



Ohio Revised Code

Section 3317.165 Joint vocational school district state share percentage calculation.

Effective: September 30, 2025

Legislation: House Bill 96 - 136th General Assembly

(A)(1) For fiscal years 2026 and 2027, the department of education and workforce shall calculate a joint vocational school district's per-pupil local capacity amount according to the following formula:

$$(0.0005 \times \text{the lesser of the district's three-year average valuation or the district's most recent valuation}) / (\text{the district's base cost enrolled ADM})$$

(2) For fiscal year 2028 and each fiscal year thereafter, the department shall calculate a district's per-pupil local capacity amount in a manner determined by the general assembly.

(B)(1) For fiscal years 2026 and 2027, the department shall calculate a joint vocational school district's state share percentage according to the following formula:

$$(\text{The district's base cost per pupil for the fiscal year} - \text{the district's per-pupil local capacity amount for the fiscal year}) / (\text{the district's base cost per pupil for the fiscal year})$$

If the result is less than 0.10, the state share percentage shall be 0.10.

(2) For fiscal year 2028 and each fiscal year thereafter, the department shall calculate the state share percentage for a joint vocational school district in a manner determined by the general assembly.
