



## Ohio Revised Code

### Section 3317.011 City, local, and exempted village school district base cost.

Effective: September 23, 2022

Legislation: House Bill 583

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This section shall apply only for fiscal years 2022 and 2023.

(A) As used in this section:

(1) "Average administrative assistant salary" means the average salary of administrative assistants employed by city, local, and exempted village school districts in this state with salaries greater than \$20,000 but less than \$65,000, using fiscal year 2018 data, as determined by the department of education.

(2) "Average bookkeeping and accounting employee salary" means the average salary of bookkeeping employees and accounting employees employed by city, local, and exempted village school districts in this state with salaries greater than \$20,000 but less than \$80,000, using fiscal year 2018 data, as determined by the department.

(3) "Average clerical staff salary" means the average salary of clerical staff employed by city, local, and exempted village school districts in this state with salaries greater than \$15,000 but less than \$50,000, using fiscal year 2018 data, as determined by the department.

(4) "Average counselor salary" means the average salary of counselors employed by city, local, and exempted village school districts in this state with salaries greater than \$30,000 but less than \$95,000, using fiscal year 2018 data, as determined by the department.

(5) "Average education management information system support employee salary" means the average salary of accounting employees employed by city, local, and exempted village school districts in this state with salaries greater than \$30,000 but less than \$90,000, using fiscal year 2018 data, as determined by the department.

(6) "Average librarian and media staff salary" means the average salary of librarians and media staff



employed by city, local, and exempted village school districts in this state with salaries greater than \$30,000 but less than \$95,000, using fiscal year 2018 data, as determined by the department.

(7) "Average other district administrator salary" means the average salary of all assistant superintendents and directors employed by city, local, and exempted village school districts in this state with salaries greater than \$50,000 but less than \$135,000, using fiscal year 2018 data, as determined by the department.

(8) "Average principal salary" means the average salary of all principals employed by city, local, and exempted village school districts in this state with salaries greater than \$50,000 but less than \$120,000, using fiscal year 2018 data, as determined by the department.

(9) "Average superintendent salary" means the average salary of all superintendents employed by city, local, and exempted village school districts in this state with salaries greater than \$60,000 but less than \$180,000, using fiscal year 2018 data, as determined by the department.

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

(a) The average salary of teachers employed by city, local, and exempted village school districts in this state with salaries greater than \$30,000 but less than \$95,000, using fiscal year 2018 data, as determined by the department;

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

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

The statewide weighted average employer-paid monthly premium based on data reported by city, local, and exempted village school districts to the state employment relations board for the health insurance survey conducted in accordance with divisions (K)(5) and (6) of section 4117.02 of the Revised Code using fiscal year 2018 data X 12

(11) "Eligible school district" means a city, local, or exempted village school district that satisfies



one of the following:

- (a) The district is a member of an organization that regulates interscholastic athletics.
- (b) The district has teams in at least three different sports that participate in an interscholastic league.

(B) When calculating a district's aggregate base cost under this section, the department shall use data from fiscal year 2018 for all of the following:

- (1) The average salaries determined under divisions (A)(1), (2), (3), (4), (5), (6), (7), (8), (9), and (10)(a) of this section;
- (2) The amount for teacher benefits determined under division (A)(10)(b) of this section;
- (3) The district-paid insurance costs determined under division (A)(10)(c) of this section;
- (4) The spending determined under divisions (E)(4)(a), (E)(5)(a), (E)(6)(a), and (H)(1) of this section and the corresponding student counts determined under divisions (E)(4)(b), (E)(5)(b), (E)(6)(b), and (H)(2) of this section;
- (5) The information determined under division (G)(3) of this section.

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

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



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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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



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

(a) Determine the total amount of spending for academic co-curricular activities reported by city, local, and exempted village school districts to the department using fiscal year 2018 data;

(b) Determine the sum of the enrolled ADM of every school district in the state using fiscal year 2018 data as specified under division (E)(4)(a) of this section;

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

(The amount determined under division (E)(4)(a) of this section / the sum determined under division (E)(4)(b) of this section) X the district's base cost enrolled ADM for the fiscal year for which the academic co-curricular activities cost is computed

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

(a) Determine the total amount of spending for building safety and security reported by city, local, and exempted village school districts to the department using fiscal year 2018 data;

(b) Determine the sum of the enrolled ADM of every school district in the state that reported the data specified under division (E)(5)(a) of this section using fiscal year 2018 data;

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

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

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

(a) Determine the total amount of spending for supplies and academic content, excluding supplies for transportation and maintenance, reported by city, local, and exempted village school districts to the



department using fiscal year 2018 data;

(b) Determine the sum of the enrolled ADM of every school district in the state using fiscal year 2018 data as specified under division (E)(6)(a) of this section;

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

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

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

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

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

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

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

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

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

(i) (The district's base cost enrolled ADM for that fiscal year - 500) X  $\{[(\$160,000 \times 1.16) -$





$(\$80,000 \times 1.16) / 3500$ };

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

(b) Determine the lesser of the following:

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

(ii) 35.

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

The number obtained under division (F)(4)(b) of this section X [(the average bookkeeping and accounting employee salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of this section for that fiscal year]

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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



(a) Using data for the six most recent fiscal years for which data is available, determine both of the following:

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

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

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

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

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

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

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

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

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

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



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for athletic co-curricular activities are computed