



Ohio Revised Code

Section 5753.11 Calculating student populations.

Effective: March 27, 2020

Legislation: House Bill 197 - 133rd General Assembly

(A) As used in this section:

(1) "Public school district" means any city, local, exempted village, or joint vocational school district, community school established under Chapter 3314. of the Revised Code, STEM school established under Chapter 3326. of the Revised Code, or college-preparatory boarding school established under Chapter 3328. of the Revised Code. "Public school district" does not include any STEM school operated under section 3326.51 of the Revised Code.

(2) "Student population" means the number of students residing in a county who are enrolled in a public school district in grades kindergarten through twelve and the total number of preschool children with disabilities on the following dates:

(a) For the January distribution, the Friday of the first full school week in October;

(b) For the August distribution, the Friday of the first full school week in May.

(B) For the purpose of calculating student population, each public school district shall, twice annually, report to the department of education the students enrolled in the district on the days specified in division (A)(2) of this section. A student shall be considered to be enrolled in a public school district if the student is participating in education programs of the public school district and the public school district has not:

(1) Received documentation from a parent terminating enrollment of the student;

(2) Been provided documentation of a student's enrollment in another public or private school; or

(3) Ceased to offer education to the student.



If more than one public school district reports a student as enrolled, the department shall use procedures adopted by the department for the reconciliation of enrollment to determine the district of enrollment for purposes of this section. In the case of the dual enrollment of a student in a joint vocational school district and another public school district, the student shall be included in the enrollments for both schools. If the valid school district or enrollment cannot be determined in time for the certification, the count of these students shall be divided equally between the reporting districts.

(C) The department of education shall certify to the department of taxation the student population for each county and the student population for each public school district located in whole or in part in the county on or before the thirtieth day of December, for the January distribution and on or before the thirtieth day of July, for the August distribution. A student shall be included in the school district enrollment for a county only if a student resides in that county. The location of each community school shall be the enrollment area required to be defined by the community school and its sponsor in accordance with division (A)(19) of section 3314.03 of the Revised Code, the location of each STEM school shall be any county in which its enrolled students reside, and the location of the college-preparatory boarding schools shall be the territory of the school district in which the college-preparatory school is located or the territory of any city, exempted village, or local school district that has agreed to be a participating district under section 3328.04 of the Revised Code.

The student population count certified by the department of education to the department of taxation is final and shall not be adjusted by future updates to the counts.

(D) Not later than the thirty-first day of January and the thirty-first day of August of each year, the tax commissioner shall distribute funds in the gross casino revenue county student fund to public school districts. The commissioner shall calculate the amount of funds to distribute to each public school district as follows:

(1) The commissioner shall calculate the proportional share of the funds attributable to each county by dividing the total student population certified for each county by the sum of the total student population certified in all counties statewide.

(2) The commissioner shall multiply the amount in division (D)(1) of this section by the total amount



of funds in the gross casino revenue county student fund to obtain the share of funds for each county.

(3) The commissioner shall multiply the amount in division (D)(2) of this section by the quotient of the student population certified for each individual district located in the county divided by the sum of the student population certified for all public school districts located in the county.

The commissioner shall distribute to each public school district the amount so calculated for each district.