



Ohio Revised Code

Section 3317.02 Definitions.

Effective: [October 09, 2026](#)

Legislation: [House Bill 455 - 136th General Assembly](#)

As used in this chapter:

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

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

(C) For fiscal years 2026 and 2027, a district's "base cost enrolled ADM" for a fiscal year means the greater of the following:

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

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

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

(a) For fiscal years 2026 and 2027, the aggregate base cost calculated for that district for that fiscal year under section 3317.011 of the Revised Code divided by the district's base cost enrolled ADM for that fiscal year;

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

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

(a) For fiscal years 2026 and 2027, the aggregate base cost calculated for that district for that fiscal year under section 3317.012 of the Revised Code divided by the district's base cost enrolled ADM for that fiscal year;

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

(E)(1) "Category one career-technical education ADM" means the enrollment of students during the school year on a full-time equivalency basis in career-technical education programs described in division (A)(1) of section 3317.014 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)(11) or (D)(2)(h) 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 divisions (B)(4) and (5) of section 3314.08 of the Revised Code and division (D) of section 3326.32 of the Revised Code.

(2) "Category two career-technical education ADM" means the enrollment of students during the school year on a full-time equivalency basis in career-technical education programs described in division (A)(2) of section 3317.014 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)(12) or (D)(2)(i) 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 divisions (B)(4) and (5) of section 3314.08 of the Revised Code and division (D) of section 3326.32 of the Revised Code.

(3) "Category three career-technical education ADM" means the enrollment of students during the school year on a full-time equivalency basis in career-technical education programs described in division (A)(3) of section 3317.014 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)(13) or (D)(2)(j) 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 divisions (B)(4) and (5) of section 3314.08 of the Revised Code and division (D) of section 3326.32 of the Revised Code.

(4) "Category four career-technical education ADM" means the enrollment of students during the school year on a full-time equivalency basis in career-technical education programs described in division (A)(4) of section 3317.014 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)(14) or (D)(2)(k) 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 divisions (B)(4) and (5) of section 3314.08 of the Revised Code and division (D) of section 3326.32 of the Revised Code.

(5) "Category five career-technical education ADM" means the enrollment of students during the school year on a full-time equivalency basis in career-technical education programs described in division (A)(5) of section 3317.014 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)(15) or (D)(2)(l) 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 divisions (B)(4) and (5) of section 3314.08 of the Revised Code and division (D) of section 3326.32 of the Revised Code.



(F)(1) "Category one English learner ADM" means the full-time equivalent number of English learners described in division (A) 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)(16) or (D)(2)(m) 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.

(2) "Category two English learner ADM" means the full-time equivalent number of English learners described in division (B) 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)(17) or (D)(2)(n) 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.

(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.



(3) "Category three special education ADM" means the full-time equivalent number of students receiving special education services for those disabilities specified in division (C) 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)(7) or (D)(2)(d) 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.

(4) "Category four special education ADM" means the full-time equivalent number of students receiving special education services for those disabilities specified in division (D) 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)(8) or (D)(2)(e) 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.

(5) "Category five special education ADM" means the full-time equivalent number of students receiving special education services for the disabilities specified in division (E) 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)(9) or (D)(2)(f) 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.

(6) "Category six special education ADM" means the full-time equivalent number of students receiving special education services for the disabilities specified in division (F) 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)(10) or (D)(2)(g) 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.

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

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

(a) For fiscal years 2026 and 2027, the square of the quotient of that district's percentage of students in its enrolled ADM who are identified as economically disadvantaged as defined by



the department of education and workforce, divided by the percentage of students in the statewide ADM identified as economically disadvantaged. For purposes of this calculation:

(i) For a city, local, or exempted village school district, the "statewide ADM" equals the sum of the following:

(I) The enrolled ADM for all city, local, and exempted village school districts combined;

(II) The statewide enrollment of students in community schools established under Chapter 3314. of the Revised Code;

(III) The statewide enrollment of students in science, technology, engineering, and mathematics schools established under Chapter 3326. of the Revised Code.

(ii) For a joint vocational school district, the "statewide ADM" equals the sum of the enrolled ADM for all joint vocational school districts combined.

(b) For fiscal year 2028 and each fiscal year thereafter, an index calculated in a manner determined by the general assembly.

(2) "Economically disadvantaged index for a community or STEM school" means the following:

(a) For fiscal years 2026 and 2027, 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.

(b) For fiscal year 2028 and each fiscal year thereafter, an index calculated in a manner determined by the general assembly.

(J) "Educational choice scholarship unit" means a unit that consists of all of the students for whom educational choice scholarships are awarded under sections 3310.03 and 3310.032 of the Revised Code.

(K) "Enrolled ADM" means the following:

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

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



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

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

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

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

(2) For a joint vocational school district, the final number verified by the department, based on the enrollment reported and certified under division (D) of section 3317.03 of the Revised Code, as adjusted, if so ordered, under division (K) of that section, and as further adjusted by the department by adding the students described in division (D)(1)(b) of section 3317.03 of the Revised Code;

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

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

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

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

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

(L)(1) "Formula ADM" means, for a city, local, or exempted village school district, the enrollment reported under division (A) of section 3317.03 of the Revised Code, as verified by



the department and adjusted if so ordered under division (K) of that section, and as further adjusted by the department, as follows:

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

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

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

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

(N) For fiscal years 2026 and 2027, "funding base" means, for a city, local, or exempted village school district, the sum of the following as calculated by the department:

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

(a) Compute the sum of the following:

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

(ii) For fiscal years 2026 and 2027, the district's payments for fiscal year 2020 under divisions (C)(1), (3), and (4) of section 3313.981 of the Revised Code as those divisions existed prior to September 30, 2021.

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

(i) The following difference:

(The amount paid to the district under division (A)(5) of section 3317.022 of the Revised Code, as that division existed prior to September 30, 2021, for fiscal year 2019) - (the



amounts deducted from the district and paid to a community school under division (C)(1)(e) of section 3314.08 of the Revised Code or a science, technology, engineering, and mathematics school under division (E) of section 3326.33 of the Revised Code as those divisions existed prior to September 30, 2021, for fiscal year 2020 in accordance with division (A) of Section 265.235 of H.B. 166 of the 133rd general assembly)

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

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

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

(v) For fiscal years 2026 and 2027, the payments subtracted from the district for fiscal year 2020 under divisions (B)(1) and (3) of section 3313.981 of the Revised Code as those divisions existed prior to September 30, 2021.

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

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



(O) For fiscal years 2026 and 2027, "funding base" means, for a joint vocational school district, the sum of the following as calculated by the department:

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

(a) Compute the sum of the following:

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

(ii) For fiscal years 2026 and 2027, the district's payments for fiscal year 2020 under divisions (D)(1) and (2) of section 3313.981 of the Revised Code as those divisions existed prior to September 30, 2021.

(b) Subtract from the amount paid to the district under division (A)(3) of section 3317.16 of the Revised Code, as that division existed prior to September 30, 2021, for fiscal year 2019.

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

(P) For fiscal years 2026 and 2027, "funding base" for a community school means the following:

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

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

(3) For a community school that was not in operation for fiscal year 2020, the amount that would have been paid to the school if it was in operation for that school year under division



(C)(1) of section 3314.08 of the Revised Code as that division existed prior to September 30, 2021, in accordance with division (A) of Section 265.230 of H.B. 166 of the 133rd general assembly if the school had been in operation for the entirety of that fiscal year, as calculated by the department, and the amount that would have been paid to the school for that fiscal year under section 3314.085 of the Revised Code in accordance with division (B) of Section 265.230 of H.B. 166 of the 133rd general assembly, if any, if the school had been in operation for the entirety of that fiscal year, as calculated by the department.

(Q) For fiscal years 2026 and 2027, "funding base" for a STEM school means the following:

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

(2) For a science, technology, engineering, and mathematics school that was in operation for part of fiscal year 2020, the amount that would have been paid to the school for that fiscal year under section 3326.33 of the Revised Code as that section existed prior to September 30, 2021, in accordance with division (A) of Section 265.235 of H.B. 166 of the 133rd general assembly if the school had been in operation for the entirety of that fiscal year, as calculated by the department, and the amount that would have been paid to the school for that fiscal year under section 3326.41 of the Revised Code in accordance with division (B) of Section 265.235 of H.B. 166 of the 133rd general assembly, if any, if the school had been in operation for the entirety of that fiscal year, as calculated by the department;

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

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

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



- (2) The community and STEM school unit;
- (3) The educational choice scholarship unit;
- (4) The pilot project scholarship unit;
- (5) The autism scholarship unit;
- (6) The Jon Peterson special needs scholarship unit.

(S) "Jon Peterson special needs scholarship unit" means a unit that consists of all of the students for whom Jon Peterson scholarships are awarded under sections 3310.51 to 3310.64 of the Revised Code.

(T) "Internet- or computer-based community school" has the same meaning as in section 3314.02 of the Revised Code.

(U) "LRE student with a disability" means a child with a disability who has an individualized education program providing for the student to spend more than half of each school day in a regular school setting with nondisabled students. For purposes of this division, "individualized education program" and "child with a disability" have the same meanings as in section 3323.01 of the Revised Code, and "LRE" is an abbreviation for "least restrictive environment."

(V) "Medically fragile child" means a child to whom all of the following apply:

(1) The child requires the services of a doctor of medicine or osteopathic medicine at least once a week due to the instability of the child's medical condition.

(2) The child requires the services of a registered nurse on a daily basis.

(3) The child is at risk of institutionalization in a hospital, skilled nursing facility, or intermediate care facility for individuals with intellectual disabilities.

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

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

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

(2) A child may be identified as having an "other health impairment-minor" if the child's condition meets the definition of "other health impaired" established in rules previously



adopted by the department but the child's condition does not meet either of the conditions specified in division (W)(1)(a) or (b) of this section.

(X)(1) For fiscal years 2026 and 2027, a city, local, exempted village, or joint vocational school district's, community school's, or STEM school's "general phase-in percentage" is equal to the percentage for that fiscal year that is determined by the general assembly.

(2) For fiscal years 2026 and 2027, a city, local, exempted village, or joint vocational school district's "phase-in percentage for disadvantaged pupil impact aid" is equal to the percentage for that fiscal year that is determined by the general assembly.

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

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

(AA) "Related services" includes:

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

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

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

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

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

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



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

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

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

(a) For fiscal years 2026 and 2027, the state share percentage calculated under section 3317.017 of the Revised Code;

(b) For fiscal year 2028 and each fiscal year thereafter, a percentage calculated in a manner determined by the general assembly.

(2) "State share percentage" means, for a joint vocational school district, the district's state share percentage calculated under section 3317.165 of the Revised Code.

(FF) "Statewide average base cost per pupil" means the following:

(1) For fiscal years 2026 and 2027, the statewide average base cost per pupil calculated under division (A) of section 3317.018 of the Revised Code;

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

(GG) "Statewide average career-technical base cost per pupil" means the following:

(1) For fiscal years 2026 and 2027, the statewide average career-technical base cost per pupil calculated under division (B) of section 3317.018 of the Revised Code;

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

(HH) "STEM school" means a science, technology, engineering, and mathematics school established under Chapter 3326. of the Revised Code.

(II) "Taxes charged and payable" means the taxes charged and payable against real and public utility property after making the reduction required by section 319.301 of the Revised Code, plus the taxes levied against tangible personal property.

(JJ) For purposes of sections 3317.017 and 3317.165 of the Revised Code, "three-year average valuation" for a fiscal year means the average of total taxable value for the three most recent tax years for which data is available, as certified under section 3317.021 of the Revised Code.



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

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

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

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

- (1) The student's family has multiple children enrolled in the same school.
 - (2) The student's family is a member of or affiliated with a religious or secular organization that provides oversight of the school or from which the school has agreed to enroll students.
 - (3) The student's parent is an employee of the school.
 - (4) Some other qualification not based on the income of the student's family or the student's athletic or academic ability and for which all students in the school may qualify.
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