



Ohio Revised Code

Section 3302.25 Annual school district reports.

Effective: October 3, 2023

Legislation: House Bill 33

(A) In accordance with standards prescribed by the department of education and workforce for categorization of school district expenditures adopted under division (A) of section 3302.20 of the Revised Code, the department annually shall determine all of the following for the previous fiscal year:

(1) For each school district, the ratio of the district's operating expenditures for classroom instructional purposes compared to its operating expenditures for nonclassroom purposes;

(2) For each school district, the per pupil amount of the district's expenditures for classroom instructional purposes;

(3) For each school district, the per pupil amount of the district's operating expenditures for nonclassroom purposes;

(4) For each school district, the percentage of the district's operating expenditures attributable to school district funds;

(5) The statewide average among all school districts for each of the items described in divisions (A)(1) to (4) of this section.

(B) The department annually shall submit a report to each school district indicating the district's information for each of the items described in divisions (A)(1) to (4) of this section and the statewide averages described in division (A)(5) of this section.

(C) Each school district, upon receipt of the report prescribed by division (B) of this section, shall publish the information contained in that report in a prominent location on the district's web site and publish the report in another fashion so that it is available to all parents of students enrolled in the district and to taxpayers of the district.



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