calculated in a manner determined by the	1208
general assembly times the funding unit's category two English	1209
learner ADM;	1210
(iii) An amount calculated in a manner determined by the	1211
general assembly times the funding unit's category three English	1212
learner ADM.	1213
(6) (a) For fiscal years 2024 and 2025, if the funding unit	1214
is a city, local, or exempted village school district, all of	1215
the following:	1216
(i) Gifted identification funds calculated according to	1217
the following formula:	1218
\$24 X the district's enrolled ADM for grades kindergarten	1219
through six X the district's state share percentage	1220
(ii) Gifted referral funds calculated according to the	1221
following formula:	1222
\$2.50 X the district's enrolled ADM X the district's state share	1223
percentage	1224

(iii) Gifted professional development funds calculated	1225
according to the following formula:	1226
(The greater of the number of gifted students enrolled in the	1227
district as certified under division (B) (22) of section 3317.03	1228
of the Revised Code and ten per cent of the district's enrolled	1229
ADM) X the district's state share percentage X \$21, for fiscal	1230
year 2024, or \$28, for fiscal year 2025	1231
(iv) Gifted unit funding calculated under section 3317.051	1232
of the Revised Code.	1233
(b) For fiscal year 2026 and each fiscal year thereafter,	1234
all of the following:	1235
(i) Gifted identification funds calculated in a manner	1236
determined by the general assembly;	1237
(ii) Gifted referral funds calculated in a manner	1238
determined by the general assembly, if the general assembly	1239
authorizes such a payment;	1240
(iii) Gifted professional development funds calculated in	1241
a manner determined by the general assembly, if the general	1242
assembly authorizes such a payment;	1243
(iv) Gifted unit funding calculated in an amount	1244
determined by the general assembly.	1245
(7) If the funding unit is a city, local, or exempted	1246
village school district or the community and STEM school unit,	1247
career-technical education funds calculated under division (C)	1248
of section 3317.014 of the Revised Code.	1249
(8) If the funding unit is a city, local, or exempted	1250
village school district or the community and STEM school unit,	1251
career-technical education associated services funds calculated	1252

under division (D) of section 3317.014 of the Revised Code.	1253
(9) If the funding unit is the community and STEM school unit, an amount calculated as follows:	1254
(a) For fiscal years 2024 and 2025, an amount equal to the following:	1255
[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]	1256
(b) For fiscal year 2026 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.	1257
(10) If the funding unit is the educational choice scholarship unit, an amount calculated as follows:	1258
(a) For each student in the funding unit's enrolled ADM, determine the lesser of the following:	1259
(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;	1260
(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	1261
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the student is in grades nine through twelve. 1281

(II) If the student receives a scholarship for the first 1282  
time under section 3310.032 of the Revised Code on and after the 1283  
effective date of this amendment, or if a student who received a 1284  
scholarship for the first time under that section prior to that 1285  
date and the student's parent elects to receive a scholarship 1286  
amount under division (A) (10) (a) (ii) (II) of this section, an 1287  
amount calculated in accordance with section 3310.08 of the 1288  
Revised Code. The department shall provide an opportunity each 1289  
fiscal year for a parent to elect to receive a scholarship 1290  
amount under division (A) (10) (a) (ii) (II) of this section. 1291

The amounts specified in division (A) (10) (a) (ii) (I) of 1292  
this section shall increase in future fiscal years by the same 1293  
percentage that the statewide average base cost per pupil 1294  
increases in future fiscal years. 1295

(b) Compute the sum of the amounts calculated under 1296  
division (A) (10) (a) of this section. 1297

(11) If the funding unit is the pilot project scholarship 1298  
unit, an amount calculated as follows: 1299

(a) For each student in the funding unit's enrolled ADM, 1300  
determine the lesser of the following: 1301

(i) The net tuition charges of the student's alternative 1302  
school; 1303

(ii) \$5,500, if the student is in grades kindergarten 1304  
through eight, or \$7,500, if the student is in grades nine 1305  
through twelve. 1306

The amounts specified in division (A) (11) (a) (ii) of this 1307  
section shall increase in future fiscal years by the same 1308

percentage that the statewide average base cost per pupil 1309  
increases in future fiscal years. 1310

For purposes of division (A) (11) (a) of this section, the 1311  
net tuition and fees charged to a student shall be the tuition 1312  
amount specified by the alternative school minus all other 1313  
financial aid, discounts, and adjustments received for the 1314  
student. In cases where discounts are offered for multiple 1315  
students from the same family, and not all students in the same 1316  
family are scholarship recipients, the net tuition amount 1317  
attributable to the scholarship recipient shall be the lowest 1318  
net tuition to which the family is entitled. 1319

The department shall provide for an increase in the amount 1320  
determined for any student who is an LRE student with a 1321  
disability and shall further increase such amount in the case of 1322  
any separately educated student with a disability, as that term 1323  
is defined in section 3313.974 of the Revised Code. Such 1324  
increases shall take into account the instruction, related 1325  
services, and transportation costs of educating such students. 1326

(b) Compute the sum of the amounts calculated under 1327  
division (A) (17) (a) of this section. 1328

(12) If the funding unit is the autism scholarship unit, 1329  
an amount calculated as follows: 1330

(a) For each student in the funding unit's enrolled ADM, 1331  
determine the lesser of the following: 1332

(i) The tuition charged for the student's special 1333  
education program, as that term is defined in section 3310.41 of 1334  
the Revised Code; 1335

(ii) \$32,445. 1336

(b) Compute the sum of the amounts calculated under	1337
division (A) (12) (a) of this section.	1338
(13) If the funding unit is the Jon Peterson special needs	1339
scholarship unit, an amount calculated as follows:	1340
(a) For each student in the funding unit's enrolled ADM,	1341
determine the least of the following:	1342
(i) The amount of fees charged for that school year by the	1343
student's alternative public provider or registered private	1344
provider, as those terms are defined in section 3310.51 of the	1345
Revised Code;	1346
(ii) \$7,190 plus an amount determined as follows:	1347
(I) If the student is receiving special education services	1348
for a disability specified in division (A) of section 3317.013	1349
of the Revised Code, \$1,751 <del>7</del> for fiscal year 2024, and \$2,395	1350
for fiscal year 2025;	1351
(II) If the student is receiving special education	1352
services for a disability specified in division (B) of section	1353
3317.013 of the Revised Code, \$4,442 <del>7</del> for fiscal year 2024, and	1354
\$5,280 for fiscal year 2025;	1355
(III) If the student is receiving special education	1356
services for a disability specified in division (C) of section	1357
3317.013 of the Revised Code, \$10,673 <del>7</del> for fiscal year 2024, and	1358
\$11,960 for fiscal year 2025;	1359
(IV) If the student is receiving special education	1360
services for a disability specified in division (D) of section	1361
3317.013 of the Revised Code, \$14,243 <del>7</del> for fiscal year 2024, and	1362
\$15,787 for fiscal year 2025;	1363
(V) If the student is receiving special education services	1364



for a disability specified in division (E) of section 3317.013 1365  
of the Revised Code, \$19,290~~7~~ for fiscal year 2024, and \$21,197 1366  
for fiscal year 2025; 1367

(VI) If the student is receiving special education 1368  
services for a disability specified in division (F) of section 1369  
3317.013 of the Revised Code, \$28,438~~7~~ for fiscal year 2024, and 1370  
\$30,469 for fiscal year 2025. 1371

(iii) \$30,000~~7~~ for fiscal year 2024, and \$32,445 for 1372  
fiscal year 2025. 1373

The amount specified in division (A) (13) (a) (ii) of this 1374  
section shall increase in future fiscal years by the same 1375  
percentage that the statewide average base cost per pupil 1376  
increases in future fiscal years. 1377

The amounts specified in divisions (A) (13) (a) (ii) (I) to 1378  
(VI) of this section shall increase in future fiscal years by 1379  
the same percentage that the amounts calculated by the general 1380  
assembly for those categories of special education services 1381  
under division (A) (3) of this section increase in future fiscal 1382  
years. 1383

(b) Compute the sum of the amounts calculated under 1384  
division (A) (13) (a) of this section. 1385

(14) If the funding unit is the nonchartered educational 1386  
savings account unit, an amount calculated as follows: 1387

(a) For each student in the funding unit's enrolled ADM, 1388  
an amount calculated under section 3310.26 of the Revised Code; 1389

(b) Compute the sum of the amounts calculated under 1390  
division (A) (14) (a) of this section. 1391

(B) In any fiscal year, a funding unit that is a city, 1392

local, or exempted village school district shall spend for 1393  
purposes that the department designates as approved for special 1394  
education and related services expenses at least the amount 1395  
calculated as follows: 1396

(The base cost per pupil calculated for the district for that 1397  
fiscal year X the total special education ADM) + (the district's 1398  
category one special education ADM X the multiple specified in 1399  
division (A) of section 3317.013 of the Revised Code X the 1400  
statewide average base cost per pupil) + (the district's 1401  
category two special education ADM X the multiple specified in 1402  
division (B) of section 3317.013 of the Revised Code X the 1403  
statewide average base cost per pupil) + (the district's 1404  
category three special education ADM X the multiple specified in 1405  
division (C) of section 3317.013 of the Revised Code X the 1406  
statewide average base cost per pupil) + (the district's 1407  
category four special education ADM X the multiple specified in 1408  
division (D) of section 3317.013 of the Revised Code X the 1409  
statewide average base cost per pupil) + (the district's 1410  
category five special education ADM X the multiple specified in 1411  
division (E) of section 3317.013 of the Revised Code X the 1412  
statewide average base cost per pupil) + (the district's 1413  
category six special education ADM X the multiple specified in 1414  
division (F) of section 3317.013 of the Revised Code X the 1415  
statewide average base cost per pupil) 1416

The purposes approved by the department for special 1417  
education expenses shall include, but shall not be limited to, 1418  
identification of children with disabilities, compliance with 1419  
state rules governing the education of children with 1420  
disabilities and prescribing the continuum of program options 1421  
for children with disabilities, provision of speech language 1422  
pathology services, and the portion of the school district's 1423

overall administrative and overhead costs that are attributable 1424  
to the district's special education student population. 1425

(C) A funding unit that is a city, local, or exempted 1426  
village school district shall spend the funds it receives under 1427  
division (A) (4) of this section in accordance with section 1428  
3317.25 of the Revised Code. 1429

(D) (1) Except as provided in division (B) of section 1430  
3317.026 of the Revised Code, the department shall distribute to 1431  
each community school established under Chapter 3314. of the 1432  
Revised Code and to each STEM school established under Chapter 1433  
3326. of the Revised Code, from the funds paid to the community 1434  
and STEM school unit under this section, an amount for each 1435  
student enrolled in the school equal to the sum of the 1436  
following: 1437

(a) The school's base cost per pupil for that fiscal year, 1438  
calculated as follows: 1439

(i) For fiscal years 2024 and 2025: 1440

The aggregate base cost calculated for the school for that 1441  
fiscal year under section 3317.0110 of the Revised Code / the 1442  
number of students enrolled in the school for that fiscal year 1443

(ii) For fiscal year 2026 and each fiscal year thereafter, 1444  
an amount determined by the general assembly under division (A) 1445  
(1) (b) (ii) of this section divided by the number of students 1446  
enrolled in the school for that fiscal year. 1447

(b) If the student is a special education student: 1448

(i) For fiscal years 2024 and 2025, the multiple specified 1449  
for the student's special education category under section 1450  
3317.013 of the Revised Code times the statewide average base 1451

cost per pupil;	1452
(ii) For fiscal year 2026 and each fiscal year thereafter,	1453
the amount calculated for the student's special education	1454
category in a manner determined by the general assembly under	1455
division (A) (3) (b) of this section.	1456
(c) If the school is not an internet- or computer-based	1457
community school and the student is economically disadvantaged:	1458
(i) For fiscal years 2024 and 2025, the amount calculated	1459
for the student under division (A) (4) (b) (i) (I) of this section;	1460
(ii) For fiscal year 2026 and each fiscal year thereafter,	1461
an amount calculated for the student in the manner determined by	1462
the general assembly under division (A) (4) (b) (ii) (I) of this	1463
section.	1464
(d) If the student is an English learner:	1465
(i) For fiscal years 2024 and 2025, the multiple specified	1466
for the student's English learner category under section	1467
3317.016 of the Revised Code times the statewide average base	1468
cost per pupil;	1469
(ii) For fiscal year 2026 and each fiscal year thereafter,	1470
the amount calculated for the student's special education	1471
category in a manner determined by the general assembly under	1472
division (A) (5) (b) of this section.	1473
(e) If the student is a career-technical education	1474
student:	1475
(i) For fiscal years 2024 and 2025, the multiple specified	1476
for the student's career-technical education category under	1477
section 3317.014 of the Revised Code times the statewide average	1478
career-technical base cost per pupil;	1479

(ii) For fiscal year 2026 and each fiscal year thereafter, 1480  
the amount calculated for the student's career-technical 1481  
education category in a manner determined by the general 1482  
assembly under section 3317.014 of the Revised Code. 1483

(f) If the student is a career-technical education 1484  
student: 1485

(i) For fiscal years 2024 and 2025, the multiple for 1486  
career-technical associated services specified under section 1487  
3317.014 of the Revised Code times the statewide average career- 1488  
technical base cost per pupil; 1489

(ii) For fiscal year 2026 and each fiscal year thereafter, 1490  
the amount calculated for career-technical associated services 1491  
in a manner determined by the general assembly under section 1492  
3317.014 of the Revised Code. 1493

(2) The department shall distribute to each community 1494  
school established under Chapter 3314. of the Revised Code and 1495  
to each STEM school established under Chapter 3326. of the 1496  
Revised Code, from the funds paid to the community and STEM 1497  
school unit under this section, an amount equal to the amount 1498  
calculated for the school under division (A) (9) of this section. 1499

(E) The department shall distribute to the parent of each 1500  
student for whom an educational choice scholarship is awarded 1501  
under section 3310.03 or 3310.032 of the Revised Code, or to the 1502  
student if at least eighteen years of age, from the funds paid 1503  
to the educational choice scholarship unit under this section, a 1504  
scholarship equal to the amount calculated for the student under 1505  
division (A) (10) (a) of this section. The scholarship shall be 1506  
distributed in monthly partial payments, and the department 1507  
shall proportionately reduce or terminate the payments for any 1508

student who withdraws from a chartered nonpublic school prior to 1509  
the end of the school year. 1510

For purposes of divisions (E) and (F) of this section, in 1511  
the case of a student who is not living with the student's 1512  
parent, the department shall distribute the scholarship payments 1513  
to the student's guardian, legal custodian, kinship caregiver, 1514  
foster caregiver, or caretaker. For the purposes of this 1515  
division, "caretaker" has the same meaning as in section 1516  
3310.033 of the Revised Code, "kinship caregiver" has the same 1517  
meaning as in section 5101.85 of the Revised Code, and "foster 1518  
caregiver" has the same meaning as in section 5103.02 of the 1519  
Revised Code. 1520

(F) If a student is awarded a pilot project scholarship 1521  
under sections 3313.974 to 3313.979 of the Revised Code, the 1522  
department shall distribute to the parent of the student, if the 1523  
student is attending a registered private school as defined in 1524  
section 3313.974 of the Revised Code, or the student's school 1525  
district of attendance, if the scholarship is to be used for 1526  
payments to a public school in a school district adjacent to the 1527  
pilot project school district pursuant to section 3327.06 of the 1528  
Revised Code, a scholarship from the funds paid to the pilot 1529  
project scholarship unit under this section that is equal to the 1530  
amount calculated for the student under division (A) (11) (a) of 1531  
this section. 1532

In the case of a scholarship distributed to a student's 1533  
parent, the scholarship shall be distributed in monthly partial 1534  
payments. The scholarship amount shall be proportionately 1535  
reduced in the case of any such student who is not enrolled in a 1536  
registered private school, as that term is defined in section 1537  
3313.974 of the Revised Code, for the entire school year. 1538

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 1570  
the special education program of an alternative public provider 1571  
or a registered private provider, as those terms are defined in 1572  
section 3310.51 of the Revised Code, for the entire school year. 1573

(I) For fiscal years 2024 and 2025, a school district 1574  
shall spend the funds it receives under division (A) (5) of this 1575  
section only for services for English learners. 1576

(J) For fiscal year 2024 and each fiscal year thereafter, 1577  
a school district shall spend the funds it receives under 1578  
division (A) (6) of this section only for the identification of 1579  
gifted students, gifted coordinator services, gifted 1580  
intervention specialist services, and gifted professional 1581  
development. For fiscal year 2024 and each fiscal year 1582  
thereafter, if the department determines that a district is not 1583  
in compliance with this division, it shall reduce the district's 1584  
payments for that fiscal year under this chapter by an amount 1585  
equal to the amount paid to the district for that fiscal year 1586  
under division (A) (6) of this section that was not spent in 1587  
accordance with this division. The department shall reduce the 1588  
payment within ninety days of data finalization. 1589

(K) The department shall transfer to each educational 1590  
savings account established for a student by the treasurer of 1591  
state under sections 3310.21 to 3310.26 of the Revised Code, 1592  
from the funds paid to the nonchartered educational savings 1593  
account unit under this section, an amount of funds equal to the 1594  
amount calculated for the student under division (A) (14) (a) of 1595  
this section. The department shall distribute those funds in one 1596  
annual payment. To the extent practicable, the department shall 1597  
make that payment for which an account is established prior to 1598  
the school year for which it is sought before the first day of 1599



that school year. 1600

**Sec. 3317.03.** (A) The superintendent of each city, local, 1601  
and exempted village school district shall report to the 1602  
department of education and workforce as of the last day of 1603  
October, March, and June of each year the enrollment of students 1604  
receiving services from schools under the superintendent's 1605  
supervision, and the numbers of other students entitled to 1606  
attend school in the district under section 3313.64 or 3313.65 1607  
of the Revised Code the superintendent is required to report 1608  
under this section, so that the department can calculate the 1609  
district's enrolled ADM, formula ADM, total ADM, category one 1610  
through five career-technical education ADM, category one 1611  
through three English learner ADM, category one through six 1612  
special education ADM, transportation ADM, and, for purposes of 1613  
provisions of law outside of Chapter 3317. of the Revised Code, 1614  
average daily membership. 1615

(1) The enrollment reported by the superintendent during 1616  
the reporting period shall consist of the number of students in 1617  
grades kindergarten through twelve receiving any educational 1618  
services from the district, except that the following categories 1619  
of students shall not be included in the determination: 1620

(a) Students enrolled in adult education classes; 1621

(b) Adjacent or other district students enrolled in the 1622  
district under an open enrollment policy pursuant to section 1623  
3313.98 of the Revised Code; 1624

(c) Students receiving services in the district pursuant 1625  
to a compact, cooperative education agreement, or a contract, 1626  
but who are entitled to attend school in another district 1627  
pursuant to section 3313.64 or 3313.65 of the Revised Code; 1628

(d) Students for whom tuition is payable pursuant to 1629  
sections 3317.081 and 3323.141 of the Revised Code; 1630

(e) Students receiving services in the district through a 1631  
scholarship awarded under either section 3310.41 or sections 1632  
3310.51 to 3310.64 of the Revised Code. 1633

When reporting students under division (A)(1) of this 1634  
section, the superintendent also shall report the district where 1635  
each student is entitled to attend school pursuant to sections 1636  
3313.64 and 3313.65 of the Revised Code. 1637

(2) The department shall compile a list of all students 1638  
reported to be enrolled in a district under division (A)(1) of 1639  
this section and of the students entitled to attend school in 1640  
the district pursuant to section 3313.64 or 3313.65 of the 1641  
Revised Code on an FTE basis but receiving educational services 1642  
in grades kindergarten through twelve from one or more of the 1643  
following entities: 1644

(a) A community school pursuant to Chapter 3314. of the 1645  
Revised Code, including any participation in a college pursuant 1646  
to Chapter 3365. of the Revised Code while enrolled in such 1647  
community school; 1648

(b) An alternative school pursuant to sections 3313.974 to 1649  
3313.979 of the Revised Code; 1650

(c) A college pursuant to Chapter 3365. of the Revised 1651  
Code, except when the student is enrolled in the college while 1652  
also enrolled in a community school pursuant to Chapter 3314., a 1653  
science, technology, engineering, and mathematics school 1654  
established under Chapter 3326., or a college-preparatory 1655  
boarding school established under Chapter 3328. of the Revised 1656  
Code; 1657

(d) An adjacent or other school district under an open enrollment policy adopted pursuant to section 3313.98 of the Revised Code; 1658  
1659  
1660

(e) An educational service center or cooperative education district; 1661  
1662

(f) Another school district under a cooperative education agreement, compact, or contract; 1663  
1664

(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; 1665  
1666  
1667  
1668

(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. 1669  
1670  
1671

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. 1672  
1673  
1674

(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; 1675  
1676  
1677  
1678

(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; 1679  
1680  
1681  
1682

(k) A nonchartered nonpublic school if the students have educational savings accounts established under sections 3310.21 to 3310.26 of the Revised Code. 1683  
1684  
1685

(3) The department also shall compile a list of the 1686  
students entitled to attend school in the district under section 1687  
3313.64 or 3313.65 of the Revised Code who are enrolled in a 1688  
joint vocational school district or under a career-technical 1689  
education compact, excluding any students so entitled to attend 1690  
school in the district who are enrolled in another school 1691  
district through an open enrollment policy as reported under 1692  
division (A) (2) (d) of this section and then enroll in a joint 1693  
vocational school district or under a career-technical education 1694  
compact. 1695

The department shall provide each city, local, and 1696  
exempted village school district with an opportunity to review 1697  
the list of students compiled under divisions (A) (2) and (3) of 1698  
this section to ensure that the students reported accurately 1699  
reflect the enrollment of students in the district. 1700

(B) To enable the department to obtain the data needed to 1701  
complete the calculation of payments pursuant to this chapter, 1702  
each superintendent shall certify from the reports provided by 1703  
the department under division (A) of this section all of the 1704  
following: 1705

(1) The total student enrollment in regular learning day 1706  
classes included in the report under division (A) (1) or (2), 1707  
including any student described in division (A) (1) (b) of this 1708  
section and excluding any student reported under divisions (A) 1709  
(2) (a), (b), (d), (g), (h), (i), ~~and (j)~~, and (k) of this 1710  
section, of this section for each of the individual grades 1711  
kindergarten through twelve in schools under the 1712  
superintendent's supervision; 1713

(2) The unduplicated count of the number of preschool 1714  
children with disabilities enrolled in the district for whom the 1715

district is eligible to receive funding under section 3317.0213 1716  
of the Revised Code adjusted for the portion of the year each 1717  
child is so enrolled, in accordance with the disability 1718  
categories prescribed in section 3317.013 of the Revised Code; 1719

(3) The number of children entitled to attend school in 1720  
the district pursuant to section 3313.64 or 3313.65 of the 1721  
Revised Code who are: 1722

(a) Enrolled in a college under Chapter 3365. of the 1723  
Revised Code, except when the student is enrolled in the college 1724  
while also enrolled in a community school pursuant to Chapter 1725  
3314. of the Revised Code, a science, technology, engineering, 1726  
and mathematics school established under Chapter 3326., or a 1727  
college-preparatory boarding school established under Chapter 1728  
3328. of the Revised Code; 1729

(b) Participating in a program operated by a county board 1730  
of developmental disabilities or a state institution. 1731

(4) The total enrollment of pupils in joint vocational 1732  
schools; 1733

(5) The combined enrollment of children with disabilities 1734  
reported under division (A)(1) or (2) of this section, including 1735  
any student described in division (A)(1)(b) of this section and 1736  
excluding any student reported under divisions (A)(2)(a), (b), 1737  
(d), (g), (h), (i), ~~and~~ (j), and (k) of this section, receiving 1738  
special education services for the category one disability 1739  
described in division (A) of section 3317.013 of the Revised 1740  
Code, including children attending a special education program 1741  
operated by an alternative public provider or a registered 1742  
private provider with a scholarship awarded under sections 1743  
3310.51 to 3310.64 of the Revised Code; 1744

(6) The combined enrollment of children with disabilities 1745  
reported under division (A)(1) or (2) of this section, including 1746  
any student described in division (A)(1)(b) of this section and 1747  
excluding any student reported under divisions (A)(2)(a), (b), 1748  
(d), (g), (h), (i), ~~and (j)~~, and (k) of this section, receiving 1749  
special education services for category two disabilities 1750  
described in division (B) of section 3317.013 of the Revised 1751  
Code, including children attending a special education program 1752  
operated by an alternative public provider or a registered 1753  
private provider with a scholarship awarded under sections 1754  
3310.51 to 3310.64 of the Revised Code; 1755

(7) The combined enrollment of children with disabilities 1756  
reported under division (A)(1) or (2) of this section, including 1757  
any student described in division (A)(1)(b) of this section and 1758  
excluding any student reported under divisions (A)(2)(a), (b), 1759  
(d), (g), (h), (i), ~~and (j)~~, and (k) of this section, receiving 1760  
special education services for category three disabilities 1761  
described in division (C) of section 3317.013 of the Revised 1762  
Code, including children attending a special education program 1763  
operated by an alternative public provider or a registered 1764  
private provider with a scholarship awarded under sections 1765  
3310.51 to 3310.64 of the Revised Code; 1766

(8) The combined enrollment of children with disabilities 1767  
reported under division (A)(1) or (2) of this section, including 1768  
any student described in division (A)(1)(b) of this section and 1769  
excluding any student reported under divisions (A)(2)(a), (b), 1770  
(d), (g), (h), (i), ~~and (j)~~, and (k) of this section, receiving 1771  
special education services for category four disabilities 1772  
described in division (D) of section 3317.013 of the Revised 1773  
Code, including children attending a special education program 1774  
operated by an alternative public provider or a registered 1775

private provider with a scholarship awarded under sections 1776  
3310.51 to 3310.64 of the Revised Code; 1777

(9) The combined enrollment of children with disabilities 1778  
reported under division (A)(1) or (2) of this section, including 1779  
any student described in division (A)(1)(b) of this section and 1780  
excluding any student reported under divisions (A)(2)(a), (b), 1781  
(d), (g), (h), (i), ~~and (j)~~, and (k) of this section, receiving 1782  
special education services for the category five disabilities 1783  
described in division (E) of section 3317.013 of the Revised 1784  
Code, including children attending a special education program 1785  
operated by an alternative public provider or a registered 1786  
private provider with a scholarship awarded under sections 1787  
3310.51 to 3310.64 of the Revised Code; 1788

(10) The combined enrollment of children with disabilities 1789  
reported under division (A)(1) or (2) of this section, including 1790  
any student described in division (A)(1)(b) of this section and 1791  
excluding any student reported under divisions (A)(2)(a), (b), 1792  
(d), (g), (h), (i), ~~and (j)~~, and (k) of this section, receiving 1793  
special education services for category six disabilities 1794  
described in division (F) of section 3317.013 of the Revised 1795  
Code, including children attending a special education program 1796  
operated by an alternative public provider or a registered 1797  
private provider with a scholarship awarded under either section 1798  
3310.41 or sections 3310.51 to 3310.64 of the Revised Code; 1799

(11) The enrollment of pupils reported under division (A) 1800  
(1) or (2) of this section on a full-time equivalency basis, 1801  
including any student described in division (A)(1)(b) of this 1802  
section and excluding any student reported under divisions (A) 1803  
(2)(a), (b), (d), (g), (h), (i), ~~and (j)~~, and (k) of this 1804  
section, in category one career-technical education programs or 1805

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 1867  
any student described in division (A) (1) (b) of this section and 1868  
excluding any student reported under divisions (A) (2) (a), (b), 1869  
(d), (g), (h), (i), ~~and (j)~~, and (k) of this section; 1870

(17) The enrollment of pupils reported under division (A) 1871  
(1) or (2) of this section who are English learners described in 1872  
division (B) of section 3317.016 of the Revised Code, including 1873  
any student described in division (A) (1) (b) of this section and 1874  
excluding any student reported under divisions (A) (2) (a), (b), 1875  
(d), (g), (h), (i), ~~and (j)~~, and (k) of this section; 1876

(18) The enrollment of pupils reported under division (A) 1877  
(1) or (2) of this section who are English learners described in 1878  
division (C) of section 3317.016 of the Revised Code, including 1879  
any student described in division (A) (1) (b) of this section and 1880  
excluding any student reported under divisions (A) (2) (a), (b), 1881  
(d), (g), (h), (i), and (j) of this section; 1882

(19) The average number of children transported during the 1883  
reporting period by the school district on board-owned or 1884  
contractor-owned and -operated buses, reported in accordance 1885  
with rules adopted by the department; 1886

(20) (a) The number of children, other than preschool 1887  
children with disabilities, the district placed with a county 1888  
board of developmental disabilities in fiscal year 1998. 1889  
Division (B) (20) (a) of this section does not apply after fiscal 1890  
year 2013. 1891

(b) The number of children with disabilities, other than 1892  
preschool children with disabilities, placed with a county board 1893  
of developmental disabilities in the current fiscal year to 1894  
receive special education services for the category one 1895

disability described in division (A) of section 3317.013 of the Revised Code; 1896  
1897

(c) The number of children with disabilities, other than preschool children with disabilities, placed with a county board of developmental disabilities in the current fiscal year to receive special education services for category two disabilities described in division (B) of section 3317.013 of the Revised Code; 1898  
1899  
1900  
1901  
1902  
1903

(d) The number of children with disabilities, other than preschool children with disabilities, placed with a county board of developmental disabilities in the current fiscal year to receive special education services for category three disabilities described in division (C) of section 3317.013 of the Revised Code; 1904  
1905  
1906  
1907  
1908  
1909

(e) The number of children with disabilities, other than preschool children with disabilities, placed with a county board of developmental disabilities in the current fiscal year to receive special education services for category four disabilities described in division (D) of section 3317.013 of the Revised Code; 1910  
1911  
1912  
1913  
1914  
1915

(f) The number of children with disabilities, other than preschool children with disabilities, placed with a county board of developmental disabilities in the current fiscal year to receive special education services for the category five disabilities described in division (E) of section 3317.013 of the Revised Code; 1916  
1917  
1918  
1919  
1920  
1921

(g) The number of children with disabilities, other than preschool children with disabilities, placed with a county board of developmental disabilities in the current fiscal year to 1922  
1923  
1924

receive special education services for category six disabilities 1925  
described in division (F) of section 3317.013 of the Revised 1926  
Code. 1927

(21) The enrollment of students who are economically 1928  
disadvantaged, as defined by the department, including any 1929  
student described in divisions (A)(1)(b) of this section and 1930  
excluding any student reported under divisions (A)(2)(a), (b), 1931  
(d), (g), (h), (i), ~~and (j)~~, and (k) of this section. A student 1932  
shall not be categorically excluded from the number reported 1933  
under division (B)(21) of this section based on anything other 1934  
than family income. 1935

(22) The enrollment of students identified as gifted under 1936  
division (A), (B), (C), or (D) of section 3324.03 of the Revised 1937  
Code. 1938

(C)(1) The department shall adopt rules necessary for 1939  
implementing divisions (A), (B), and (D) of this section. 1940

(2) A student enrolled in a community school established 1941  
under Chapter 3314., a science, technology, engineering, and 1942  
mathematics school established under Chapter 3326., or a 1943  
college-preparatory boarding school established under Chapter 1944  
3328. of the Revised Code shall be counted in the formula ADM of 1945  
the school district in which the student is entitled to attend 1946  
school under section 3313.64 or 3313.65 of the Revised Code for 1947  
the same proportion of the school year that the student is 1948  
counted in the enrollment of the community school, the science, 1949  
technology, engineering, and mathematics school, or the college- 1950  
preparatory boarding school for purposes of section 3317.022 or 1951  
3328.24 of the Revised Code. Notwithstanding the enrollment of 1952  
students reported pursuant to division (A)(2)(a), (i), or (j) of 1953  
this section, the department may adjust the formula ADM of a 1954

school district to account for students entitled to attend 1955  
school in the district under section 3313.64 or 3313.65 of the 1956  
Revised Code who are enrolled in a community school, a science, 1957  
technology, engineering, and mathematics school, or a college- 1958  
preparatory boarding school for only a portion of the school 1959  
year. 1960

(3) No child shall be counted as more than a total of one 1961  
child in the sum of the enrollment of students of a school 1962  
district under division (A), divisions (B) (1) to (22), or 1963  
division (D) of this section, except as follows: 1964

(a) (i) A child with a disability described in section 1965  
3317.013 of the Revised Code may be counted both in formula ADM 1966  
and in category one, two, three, four, five, or six special 1967  
education ADM and, if applicable, in category one, two, three, 1968  
four, or five career-technical education ADM. As provided in 1969  
division (M) of section 3317.02 of the Revised Code, such a 1970  
child shall be counted in category one, two, three, four, five, 1971  
or six special education ADM in the same proportion that the 1972  
child is counted in formula ADM. 1973

(ii) A child with a disability described in section 1974  
3317.013 of the Revised Code may be counted both in enrolled ADM 1975  
and in category one, two, three, four, five, or six special 1976  
education ADM and, if applicable, in category one, two, three, 1977  
four, or five career-technical education ADM. As provided in 1978  
division (M) of section 3317.02 of the Revised Code, such a 1979  
child shall be counted in category one, two, three, four, five, 1980  
or six special education ADM in the same proportion that the 1981  
child is counted in enrolled ADM. 1982

(b) (i) A child enrolled in career-technical education 1983  
programs or classes described in section 3317.014 of the Revised 1984

Code may be counted both in formula ADM and category one, two, 1985  
three, four, or five career-technical education ADM and, if 1986  
applicable, in category one, two, three, four, five, or six 1987  
special education ADM. Such a child shall be counted in category 1988  
one, two, three, four, or five career-technical education ADM in 1989  
the same proportion as the percentage of time that the child 1990  
spends in the career-technical education programs or classes. 1991

(ii) A child enrolled in career-technical education 1992  
programs or classes described in section 3317.014 of the Revised 1993  
Code may be counted both in enrolled ADM and category one, two, 1994  
three, four, or five career-technical education ADM and, if 1995  
applicable, in category one, two, three, four, five, or six 1996  
special education ADM. Such a child shall be counted in category 1997  
one, two, three, four, or five career-technical education ADM in 1998  
the same proportion as the percentage of time that the child 1999  
spends in the career-technical education programs or classes. 2000

(4) Based on the information reported under this section, 2001  
the department shall determine the total student count, as 2002  
defined in section 3301.011 of the Revised Code, for each school 2003  
district. 2004

(D) (1) The superintendent of each joint vocational school 2005  
district shall report and certify to the department as of the 2006  
last day of October, March, and June of each year the enrollment 2007  
of students receiving services from schools under the 2008  
superintendent's supervision so that the department can 2009  
calculate the district's enrolled ADM, formula ADM, total ADM, 2010  
category one through five career-technical education ADM, 2011  
category one through three English learner ADM, category one 2012  
through six special education ADM, and for purposes of 2013  
provisions of law outside of Chapter 3317. of the Revised Code, 2014

average daily membership.	2015
The enrollment reported and certified by the	2016
superintendent, except as otherwise provided in this division,	2017
shall consist of the number of students in grades six through	2018
twelve receiving any educational services from the district,	2019
except that the following categories of students shall not be	2020
included in the determination:	2021
(a) Students enrolled in adult education classes;	2022
(b) Adjacent or other district joint vocational students	2023
enrolled in the district under an open enrollment policy	2024
pursuant to section 3313.98 of the Revised Code;	2025
(c) Students receiving services in the district pursuant	2026
to a compact, cooperative education agreement, or a contract,	2027
but who are entitled to attend school in a city, local, or	2028
exempted village school district whose territory is not part of	2029
the territory of the joint vocational district;	2030
(d) Students for whom tuition is payable pursuant to	2031
sections 3317.081 and 3323.141 of the Revised Code.	2032
(2) To enable the department to obtain the data needed to	2033
complete the calculation of payments pursuant to this chapter,	2034
each superintendent shall certify from the report provided under	2035
division (D) (1) of this section the enrollment for each of the	2036
following categories of students:	2037
(a) Students enrolled in each individual grade included in	2038
the joint vocational district schools, including any student	2039
described in division (D) (1) (b) of this section;	2040
(b) Children with disabilities receiving special education	2041
services for the category one disability described in division	2042

(A) of section 3317.013 of the Revised Code, including any student described in division (D) (1) (b) of this section;	2043 2044
(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;	2045 2046 2047 2048
(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;	2049 2050 2051 2052
(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;	2053 2054 2055 2056
(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;	2057 2058 2059 2060
(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;	2061 2062 2063 2064
(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;	2065 2066 2067 2068
(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	2069 2070 2071



division (D) (1) (b) of this section;	2072
(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;	2073 2074 2075 2076
(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;	2077 2078 2079 2080
(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;	2081 2082 2083 2084
(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;	2085 2086 2087
(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;	2088 2089 2090
(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;	2091 2092 2093
(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.	2094 2095 2096 2097 2098 2099

The superintendent of each joint vocational school 2100  
district shall also indicate the city, local, or exempted 2101  
village school district in which each joint vocational district 2102  
pupil is entitled to attend school pursuant to section 3313.64 2103  
or 3313.65 of the Revised Code. 2104

(E) In each school of each city, local, exempted village, 2105  
joint vocational, and cooperative education school district 2106  
there shall be maintained a record of school enrollment, which 2107  
record shall accurately show, for each day the school is in 2108  
session, the actual enrollment in regular day classes. For the 2109  
purpose of determining the enrollment of students, the 2110  
enrollment figure of any school shall not include any pupils 2111  
except those pupils described by division (A) or (D) of this 2112  
section. The record of enrollment for each school shall be 2113  
maintained in such manner that no pupil shall be counted as 2114  
enrolled prior to the actual date of entry in the school and 2115  
also in such manner that where for any cause a pupil permanently 2116  
withdraws from the school that pupil shall not be counted as 2117  
enrolled from and after the date of such withdrawal. There shall 2118  
not be included in the enrollment of any school any of the 2119  
following: 2120

(1) Any pupil who has graduated from the twelfth grade of 2121  
a public or nonpublic high school; 2122

(2) Any pupil who is not a resident of the state; 2123

(3) Any pupil who was enrolled in the schools of the 2124  
district during the previous school year when assessments were 2125  
administered under section 3301.0711 of the Revised Code but did 2126  
not take one or more of the assessments required by that section 2127  
and was not excused pursuant to division (C) (1) or (3) of that 2128  
section; 2129

(4) Any pupil who has attained the age of twenty-two 2130  
years, except for veterans of the armed services whose 2131  
attendance was interrupted before completing the recognized 2132  
twelve-year course of the public schools by reason of induction 2133  
or enlistment in the armed forces and who apply for reenrollment 2134  
in the public school system of their residence not later than 2135  
four years after termination of war or their honorable 2136  
discharge; 2137

(5) Any pupil who has a certificate of high school 2138  
equivalence as defined in section 5107.40 of the Revised Code. 2139

If, however, any veteran described by division (E) (4) of 2140  
this section elects to enroll in special courses organized for 2141  
veterans for whom tuition is paid under the provisions of 2142  
federal laws, or otherwise, that veteran shall not be included 2143  
in the enrollment of students determined under this section. 2144

Notwithstanding division (E) (3) of this section, the 2145  
enrollment of any school may include a pupil who did not take an 2146  
assessment required by section 3301.0711 of the Revised Code if 2147  
the department of education and workforce grants a waiver from 2148  
the requirement to take the assessment to the specific pupil and 2149  
a parent is not paying tuition for the pupil pursuant to section 2150  
3313.6410 of the Revised Code. The department may grant such a 2151  
waiver only for good cause in accordance with rules adopted by 2152  
the department. 2153

The enrolled ADM, formula ADM, total ADM, category one 2154  
through five career-technical education ADM, category one 2155  
through three English learner ADM, category one through six 2156  
special education ADM, transportation ADM, and, for purposes of 2157  
provisions of law outside of Chapter 3317. of the Revised Code, 2158  
average daily membership of any school district shall be 2159

determined in accordance with rules adopted by the department. 2160

(F) (1) If a student attending a community school under 2161  
Chapter 3314., a science, technology, engineering, and 2162  
mathematics school established under Chapter 3326., or a 2163  
college-preparatory boarding school established under Chapter 2164  
3328. of the Revised Code is not included in the formula ADM 2165  
calculated for the school district in which the student is 2166  
entitled to attend school under section 3313.64 or 3313.65 of 2167  
the Revised Code, the department shall adjust the formula ADM of 2168  
that school district to include the student in accordance with 2169  
division (C) (2) of this section. 2170

(2) If a student awarded an educational choice scholarship 2171  
is not included in the formula ADM of the school district in 2172  
which the student resides, the department shall adjust the 2173  
formula ADM of that school district to include the student. 2174

(3) If a student awarded a scholarship under the Jon 2175  
Peterson special needs scholarship program is not included in 2176  
the formula ADM of the school district in which the student 2177  
resides, the department shall adjust the formula ADM of that 2178  
school district to include the student. 2179

(G) (1) (a) The superintendent of an institution operating a 2180  
special education program pursuant to section 3323.091 of the 2181  
Revised Code shall, for the programs under such superintendent's 2182  
supervision, certify to the department, in the manner prescribed 2183  
by the director of education and workforce, both of the 2184  
following: 2185

(i) The unduplicated count of the number of all children 2186  
with disabilities other than preschool children with 2187  
disabilities receiving services at the institution for each 2188

category of disability described in divisions (A) to (F) of 2189  
section 3317.013 of the Revised Code adjusted for the portion of 2190  
the year each child is so enrolled; 2191

(ii) The unduplicated count of the number of all preschool 2192  
children with disabilities in classes or programs for whom the 2193  
district is eligible to receive funding under section 3317.0213 2194  
of the Revised Code adjusted for the portion of the year each 2195  
child is so enrolled, reported according to the categories 2196  
prescribed in section 3317.013 of the Revised Code. 2197

(b) The superintendent of an institution with career- 2198  
technical education units approved under section 3317.05 of the 2199  
Revised Code shall, for the units under the superintendent's 2200  
supervision, certify to the department the enrollment in those 2201  
units, in the manner prescribed by the director of education and 2202  
workforce. 2203

(2) The superintendent of each county board of 2204  
developmental disabilities that maintains special education 2205  
classes under section 3317.20 of the Revised Code or provides 2206  
services to preschool children with disabilities pursuant to an 2207  
agreement between the county board and the appropriate school 2208  
district shall do both of the following: 2209

(a) Certify to the department, in the manner prescribed by 2210  
the department, the enrollment in classes under section 3317.20 2211  
of the Revised Code for each school district that has placed 2212  
children in the classes; 2213

(b) Certify to the department, in the manner prescribed by 2214  
the department, the unduplicated count of the number of all 2215  
preschool children with disabilities enrolled in classes for 2216  
which the board is eligible to receive funding under section 2217

3317.0213 of the Revised Code adjusted for the portion of the 2218  
year each child is so enrolled, reported according to the 2219  
categories prescribed in section 3317.013 of the Revised Code, 2220  
and the number of those classes. 2221

(H) Except as provided in division (I) of this section, 2222  
when any city, local, or exempted village school district 2223  
provides instruction for a nonresident pupil whose attendance is 2224  
unauthorized attendance as defined in section 3327.06 of the 2225  
Revised Code, that pupil's enrollment shall not be included in 2226  
that district's enrollment figure used in calculating the 2227  
district's payments under this chapter. The reporting official 2228  
shall report separately the enrollment of all pupils whose 2229  
attendance in the district is unauthorized attendance, and the 2230  
enrollment of each such pupil shall be credited to the school 2231  
district in which the pupil is entitled to attend school under 2232  
division (B) of section 3313.64 or section 3313.65 of the 2233  
Revised Code as determined by the department. 2234

(I) This division shall not apply on or after September 2235  
30, 2021. 2236

(1) A city, local, exempted village, or joint vocational 2237  
school district admitting a scholarship student of a pilot 2238  
project district pursuant to division (C) of section 3313.976 of 2239  
the Revised Code may count such student in its enrollment. 2240

(2) In any year for which funds are appropriated for pilot 2241  
project scholarship programs, a school district implementing a 2242  
state-sponsored pilot project scholarship program that year 2243  
pursuant to sections 3313.974 to 3313.979 of the Revised Code 2244  
may count in its enrollment: 2245

(a) All children residing in the district and utilizing a 2246

scholarship to attend kindergarten in any alternative school, as 2247  
defined in section 3313.974 of the Revised Code; 2248

(b) All children who were enrolled in the district in the 2249  
preceding year who are utilizing a scholarship to attend an 2250  
alternative school. 2251

(J) The superintendent of each cooperative education 2252  
school district shall certify to the director of education and 2253  
workforce, in a manner prescribed by the department, the 2254  
applicable enrollments for all students in the cooperative 2255  
education district, also indicating the city, local, or exempted 2256  
village district where each pupil is entitled to attend school 2257  
under section 3313.64 or 3313.65 of the Revised Code. 2258

(K) If the director of education and workforce determines 2259  
that a component of the enrollment certified or reported by a 2260  
district superintendent, or other reporting entity, is not 2261  
correct, the director of education and workforce may order that 2262  
the district's enrolled ADM, formula ADM, or both be adjusted in 2263  
the amount of the error. 2264

**Sec. 5747.75.** As used in this section, "eligible tuition 2265  
expenses" means the tuition paid to attend a nonchartered 2266  
nonpublic school, excluding such tuition paid for a school year 2267  
in which any portion of the tuition was paid from a scholarship 2268  
account authorized by section 3310.24 of the Revised Code. 2269

A nonrefundable credit is allowed against a taxpayer's 2270  
aggregate liability under section 5747.02 of the Revised Code 2271  
~~for taxpayers with one or more dependents who attend a~~ 2272  
~~nonchartered nonpublic school. The amount of the credit shall~~ 2273  
equal to the lesser of the total qualifying tuition expenses 2274  
paid by the taxpayer and, if filing a joint return, the 2275

taxpayer's spouse during the taxable year for all of the 2276  
taxpayer's dependents to attend ~~such a~~ nonchartered nonpublic 2277  
school or the following amount, as applicable: 2278

(A) If the taxpayer's or, if filing a joint return, the 2279  
taxpayer's and the taxpayer's spouses' total federal adjusted 2280  
gross income is less than fifty thousand dollars for the taxable 2281  
year, one thousand dollars; 2282

(B) If the taxpayer's or, if filing a joint return, the 2283  
taxpayer's and the taxpayer's spouses' total federal adjusted 2284  
gross income equals or exceeds fifty thousand dollars, one 2285  
thousand five hundred dollars. 2286

The credit shall be claimed in the order prescribed by 2287  
section 5747.98 of the Revised Code. 2288

**Section 2.** That existing sections 3317.02, 3317.022, 2289  
3317.03, and 5747.75 of the Revised Code are hereby repealed. 2290