FY 2027 School Finance Payment Report
Line by Line Explanation

Ohio Department of Education & Workforce

Table of Contents

Introduction 3
Summary School Finance Payment Report 4
Summary School Finance Payment Report Layout 5
State Support 5
A. Base Cost [Revised Code Section 3317.011] 5
Teacher Base Cost 7
Student Support Base Cost 8
District Leadership and Accountability Base Cost 9
Building Leadership Base Cost 10
Athletic Co-Curricular Activities Base Cost 10
Base Cost Per-Pupil Amount 11
Statewide Average Base Cost Per-Pupil Amount 11
Local Capacity Per-Pupil Amount [Section 3317.017] 11
State Share of the Base Cost Per-Pupil and State Share Percentage 13
State Share of the Base Cost 13
B. Targeted Assistance [Revised Code Section 3317.0217] 14
C. Special Education Funding [Revised Code Section 3317.022 (A)(3)] 15
D. Disadvantaged Pupil Impact Aid [Revised Code Section 3317.022 (A)(4)] 16
E. English Learner [Revised Code Section 3317.022 (A)(5)] 17
F. Gifted [Revised Code Section 3317.022 (A)(6), 3317.051(B) and (C)] 18
G. Career Technical Education [Revised Code Section 3317.022(A)(7) and (A)(8) and 3317.014] 19
H. Core Foundation Funding 20
I. Temporary Transitional Aid Guarantee [Revised Code Section 3317.019] 20
J. Transportation [Revised Code Section 3317.0212] 21
K. Formula Transition Supplement 23
L. Base Funding Supplement 23
M. Enrollment Growth Supplement 23
N. Total Formula Funding 24
Additional Aid Items 24
O. Performance Supplement 24
P. Preschool Special Education [Revised Code Section 3317.0213] 25
Q. Special Education Transportation [Revised Code Section 3317.024(C)] 25
R. Total State Support 26
Transfers 26
S. Educational Service Centers 26
T. Other Adjustments 26
U. Total Transfers 29
V. Net State Funding 29
Disclosure 30

Department of Education & Workforce

INTRODUCTION

The funding of K-12 public schools in Ohio is a joint effort between the state and local school districts. In fiscal year (FY) 2027, Ohio will distribute over $8.5 billion in state foundation funding to 611 school districts through the state foundation funding formula and additional aid.

The state operating budget for fiscal years 2026 and 2027, Am. Sub. HB 96 of the 136th Ohio General Assembly, continued the phase-in of the school funding formula first implemented in FY22. Often called the Fair School Funding Plan, first instituted in FY22, and subsequently updated in FY24, is the result of a workgroup of practitioners convened by former House Speaker Robert Cupp and former Representative John Patterson in late 2017. The funding model directs the method and manner in which schools and districts across the state are funded. It includes the following key elements:

- Funds students where they are educated rather than where they live. Generally, this eliminates the deduction and transfer of dollars from resident districts to other schools or districts for students who attend community schools, STEM schools, scholarship programs and open enrollment.
- Establishes an input-based funding model informed by professional judgment. The formula establishes a base cost methodology using student/teacher ratios, minimum staffing levels and actual costs. This results in a unique base cost per-pupil for each district in the state.
- Acknowledges that school funding has always been a partnership between the state of Ohio and the local school district. The state formula works to equalize funding and provide additional money to schools and districts that do not have the capacity and wealth to raise revenues locally. The state and local cost methodology uses both assessed property values and income to determine the state share.
- Provides supplemental money based on student needs and demographics. This includes funding for students with disabilities, English learners, gifted students, economically disadvantaged students and those participating in career-technical education. Generally, these supplemental dollars are restricted to support these student subgroups.

Am. Sub. HB 96 added three additional provisions that provide additional support for those districts that are eligible to receive these funds. These are:

- Base Funding Supplement: All districts will receive funding under this provision.
- Enrollment Growth Supplement: Districts with a 3% enrollment growth in the last 4 years will receive funding under this provision.
- Performance Supplement: Districts that satisfy certain criteria from Local Report Card Data will receive funding under this provision.

This document contains a detailed explanation of the calculation of each component of the foundation formula. The document references a number of reports the Department produces to calculate state foundation funding for each district. The Summary School Finance Payment Report (SFPR) provides the annual funding amounts for each element of the formula. Supplemental reports, including the Detailed SFPR, Base Cost, Local Capacity, Targeted Assistance and Transportation provide the calculation, parameters and the underlying data with detailed calculations. ESC Deduction and Other Adjustments reports show positive and negative transfers to and from the district.

The information presented in this document references payment reports available on the Department's website. For illustrative purposes, the screenshots were added for each section from the applicable payment report. The report name has been indicated under each screenshot.

SUMMARY SCHOOL FINANCE PAYMENT REPORT

	State Funding
State Support	
A Base Cost	$97,670,031.51
B Targeted Assistance	$33,048,948.46
C Special Education	$23,938,368.16
D Disadvantaged Pupil Impact Aid (DPIA)	$19,645,380.39
E English Learners	$2,163,244.23
F Gifted	$1,281,062.40
G Career Technical Education	$3,045,201.61
H Core Foundation Funding (A + B + C + D + E + F + G)	$180,792,236.76
I Temporary Transitional Aid Guarantee	$0.00
J Transportation	$5,842,966.81
K Formula Transition Supplement	$0.00
L Base Funding Supplement	$744,334.10
M Enrollment Growth Supplement	$0.00
N Total Formula Funding (H + I + J + K + L + M)	$187,379,537.67
Additional Aid Items	
O Performance Supplement	$967,634.33
P Preschool Special Education	$1,909,933.51
Q Special Education Transportation	$4,295,275.49
R Total State Support (N + O + P + Q)	$194,552,381.00
Transfers	
S Educational Service Center	$-124,319.00
T Other Adjustments	$-2,044,024.98
U Total Transfers (S + T)	$-2,168,343.98
V Net State Funding (R + U)	**$192,384,037.02**
Disclosure	Annual Amount
Base Cost - Student Wellness and Success	$4,619,791.56

Report: Summary School Finance Payment Report (SFPR)

Summary School Finance Payment Report Layout

State Support represents the majority of state foundation funding provided to school districts. Funding is represented on lines 'A' through 'N'. The Core Foundation Funding on line 'H' is the sum of lines 'A' through 'G'.

This is the first year when the annual distribution of the funding elements for lines A through G are fully phased-in. For these funding elements, no longer four columns of numbers are shown, only calculated funding is provided

Under the State Support section, lines 'I' through 'M' reflect FY 2027 funding elements and guarantees. Total Formula Funding on line 'N' gives the total of Formula Funding.

Additional Aid Items show the annual amount of the Performance Supplement on line 'O', Preschool Special Education on line 'P' and Special Education Transportation on line 'Q'. These funding amounts are supplemental to the larger state foundation funding and outside any phase-in or guarantee. The total of these funding elements together with the total of the State Support funding elements are shown on line 'R' under the label of Total State Support.

Transfers section shows the fund transfers to Educational Service Centers (line 'S') for services these entities provide to school districts and an amount for Other Adjustments (line 'T').

Net State Funding reflected on line 'V' is the total of all elements on the SFPR.

Disclosure section lists the restricted portion of the Base Cost – Student Wellness and Success.

STATE SUPPORT

This section explains the calculation methodologies and the underlying data used in the calculation of each funding component of the foundation formula.

A. Base Cost [Revised Code Section 3317.011]

This funding element comprises the largest part of foundation funding in FY 2027. The calculation of the Base Cost includes 22 elements categorized into five sub-components that yields a unique base cost for each school district. These are:

- Teacher Base Cost [Section 3317.011(D)]
- Student Support Base Cost [Section 3317.011(E)]
- District Leadership and Accountability Base Cost [Section 3317.011(F)]
- Building Leadership and Operation Base Cost [Section 3317.011(G)]
- Athletic Co-curricular Activities Base Cost [Section 3317.011(H)]

An Aggregate Base Cost for each district is calculated using statewide average costs applied against staffing ratios and minimum service levels and the Base Cost Enrolled ADM.

Compilation of the FY 2022 Average Salaries and Operating Expenditures [Revised Code Section 3317.011]

The calculation of the Base Cost utilizes FY 2022 statewide average staff salaries (within a defined range) and per pupil expenditures. Below are the statewide average salaries, insurance cost and per-pupil expenditures used in the Base Cost calculation in FY 2027.

Statewide Factors				
s1	Base Cost Enrolled ADM			1,423,309.95
s2	Aggregate Base Cost			$11,757,569,328.38
s3	Average Base Cost Per-Pupil			$8,241.61
s4	Average Annual Employer-Paid Insurance Cost			$17,152.68
s5	Average Salary of			
	s5a	Superintendent	$123,639.30	
	s5b	Other Administrator	$100,368.71	
	s5c	Principal	$97,627.89	
	s5d	Teacher	$68,022.22	
	s5e	Counselor	$68,712.57	
	s5f	Librarian and Media Staff	$74,063.83	
	s5g	EMIS Support Employee	$55,972.97	
	s5h	Bookkeeping and Accounting Employee	$49,696.52	
	s5i	Administrative Assistant	$45,333.05	
	s5j	Clerical Staff	$34,356.24	
s6	Average Base Cost Per-Pupil For			
	s6a	Academic Co-Curricular Activities	$48.09	
	s6b	Athletic Co-Curricular Activities	$192.21	
	s6c	Building Safety and Security	$36.20	
	s6d	Supplies and Academic Content	$243.81	
	s6e	Technology	$37.50	
	s6f	ITC Support	$31.00	
	s6g	Building	$1,418.16	

Report: Base Cost

Calculation of Base Cost Enrolled ADM [Revised Code Section 3317.02(K)]

The formula funds students based on an Enrolled ADM concept. The Enrolled ADM is calculated for FY 2024, FY 2025, and FY 2026. The Base Cost Enrolled ADM is the larger of the 3-year Average or the FY 2026 Enrolled ADM. The use of prior year ADM or a three-year average adds stability to the base cost calculation and also benefits a district with declining enrollment.

District Factors				
a	Number of School Buildings			42
b	Base Cost Enrolled ADM [greater of ((b1+b2+b3)/3) and b3]			18,927.47
	b1	Enrolled ADM FY24	19,094.57	
	b2	Enrolled ADM FY25	19,079.48	
	b3	Enrolled ADM FY26	18,608.35	
	b4	Kindergarten FTE	1,502.54	
	b5	Grade 1-3 FTE	4,583.95	
	b6	Grade 4-8 FTE not in CTE Program	7,086.35	
	b7	Grade 9-12 FTE not in CTE Program	4,678.01	
	b8	FTE Enrolled in Career Technical Education (CTE) Program	1,076.63	
	b9	Grade 9-12 FTE	5,529.23	

Report: Base Cost

Teacher Base Cost

This is comprised of four elements as follows:

1. Classroom Teacher Base Cost [Revised Code Section 3317.011(D)(1)] funds classroom teachers using student teacher ratios applied against an average teacher base cost of $96,058.46. The average teacher base cost is the sum of the statewide average teacher salary of $68,022.22, 16% for benefits (for required requirement contributions and 2% for federal payroll taxes and workers compensation) and the average employer-paid insurance cost.

   Teacher Base Cost = Funded Teachers * (($68,022.22*1.16) + $17,152.68)

   The number of funded teachers is calculated using the student to teacher ratios. Grades 4 through 8 and 9 through 12 counts of students exclude the ADM of students in career technical education programs. Additionally, the ADM used in this calculation matches the larger of the prior year or three-year average used to determine the Base Cost Enrolled ADM.

   Funded Teachers = (Kindergarten ADM / 20) + (Grades 1 to 3 ADM / 23) + (Grades 4 to 8 ADM / 25) + (Grades 9 to 12 ADM / 27) + (CTE ADM / 18)

2. Special Teacher Base Cost [Section 3317.011(D)(2)] funds special teachers (such as art, music, physical education and electives) using a ratio of one teacher per 150 students in the Base Cost Enrolled ADM, with a minimum of 6 teachers per district.

   Special Teacher Base Cost =
   (Greater of (Base Cost Enrolled ADM / 150) and 6) * (($68,022.22*1.16) + $17,152.68)

3. Substitute Teacher Cost [Section 3317.011(D)(3)] funds a substitute teacher for each funded classroom and special teacher for five days. The calculation uses a daily rate of $90 plus benefits of 16%.

   Substitute Teacher Cost = (Classroom Teachers + Special Teachers) * ($90 * 1.16) * 5

4. Professional Development Cost [Section 3317.011(D)(4)] funds professional development for each funded classroom and special teacher. The funded amount is determined by calculating the daily average teacher salary and benefits (excluding health insurance) for four days.

   Professional Development Cost = (Classroom Teachers + Special Teachers) * ((($68,022.22 * 1.16) / 180) * 4)

The total Teacher Base Cost is the sum of the above four calculations.

Detailed Calculation

A	Teacher Base Cost [A1+A2+A3+A4]				$90,185,972.92
	A1	Classroom Teacher Base Cost [A1a*A1b]		$75,978,399.52	
		A1a Funded Classroom Teachers [(b4/20)+(b5/23)+(b6/25)+(b7/27)+(b8/18)]	790.96		
		A1b Average Teacher Base Cost [(s5d*1.16)+s4]	$96,058.46		
	A2	Special Teacher Base Cost [A2a*A1b]		$12,120,656.48	
		A2a Funded Special Teachers [greater of (b/150) and 6]	126.18		
	A3	Substitute Teacher Cost [(A1a+A2a)*A3a*5]		$478,747.08	
		A3a Substitute Teacher Daily Rate [$90*1.16]	$104.40		
	A4	Professional Development Cost [(A1a+A2a)*((s5d*1.16)/180)*4]		$1,608,169.84	

Report: Base Cost

Student Support Base Cost

This is comprised of seven elements as follows:

1. Guidance Counselor Cost [Section 3317.011(E)(1)] funds guidance counselors using a ratio of one counselor per 360 students in grades 9 through 12, with a minimum of one. The funded guidance counselors are multiplied by the statewide average counselor salary of $68,172.57, plus benefits and health insurance.

Guidance Counselor Cost =
(Greater of (Grades 9 through 12 ADM / 360) and 1) * (($68,172.57 * 1.16) + $17,152.68)

2. Librarian and Media Staff Cost [Section 3317.011(E)(2)] funds librarians and media specialists using a ratio of one staff for every 1,000 students. The funded staff is multiplied by the statewide librarian and media staff average salary of $74,063.83, plus benefits and health insurance.

Librarian and Media Staff Cost = (Base Cost Enrolled ADM / 1,000) * (($74,063.83 * 1.16) + $17,152.68)

3. Student Wellness and Success Staff Cost [Section 3317.011(E)(3)] funds Student Wellness and Success initiatives using a ratio of one staff per 250 students, with a minimum of five. The funded staff are multiplied by statewide average counselor salary of $68,712.57, plus benefits and health insurance.

Student Wellness and Success Staff Cost =
(Greater of (Base Cost Enrolled ADM / 250) and 5) * (($68,712.57* 1.16) + $17,152.68)

4. Academic Co-Curricular Activities Cost [Section 3317.011(E)(4)] funds costs associated with non-athletic co-curricular activities based on the statewide per-pupil amount of $48.09.

Academic Co-curricular Activities Cost = Base Cost Enrolled ADM * $48.09

5. Building Safety and Security Cost [Section 3317.011(E)(5)] funds costs associated with security services based on the statewide per-pupil amount of $36.20.

Building Safety and Security Cost = Base Cost Enrolled ADM * $36.20

6. Supplies and Academic Content Cost [Section 3317.011(E)(6)] funds textbooks, instructional materials and supplies based on the statewide per-pupil amount of $243.81.

Supplies and Academic Content Cost = Base Cost Enrolled ADM * $243.81

7. Technology Cost [Section 3317.011(E)(7)] funds student technology expenses (including devices) based on the statewide per-pupil amount of $37.50.

Technology Cost = Base Cost Enrolled ADM * $37.50

The total Student Support Base Cost is the sum of the above seven calculations.

B	Student Support Base Cost [B1+B2+B3+B4+B5+B6+B7]			$17,691,909.01
	B1 Guidance Counselor Cost [B1a*((s5e*1.16)+s4)]		$1,487,758.25	
	B1a Funded Guidance Counselors [greater of (b9/360) and 1]	15.36		
	B2 Librarian and Media Staff Cost [B2a*((s5f*1.16)+s4)]		$1,951,053.06	
	B2a Funded Librarian and Media Staff [b/1000]	18.93		
	B3 Student Wellness and Success Cost [B3a*((s5e*1.16)+s4)]		$7,333,214.67	
	B3a Funded Student Wellness and Success Staff [greater of (b/250) and 5]	75.71		
	B4 Academic Co-Curricular Activities Cost [s6a*b]		$910,222.03	
	B5 Building Safety and Security Cost [s6c*b]		$685,174.41	
	B6 Supplies and Academic Content Cost [s6d*b]		$4,614,706.46	
	B7 Technology Cost [s6e*b]		$709,780.13	

Report: Base Cost

District Leadership and Accountability Base Cost

This is comprised of seven elements as follows:

1. Superintendent Cost [Section 3317.011(F)(1)] funds a Superintendent for each district, adjusted based on student population. For each district, the salary figure is supplemented with 16% benefits and insurance cost of $17,152.68. For school districts with a Base Cost Enrolled ADM greater than 4,000, $160,000 is used. For districts with a Base Cost Enrolled ADM of less than 500, $80,000 is used. For Districts with Base Cost Enrolled ADM between 500 and 4,000, a salary figure between $80,000 and $160,000 is used.

   Superintendent Cost =
   ***if* Base Cost Enrolled ADM > 4,000 *then* ($160,000 * 1.16) + $17,152.68**
   ***if* Base Cost Enrolled ADM < 500 *then* ($80,000 * 1.16) + $17,152.68**
   ***if* 500 =< Base Cost Enrolled ADM <= 4000 *then* ((Base Cost Enrolled ADM - 500) * (((($160,000 * 1.16) - ($80,000 * 1.16)) / 3500)) + (($80,000 * 1.16) + $17,152.68)**

2. Treasurer Cost [Section 3317.011(F)(2)] funds a Treasurer for each district, using a similar methodology used to calculate the superintendent cost.

   District Treasurer Cost =
   ***if* Base Cost Enrolled ADM > 4000 *then* ($130,000 * 1.16) + $17,152.68**
   ***if* Base Cost Enrolled ADM < 500 *then* ($60,000 * 1.16) + $17,152.68**
   ***if* 500 =< Base Cost Enrolled ADM <= 4000 *then* ((Base Cost Enrolled ADM - 500) * (((($130,000 * 1.16) - ($60,000 * 1.16)) / 3500)) + (($60,000 * 1.16) + $17,152.68)**

3. Other District Administrator Cost [Section 3317.011(F)(3)] funds additional district level administrators at a ratio of one administrator for every 750 students, with a minimum of two. The number of administrators is funded against the Superintendent Cost (after removing the insurance cost) and the ratio of the statewide average salary for Other District Administrator and Superintendent (81.1%).

   Other District Administrator Cost = (Greater of (Base Cost Enrolled ADM / 750) and 2) * (((Superintendent Cost - $17,152.68) * ($100,368.71 / $123,639.30)) + $17,152.68)

4. Fiscal Support Cost [Section 3317.011(F)(4)] funds district fiscal support staff using a ratio of one staff per 850 students, with a minimum of two and a maximum of 35. The number of funded staff is multiplied by the statewide average salary of Bookkeeping and Accounting staff of $49,696.52, plus benefits and health insurance.

   Fiscal Support Cost = (Lesser of (Greater of (Base Cost Enrolled ADM / 850) and 2) and 35) * (($49,696.52 * 1.16) + $17,152.68)

5. Education Management Information System (EMIS) Support Cost [Section 3317.011(F)(5)] funds EMIS support using a ratio of one staff per 5,000 students, with a minimum of one. The number of funded staff is multiplied by the statewide average salary of EMIS staff of $55,972.97, plus benefits and health insurance.

   EMIS Cost = (Greater of (Base Cost Enrolled ADM / 5000) and 1) * (($55,972.97 * 1.16) + $17,152.68)

6. District Leadership Support Cost [Section 3317.011(F)(6)] funds administrative support using a ratio of one staff for every three administrators, with a minimum of one. The number of funded staff is multiplied by the statewide average Administrative Assistant salary of $45,333.05, plus benefits and health insurance.

   Leadership Support Cost = (Greater of ((Other District Administrators + 1) / 3) and 1) * (($45,333.05 * 1.16) + $17,152.68)

7. Information Technology Center Support Cost [Section 3317.011(F)(7)] funds district IT costs and is calculated based on $31.00 per student.

   Information Technology Center Support Cost = Base Cost Enrolled ADM * $31

Building Leadership Base Cost

This is comprised of three elements as follows:

1. Building Leadership Cost [Section 3317.011(G)(1)] funds building administrators at a ratio of one administrator for every 450 students. The number of building administrators is funded against the Superintendent Cost (after removing the insurance cost) and applied to the ratio of the statewide average salary for Principal and Superintendent (78.96%).

   Building Leadership Cost = (Base Cost Enrolled ADM / 450) * (((Superintendent Cost - $17,152.68) * ($97,627.89 / $123,639.30)) + $17,152.68)

2. Building Leadership Support Cost [Section 3317.011(G)(2) funds clerical staff at buildings looking at the number of school buildings and a ratio of one staff for every 400 students. The number of building leadership support staff is multiplied by the statewide average Clerical Staff salary of $34,356.24, plus benefits and health insurance.

   Building Leadership Support Cost =
   ***if* Count of Open School Buildings > (Base Cost Enrolled ADM / 400)**
   ***then* Count of Open School Buildings * (($34,356.24 * 1.16) + $17,152.68)**
   ***else* (Smaller of (Base Cost Enrolled ADM / 400) and (Count of Open School Buildings * 3)) * (($34,356.24 * 1.16) + $17,152.68)**

3. Building Operation Cost Section 3317.011(G)(3) funds the cost of operating school buildings. The amount is calculated by multiplying the statewide average building square feet per-pupil of 278.07 and the statewide average cost per square foot of $5.10, to yield $1,418.16. statewide average building per-pupil amount. The statewide Average Building Safety and Security per-pupil amount of $36.20 is subtracted from the average building per-pupil amount.

   Building Operation Cost = Base Cost Enrolled ADM * (($1,418.16) - $36.20)

The total Building Leadership Base Cost is the sum of the above three calculations.

D	Building Leadership and Operations Base Cost [D1+D2+D3]			$35,739,996.26
D1	Building Leadership Cost [((C1–s4)*(s5c/s5a))+s4)*D1a]		$6,885,469.76	
D1a	Funded Building Leaders [b/450]	42.06		
D2	Building Leadership Support Cost [D2c]		$2,697,520.06	
D2a	Building Leadership Support and Student Ratio [b/400]	47.32		
D2b	Funded Building Leadership Support [lesser of (a*3) and D2a]	47.32		
D2c	[If D2a<a then (a*((s5j*1.16)+s4)] [If D2a>=a then (D2b*((s5j*1.16)+s4)]	$2,697,520.06		
D3	Building Operation Cost [b*(s6g–s6c)]		$26,157,006.44	

Report: Base Cost

Athletic Co-Curricular Activities Base Cost

The formula funds athletic co-curricular activities using a statewide per-pupil amount of $192.21. All districts meet the eligibility criteria for this funding of either membership in the organization that regulates the interscholastic athletics

E	Athletic Co-Curricular Activities Base Cost [if E1=Yes then (s6b*b) else 0]		$3,638,049.01
E1	Is the district eligible?	Yes	

Report: Base Cost

or a minimum of three teams that participate in interscholastic leagues.

Athletic Co-curricular Activities Base Cost = Base Cost Enrolled ADM * $192.21

Base Cost Per-Pupil Amount

After calculating the Base Costs for each of areas above, Base Cost amounts are summed to calculate the District Aggregate Base Cost. The District Aggregate Base Cost is divided by the district Base Cost Enrolled ADM to calculate the District Base Cost Per-Pupil.

District Aggregate Base Cost = Teacher Base Cost + Student Support Base Cost + District Leadership and Accountability Base Cost + Building Leadership and Operation Base Cost + Athletic Co-curricular Activities Base Cost

District Base Cost Per-Pupil = District Aggregate Base Cost / District Base Cost Enrolled ADM

Statewide Average Base Cost Per-Pupil Amount

Additionally, Districts Aggregate Base Cost amounts are summed to calculate the Statewide Aggregate Base Cost. The Statewide Average Base Cost Per-Pupil is calculated by dividing the Statewide Aggregate Base Cost by the Statewide Base Cost Enrolled ADM.

Statewide Average Base Cost Per-Pupil * =
Sum of Districts Aggregate Base Costs / Sum of Districts Base Cost Enrolled ADM

The **Statewide Average Base Cost Per-Pupil** is used in the calculation of several funding components of the foundation formula (discussed below). Similarly, a **Statewide Average Career Technical Base Cost Per-Pupil** is calculated using the Joint Vocational School Districts (JVSD) base cost calculation. That amount is used in the Career Technical Education (CTE) funding element of the foundation formula.

*Per Am. Sub. HB 96 in FY26 and FY27 the **Statewide Average Base Cost Per-Pupil** and **Statewide Average Career Technical Base Cost Per-Pupil** are not calculated. The statewide average per-pupil amounts used in FY25 continue to be used in FY26 and FY27.

Statewide Factors		
s1	Average Base Cost Per-Pupil	$8,241.61
s2	Average Career-Technical Base Cost Per-Pupil	$9,855.62

Report: Detailed SFPR

The next step in calculating the Base Cost is determining the state share of each district. The state share of the Base Cost is the District Base Cost Per-Pupil less the Local Capacity Per-Pupil amount.

Local Capacity Per-Pupil Amount [Section 3317.017]

This amount is a measure of each school district's ability to raise revenue locally and determines both the state share of the base cost and the state share percentage for each district. The measure uses both property wealth and resident income of the district to calculate a unique Local Capacity Per-Pupil amount for each district.

The steps involved in the calculation of the Per-Pupil Local Capacity Amount are as follows:

1. Calculate Capacity Valuation – The property wealth of the district is determined by taking the smaller of the assessed valuation for the most recent year for which data is available (Tax Year (TY) 25) or the 3-year average valuation for the three most recent years (TY25, TY24, and TY23).

2. Calculate Capacity Gross Income – The income wealth of the residents of a district is determined by taking the smaller of the Federal Adjusted Gross Income (FAGI) of the residents for the most recent year for which data is available (TY24) or the 3-year average incomes for the 3 most recent years (TY24, TY23, and TY22).
3. Calculate the Per-Pupil valuation and income figures by dividing the result of #1 and #2 by the Base Cost Enrolled ADM for the year.
4. Calculate Federal Median Income Per-Pupil for the most recent year by multiplying the district's reported federal median income for that year by the number of tax returns filed for that year and dividing the result by the Base Cost Enrolled ADM.
5. Calculate the Ratio of TY24 District Federal Median Income to the same for the state.
6. Identify the 40th highest district in terms of the ratio calculated in #5.
7. Calculate Local Capacity Percentage based on a sliding scale relative to the 40th highest district as shown in the report below.
8. Calculate Local Capacity Per-Pupil Amount by applying Local Capacity Percentage to a combined measure of Capacity Valuation, Capacity Gross Income and Federal Median Income incorporated at various percentages as shown in the report below.

Property Valuation Information			
V1	Capacity Amount Assessed Valuation [lesser of V2 and ((V2+V3+V4)/3)]		$3,502,617,833
V2	TY25 Assessed Valuation	$3,515,760,638	
V3	TY24 Assessed Valuation	$3,504,359,480	
V4	TY23 Assessed Valuation	$3,487,733,380	
Income Information			
I1	Capacity Amount Federal Adjusted Gross Income [lesser of I2 and ((I2+I3+I4)/3)]		$4,055,622,952
I2	TY24 Federal Adjusted Gross Income	$4,289,784,170	
I3	TY23 Federal Adjusted Gross Income	$4,020,497,718	
I4	TY22 Federal Adjusted Gross Income	$3,856,586,968	
I5	TY24 Federal Median Income	$38,214.00	
I6	TY24 Number of State Tax Returns	78,078	
I7	TY24 Statewide Federal Median Income	$54,182.00	
ADM Data			
A1	Base Cost Enrolled ADM	18,927.47	
Detailed Calculation			
C1	Assessed Valuation Per-Pupil [V1/A1]	$185,054.73	
C2	Gross Income Per-Pupil [I1/A1]	$214,271.79	
C3	Median Income Per-Pupil [(I5*I6)/A1]	$157,637.16	
C4	Ratio of TY24 District Federal Median Income to State [I5/I7]	0.70528958	
C5	Ratio Calculated in C4 for the 40th Highest District	1.48226348	
C6	Local Capacity Percentage [if C4>=C5 then 0.025] [if C4>1 but C4<C5 then (((C4-1)*0.0025)/(C5-1))+0.0225] [if C4<=1 then C4*0.0225]	1.586902%	
C7	Local Capacity Per-Pupil Amount [((C1*0.6)+(C2*0.2)+(C3*0.2))*C6]		$2,942.35

Report: Local Capacity

State Share of the Base Cost Per-Pupil and State Share Percentage

Following the calculation of each district's Base Cost Per-Pupil and the Local Capacity Per-Pupil amounts, the next step is to calculate the portion of that amount the state will provide and the state share that will be applied to a number of supplemental funding for specific student demographics. The State Share of the Base Cost Per-Pupil and the State Share Percentage [Sections 3317.017(B) and (C)] are calculated in the following manner.

The State Share of the Base Cost Per-Pupil is the difference between the Base Cost Per-Pupil amount and the Local Capacity Per-Pupil amount, with no district receiving less than 10% of the Base Cost Per-Pupil.

State Share of the Base Cost Per-Pupil =
***if* (Base Cost Per-Pupil – Local Capacity Per-Pupil) > (Base Cost Per-Pupil * 0.1)**
***then* (Base Cost Per-Pupil – Local Capacity Per-Pupil)**
***else* (District Base Cost Per-Pupil * 0.1)**

The ratio between the State Share of the Base Cost Per-Pupil and the Base Cost Per-Pupil is used to calculate each district's state share percentage. The minimum state share percentage is 10%. The state share percentage is applied in some of the supplemental funding streams.

State Share Percentage = State Share of the Base Cost Per-Pupil / Base Cost Per-Pupil

b	Per-Pupil Amounts and State Share Percentage		
	b1	Local Capacity (see Line C7 on the Local Capacity Report)	$2,942.35
	b2	Base Cost (see Line G on the Base Cost Report)	$8,191.07
	b3	State Share of the Base Cost [if (b2-b1)>(b2*0.1) then (b2-b1) else (b2*0.1)]	$5,248.72
	b4	State Share Percentage [b3/b2]	64.078560%

Report: Detailed SFPR

State Share of the Base Cost

The State Share of the Base Cost is multiplied by the current year (FY 2027) enrolled ADM to determine the District's State Share of the Base Cost. While Base Cost Per-Pupil and Local Capacity Per-Pupil amounts rely on prior year(s) of enrolled ADM, the State Share of the Base Cost relies on current year enrollment.

State Share of the Base Cost = State Share of the Base Cost Per-Pupil * FY 2027 Enrolled ADM

Detailed Calculations			
A		District's State Share of the Base Cost [b3*a]	$97,670,031.51

Report: Detailed SFPR

B. Targeted Assistance [Revised Code Section 3317.0217]

While the calculation of the State Share of the Base Cost and the State Share Percentage distinguishes and directs state funding based on the local wealth and capacity of each district using student enrollment, property wealth and resident income, additional state aid is directed using these measures to most of the districts. The school funding formula combines the concepts of Targeted Assistance and Capacity Aid into a single Targeted Assistance calculation. Targeted Assistance consists of the Capacity Amount and the Wealth Amount.

Statewide Factors				
s1	Median Weighted Wealth			$391,902,972.80
s2	Median Weighted Wealth Per-Pupil			$279,406.07
District Factors				
a	Enrolled ADM			18,608.35
	a1	Entering Open Enrollment Students	319.09	
	a2	Exiting Open Enrollment Students	1,239.52	
Detailed Calculations				
A	District Weighted Wealth [(A1*0.6)+(A2*0.4)]			$3,723,819,880.60
	A1	Property Valuation [lesser of TY25 and ((TY25+TY24+TY23)/3)]	$3,502,617,833.00	
	A2	Federal Gross Income [lesser of TY24 and ((TY24+TY23+TY22)/3)]	$4,055,622,952.00	
B	Capacity Index [s1/A]			0.105242
C	Capacity Amount			$0.00
	[if B<1 or a<200 then 0]			
	[if a>=200 but a<=400 then 0.05*((s1*0.008)-(A*0.008))]			
	[if a>400 but a<600 then ((0.95*(a-400)/200)+0.05)*((s1*0.008)-(A*0.008))]			
	[if a>=600 then (s1*0.008)-(A*0.008)]			
D	District Weighted Wealth Per-Pupil [A/(a-a1+a2)]			$190,683.69
E	Wealth Index [s2/D]			1.465286
F	Wealth Amount [if E<0.8 then 0 else ((s2*0.014)-(D*0.0112))*a]			$33,048,948.46
G	Targeted Assistance [C+F]			$33,048,948.46

Report: Targeted Assistance

The capacity amount calculates a district's aggregate weighted wealth, by adding 60% of the district's valuation and 40% of the district's FAGI. A capacity index is calculated for each district by dividing the statewide median district's weighted wealth by the district's weighted wealth. Next, a capacity amount percentage is calculated based on the district's enrolled ADM. The percentage is 100% for a district with enrolled ADM greater or equal to 600, from 5% to 100% on a sliding scale for a district with enrolled ADM greater than 400 and less than 600, and 5% for a district with enrolled ADM between 200 and 400. A district with enrolled ADM less than 200 does not qualify for the capacity amount, nor does a district with a capacity index less than or equal to 1.0 (that is, a district at or above the statewide median). Each district with a capacity index greater than 1.0 is credited with a capacity amount equal to 8 mills multiplied by the difference between the statewide median district's weighted wealth and the district's weighted wealth and then by the district's capacity amount percentage.

The wealth amount begins with a district's "weighted wealth per pupil," which is calculated by adding 60% of the district's valuation and 40% of the district's FAGI, then dividing that amount by the district's enrolled ADM adjusted for open enrollment students. A wealth index is calculated for each district by dividing the statewide median district's weighted wealth per pupil by the district's weighted wealth per pupil (thus, the wealth index for a district with a weighted wealth per pupil less than the statewide median is greater than one). Each district with a wealth index greater or equal to 0.8 is credited with a wealth amount equal to the district's enrolled ADM multiplied by the

difference between the statewide median district's wealth per pupil multiplied by 14 mills and the district's weighted wealth per pupil multiplied by 11.2 mills.

C. Special Education Funding [Revised Code Section 3317.022 (A)(3)]

In addition to the base cost funding, the funding formula includes supplemental funding based on student demographics. This includes additional funding for students with disabilities. The 14 different disability conditions fall within one of six funding categories. Current year enrollment is used to calculate this funding. Under the funding formula, weights are multiplied against the Statewide Average Base Cost Per-Pupil. As the Statewide Average Base Cost Per-Pupil amount changes, the derived per-pupil amounts for the six special education categories also changes.

Category	Description	FY26-FY27 Weight
1	Speech and Language Impairments	0.2435
2	Intellectual Disabilities	0.6179
	Specific Learning Disabilities	
	Other Health Impaired (minor)	
	Developmental Delay (preschool only)	
3	Deafness (Hearing Impairment)	1.4845
	Emotional Disturbance (SBH)	
4	Visual Impairments	1.9812
	Other Health Impaired (major)	
5	Multiple Disabilities (other than deaf-blind)	2.683
	Orthopedic Impairments	
6	Deaf-Blindness	3.9554
	Autism	
	Traumatic Brain Injury (TBI)	

These weights are applied to the Statewide Aggregate Base Cost Per-Pupil, the District State Share Percent and the current year (FY 2027) count of students in each category.

Category 1 = Statewide Base Cost Per-Pupil * 0.2435 * District State Share Percentage * Category 1 ADM
Category 2 = Statewide Base Cost Per-Pupil * 0.6179 * District State Share Percentage * Category 2 ADM
Category 3 = Statewide Base Cost Per-Pupil * 1.4845 * District State Share Percentage * Category 3 ADM
Category 4 = Statewide Base Cost Per-Pupil * 1.9812 * District State Share Percentage * Category 4 ADM
Category 5 = Statewide Base Cost Per-Pupil * 2.6830 * District State Share Percentage * Category 5 ADM
Category 6 = Statewide Base Cost Per-Pupil * 3.9554 * District State Share Percentage * Category 6 ADM

The sum of the amounts for the six categories of special education students is the total state special education funding.

Total Special Education Funding = Category 1 + Category 2 + Category 3 + Category 4 + Category 5 + Category 6

C	Special Education [C1+C2+C3+C4+C5+C6]		$23,938,368.16
C1	Category 1 [c1*0.2435*s1*b4]	$132,745.89	
C2	Category 2 [c2*0.6179*s1*b4]	$9,152,927.13	
C3	Category 3 [c3*1.4845*s1*b4]	$2,017,214.31	
C4	Category 4 [c4*1.9812*s1*b4]	$139,415.24	
C5	Category 5 [c5*2.6830*s1*b4]	$2,498,834.08	
C6	Category 6 [c6*3.9554*s1*b4]	$9,997,231.51	

Report: Detailed SFPR

D. Disadvantaged Pupil Impact Aid [Revised Code Section 3317.022 (A)(4)]

Supplemental funding is provided for economically disadvantaged students in acknowledgement that low-income students require additional resources and supports to ensure an opportunity to learn. The formula retains the structure of economically disadvantaged funding, using a new weighted calculation of the economically disadvantaged ADM using the data from two years. Disadvantaged Pupil Impact Aid (DPIA) is calculated using the following steps:

1. Calculate each District's Weighted Economically Disadvantaged ADM

   District Weighted Economically Disadvantaged ADM =

   (FY25 Economically Disadvantaged ADM * 0.65) + (FY27 Directly Certified ADM * 0.35)

2. Calculate each district's ratio of weighted economically disadvantaged students to the total student population.

   District Economically Disadvantaged Ratio = Weighted Economically Disadvantaged ADM / Enrolled ADM

3. Calculate the same ratio at the statewide level using the statewide weighted economically disadvantaged count of the students by the statewide Enrolled ADM. The law requires the statewide ratio includes traditional district, community school and STEM school students.

   Statewide Economically Disadvantaged Ratio =

   Statewide Weighted Economically Disadvantaged ADM / Statewide Enrolled ADM

4. Calculate the economically disadvantaged index by dividing the district ratio (a) by the statewide ratio (b) and squaring the index (raising the product to the power of 2).

   Economically Disadvantaged Index =

   (District Economically Disadvantaged Percentage / Statewide Economically Disadvantaged Percentage) ^2

d	Disadvantaged Pupil Impact Aid (DPIA) Data			
	d1	Weighted Economically Disadvantaged ADM [lesser of ((d1a*0.65)+ (d1b*0.35)) and a]		16,699.59
		d1a FY25 Economically Disadvantaged ADM	19,077.41	
		d1b FY27 Directly Certified ADM	12,283.64	
	d2	Economically Disadvantaged Percentage [d1/a]		89.742451%
	d3	Economically Disadvantaged Index [(d2/s3) ^2]		2.78767502

Report: Detailed SFPR

5. Calculate district DPIA by applying $422 to the district count of economically disadvantaged students and the economically disadvantaged index calculated in (c).

   DPIA = $422 * Weighted Economically Disadvantaged ADM * Economically Disadvantaged Index

D	Disadvantaged Pupil Impact Aid (DPIA) [$422*d1*d3]	$19,645,380.39

Report: Detailed SFPR

E. English Learner [Revised Code Section 3317.022 (A)(5)]

Supplemental funding is provided for English learners in acknowledgement that students who are not proficient in the English language and their families require additional supports. This supplemental funding is now restricted to support these students. English Learner Funding is provided through three categories, based on the time a student has been enrolled in a school and the student's English language proficiency. Like funding for students with disabilities, the three categories of English Learner Funding is a weight applied against the Statewide Base Cost Per-Pupil.

Category	Description	FY26 - FY27 Weight
1	Students identified as English learners and enrolled in schools in the U.S. for 180 days or less.	0.2104
2	Students identified as English learners and enrolled in schools in the U.S. for more than 180 days until the student achieves a proficient score on the spring administration of the state's English language proficiency assessments.	0.1577
3	Students who achieved the proficient score on the spring administration of the state's English language proficiency assessments (for two years after they initially earned the proficient score).	0.1053

English Learner Funding weights are applied to the Statewide Average Base Cost Per-Pupil, the District State Share Percent and the current year (FY 2027) count of students in each category.

Category 1 = Statewide Base Cost Per-Pupil * 0.2104 * District State Share Percentage * Category 1 ADM
Category 2 = Statewide Base Cost Per-Pupil * 0.1577 * District State Share Percentage * Category 2 ADM
Category 3 = Statewide Base Cost Per-Pupil * 0.1053 * District State Share Percentage * Category 3 ADM

Total English Learner Funding = Category 1 + Category 2 + Category 3

E	English Learners [E1+E2+E3]			$2,163,244.23
	E1	Category 1 [e1*0.2104*s1*b4]	$420,440.22	
	E2	Category 2 [e2*0.1577*s1*b4]	$1,501,457.52	
	E3	Category 3 [e3*0.1053*s1*b4]	$241,346.49	

Report: Detailed SFPR

F. Gifted [Revised Code Section 3317.022 (A)(6), 3317.051(B) and (C)]

Supplemental funding is provided for the identification and service students who are gifted. The calculation of Gifted Funding includes funding for the identification of students who are gifted, gifted coordinator services and gifted intervention specialist services. Like English Learner Funding, Gifted Funding is restricted. More information is available in this guidance. Gifted Funding is comprised of the following:

1. Gifted Identification Funding at a rate of $24 for each K-6 student.

   Gifted Identification Funding = $24 * K-6 Enrolled ADM * District State Share Percentage

2. Gifted Referral Funding at a rate of $2.50 for each student.

   Gifted Referral Funding = $2.50 * Enrolled ADM * District State Share Percentage

3. Gifted Unit Funding is for Gifted Coordinators and Gifted Intervention Specialists using student teacher ratios and specific salary amounts.

   Gifted Coordinators Units = (Enrolled ADM / 3,300 (minimum of 0.5 and maximum of 8))

   Gifted Intervention Specialist Units = (Gifted ADM / 140 (minimum of 0.3)

   The calculated coordinator and intervention specialists are applied against the enumerated salary amounts and District State Share Percentage.

   Coordinator Unit Funding = $85,776 * Coordinator Units * District State Share Percentage
   Grade K-8 Intervention Specialist Unit Funding = $89,378 * Grade K-8 Intervention Units * District State Share Percentage
   Grade 9-12 Intervention Specialist Unit Funding = $80,974 * Grade 8-12 Intervention Units * District State Share Percentage

   Total Gifted Funding = Identification + Referral + Unit

F	Gifted [F1+F2+F3]				$1,281,062.40
	F1	Identification [$24*a1*b4]		$160,777.78	
	F2	Referral [$2.50*a*b4]		$29,809.91	
	F3	Unit [F3a+F3b+F3c]		$1,090,474.71	
		F3a Coordinator [$85,776*((a/3,300) with (min 0.5 and max 8))*b4]	$309,936.35		
		F3b Intervention Specialist K-8 [$89,378*((f1/140) with min 0.3)*b4]	$478,479.65		
		F3c Intervention Specialist 9-12 [$80,974*((f2/140) with min 0.3)*b4]	$302,058.71		

Report: Detailed SFPR

G. Career Technical Education [Revised Code Section 3317.022(A)(7) and (A)(8) and 3317.014]

Supplemental funding is provided for students enrolled in career-technical education (CTE) programs. Funding is provided based on the type of CTE program across five categories. This supplemental funding continues to be restricted to support these students. More information is available in this guidance. Like funding for students with disabilities and English learners, CTE categories are weights applied to the Statewide Average Career Technical Base Cost Per-Pupil.

Category	Description	FY26 - FY27 Weight
1	WFD in Agriculture and Environmental Systems, Construction Technologies, Engineering and Science Technologies, Finance, Health Science, Information Technology and Manufacturing Technologies.	0.623
2	WFD in Business Administration, Hospitality and Tourism, Human Services, Law and Public Safety, Transportation Systems and Arts and Communications .	0.5905
3	Career-based Intervention Programs.	0.2154
4	WFD in Education and Training, Marketing, WFD in Academics, Public Administration and Career Development.	0.183
5	Family and Consumer Science Programs.	0.157

CTE weights are applied to the Statewide Average CTE Base Cost Per-Pupil, the District State Share Percent and the current year (FY 2027) ADM of students in each category.

Category 1 = Statewide CTE Base Cost Per-Pupil * 0.6230 * District State Share Percentage * Category 1 ADM
Category 2 = Statewide CTE Base Cost Per-Pupil * 0.5905 * District State Share Percentage * Category 2 ADM
Category 3 = Statewide CTE Base Cost Per-Pupil * 0.2154 * District State Share Percentage * Category 3 ADM
Category 4 = Statewide CTE Base Cost Per-Pupil * 0.1830 * District State Share Percentage * Category 4 ADM
Category 5 = Statewide CTE Base Cost Per-Pupil * 0.1570 * District State Share Percentage * Category 5 ADM

The sum of state funding for the five categories of CTE students amounts to the total weighted CTE funding.

Total Weighted CTE Funding = Category 1 + Category 2 + Category 3 + Category 4 + Category 5

In addition to the weighted categorical CTE funding, students also generate CTE Associated Services to support apprenticeship coordinators; coordinators for other career-technical education services; career-technical evaluation; and other purposes designated by the Department.

CTE Associated Services = 0.0294 * Statewide Average CTE Base Cost Per-Pupil * District State Share Percentage * Total CTE ADM

G	Career Technical Education [G1+G2+G3+G4+G5+G6]			$3,045,201.61
	G1	Category 1 [g1*0.6230*s2*b4]	$1,419,839.48	
	G2	Category 2 [g2*0.5905*s2*b4]	$848,366.80	
	G3	Category 3 [g3*0.2154*s2*b4]	$190,761.49	
	G4	Category 4 [g4*0.1830*s2*b4]	$237,032.08	
	G5	Category 5 [g5*0.1570*s2*b4]	$148,107.01	
	G6	Associated Services [g*0.0294*s2*b4]	$201,094.75	

Report: Detailed SFPR

H. Core Foundation Funding

This is the total of all the funding components of the SFPR on lines 'A' through 'G' of the Summary report.

Beginning in FY 2027, funding elements are phased-in at 100.0%.

		State Funding
State Support		
A	Base Cost	$97,670,031.51
B	Targeted Assistance	$33,048,948.46
C	Special Education	$23,938,368.16
D	Disadvantaged Pupil Impact Aid (DPIA)	$19,645,380.39
E	English Learners	$2,163,244.23
F	Gifted	$1,281,062.40
G	Career Technical Education	$3,045,201.61
H	Core Foundation Funding (A + B + C + D + E + F + G)	$180,792,236.76
I	Temporary Transitional Aid Guarantee	$0.00
J	Transportation	$5,842,966.81
K	Formula Transition Supplement	$0.00
L	Base Funding Supplement	$744,334.10
M	Enrollment Growth Supplement	$0.00
N	Total Formula Funding (H + I + J + K + L + M)	$187,379,537.67

Report: Summary SFPR

I. Temporary Transitional Aid Guarantee [Revised Code Section 3317.019]

Temporary Transitional Aid Guarantee generally ensures that districts do not receive less in FY 2027 than what they received in FY 2020. Base State Funding (line H2 of the Detailed SFPR) is the baseline for this calculation. The exception to this minimum funding level is for schools who reduce their open enrollment student population beyond a certain threshold. As a way to disincentivize school districts from curtailing open enrollment into a district, the guarantee base is reduced if a school reduces by the greater of 10% the prior year open enrollment student population or 20 students. A threshold is calculated for each district.

Decrease Threshold = Greater of ((FY 2026 Entering Open Enrollment Students * 0.1) and 20)

If the count of Entering Open Enrollment Students in FY 2027 is fewer than the count in FY 2026 and that difference is greater or equal to the Decrease Threshold, the Base State Funding is reduced by the Statewide Average Base Cost Per-Pupil [line s1] for each student exceeding the Decrease Threshold.

***if* (FY 2026 Entering Open Enrollment Students – FY 2027 Entering Open Enrollment Students) >= Decrease Threshold**
***then* Open Enrollment Adjustment = Statewide Average Base Cost Per-Pupil * ((FY 2026 Entering Open Enrollment Students – FY 2027 Entering Open Enrollment Students) – Decrease Threshold)**
***else* Open Enrollment Adjustment = 0**

Temporary Transitional Aid Guarantee funding is provided if the amount of paid state funding (Line H of the Summary SFPR and Line H of the Detailed SFPR) is less than the adjusted Base State Funding

I		Temporary Transitional Aid Guarantee [if H2>H and (H2-I1-H)>0 then (H2-I1-H) else 0]		$22,207,913.08
	I1	Open Enrollment Adjustment [if (h1-h2)>=I2 then ((s1*((h1-h2)-I2)) else 0]	$0.00	
	I2	Decrease Threshold [greater of (h1*0.1) and 20]	20.00000000	

Report: Detailed SFPR

***if* Base State Funding Base > (Core Foundation Funding)**
***then* Transitional Aid Guarantee =**
(Base State Funding – Core Foundation Funding – Open Enrollment Adjustment)
***else* Transitional Aid Guarantee = 0**

J. Transportation [Revised Code Section 3317.0212]

Funding is provided for school districts who transport students (public, community schools, STEM school, and non-public) to and from school each day. The funding formula includes preschool students who ride the bus as well as students who live less than a mile for their school building who ride the bus. The largest part of state funding for transportation is for students who ride a school bus (type 1 and 2 riders). This funding relies on statewide rider, mileage and expenditure data applied against current year rider and mileage data. The formula uses two simultaneous calculations, with each district receiving the higher of the two. This dual funding approach acknowledges that the student population and geographical makeup of each district varies. Some school districts are densely populated, while other districts have students dispersed across large rural areas. Student populations concentrated in a small area allows a district to fill up a school bus more quickly with fewer miles traveled, while low student concentration over a large area means buses travel many miles with fewer students. The dual funding approach addresses these scenarios.

First, statewide average cost per-rider and cost per-mile amounts are calculated. The FY 2027 calculation relies on FY 2026 riders, mileage and expenditure data. The steps involved in this process are as follows:

1. Calculate the statewide average annual per-rider expenditure for each district, removing the top 10 and bottom 10 districts in terms of per-rider expenditures (type 1 and 2 riders).
2. Calculate the statewide average annual per-mile expenditure for each district based on 180 days of service, removing the top 10 and bottom 10 districts in terms of annual per-mile expenditure (type 1 and 2 riders).

After calculating statewide averages, the current year rider counts and mileage counts are applied against the statewide averages. The rider counts include all resident preschool to grade 12 students transported on a school bus. Open enrollment students transported by the educating district are not counted. The count occurs during the first full week of October and is the larger of the morning or afternoon conveyance. Community school, STEM school and nonpublic riders are weighted to reflect the typically higher costs that districts incur to transport these students. The mileage is based on the average number of miles traveled during the rider count week.

For each district, funding is calculated:

1. On a per-rider basis, using the weighted student count applied against the statewide per-rider amount, and
2. On a per-mile basis, using the mileage amount applied against the statewide per-rider amount and 180 days.
3. The larger amount is multiplied by the larger of the State Share Percentage or 50%. Unlike other categorical elements, transportation funding has a minimum state share.

In addition to funding for students who ride a school bus, funding is also provided for students who take mass transit, or other transportation to school (school van). Students who take mass transit to school (type 3) generate 35% of the statewide per-rider. Other transportation (type 5 and 6) riders generate 50% of the statewide per-rider amount. Transportation Efficiency encourages districts to serve more students in a more efficient manner. Up to 15% in additional school bus funding is provided to school districts who transport more students than would otherwise be expected for the size of the district. The calculation of each district's rider capacity target is detailed on this spreadsheet on the department's website.

Transportation Supplement is targeted to provide additional funding to low-density school districts. Districts with less than 28 school bus riders per square mile generate additional funding. Funding is scaled based on rider density and applied against 55% of the total per-mile amount calculated for the district. This funding is prorated to remain within amounts provided in the biennial budget.

Supplement Percentage = (28 – District Rider Density) / 100
***if* Supplement Percentage < 0 *then* Supplement Percentage = 0**
Transportation Supplement = Supplement Percentage * Per-Mile Amount * 0.55 * Proration Factor

Finally, Temporary Transitional Aid Guarantee for Transportation ensures the district does not receive less in FY 2027 than what it received in FY 2020. This guarantee is the positive difference between the Capped Transportation Funding a district has received in FY 2019 less community/STEM school transportation and the FY 2027 Total Transportation Funding.

Temporary Transitional Aid Guarantee = (FY 2019 Capped Transportation – Community/STEM School Transportation) – FY 2027 Total Transportation Funding *if* Transportation Transitional Guarantee < 0 *then* Transportation Transitional Guarantee = 0

Statewide Factors				
s1	Transportation Cost Per-Rider			$1,273.50
s2	Transportation Cost Per-Mile			$6.54
s3	Regular Transportation Proration Percentage			100.000000%
s4	Special Education Transportation Proration Percentage			96.581727%
District Factors				
a	School Bus (Type 1 and 2) Riders [a1+a2+a3]			3,858
	a1	Public Riders	2,621	
	a2	Non-Public Riders	521	
	a3	Community/STEM School Riders	716	
b	Weighted School Bus Ridership [a1+(a2*2.0)+(a3*1.5)]			4,737.0
c	Mass Transit (Type 3) Riders			1,798
d	Other (Type 5 and 6) Riders			228
e	Weighted School Bus (Type 1 and 2) Miles [e1+(e2*2.0)+(e3*1.5)]			6,491.0
	e1	Public Miles	2,533	
	e2	Non-Public Miles	1,187	
	e3	Community/STEM School Miles	1,056	
f	Assigned School Buses			90
g	Rider Capacity Target			56.12
h	Square Miles			55
i	State Share Percentage			64.078560%
j	Reported Special Education Transportation Cost			$6,940,381.00
Detailed Calculations				
A	School Bus (Type 1 and 2) [(greater of A1 and A2)*(greater of i and 0.5)]			$4,896,374.26
	A1	Per-Rider Based [b*s1]	$6,032,569.50	
	A2	Per-Mile Based [e*s2*180]	$7,641,205.20	
B	Mass Transit (Type 3) [c*s1*0.35]			$801,413.55
C	Other (Type 5 and 6) [d*s1*0.50]			$145,179.00
D	Transportation Efficiency [D3]			$0.00
	D1	Riders per Bus [a/f]	42.8667	
	D2	Efficiency Index [D1/g]	0.7638	
	D3	If D2>=1.5 then (A*0.15)	$0.00	
		If D2>=1 but D2<1.5 then (((D2-1)*0.15/0.5)*A)		
		If D2<1 then [0]		
E	Transportation Supplement [E1*A2*0.55]			$0.00
	E1	Supplement Percentage [greater of 0 and ((28-E2)/100)]	0.00000	
	E2	District Rider Density [a/h]	70.14545	
F	Temporary Transitional Aid Guarantee [greater of [F1-(A+B+C+D+E) and 0]			$0.00
	F1	Funding Base [FY19 SFPR Line G - CS Transportation]	$4,130,820.03	
G	Regular Transportation Funding [(A+B+C+D+E+F)*s3]			$5,842,966.81

Report: Transportation

K. Formula Transition Supplement

Formula Transition Supplement ensures that districts do not receive less in FY 2027 than what they received in FY 2021. The calculation of this funding is based on a comparison of FY 2021 Funding Base and the sum of the payments the district receives in FY 2027 after phase-in percentages are applied. The calculation of the FY 2021 Funding Base is included in the Foundation Funding Bases Excel file posted on the Department website. The FY 2021 Funding Base reflects net state funding (accounting for transfers and adjustments reflecting the educated vs. resident student population), restoration of executive budget reductions, Student Wellness and Success Funding, and Enrollment Growth Supplement funding.

Formula Transition Supplement = FY 2021 Funding Base – FY 2027 Total Funding
***if* Formula Transition Supplement < 0 *then* Formula Transition Supplement = 0**

K	Formula Transition Supplement [greater of [K1-(H+I+J)] and 0]			$968,503.94
	K1 FY21 Funding Base		$31,133,099.35	

Report: Detailed SFPR

L. Base Funding Supplement

A base funding supplement in the amount of $40 per student multiplied by the FY27 enrolled ADM is provided.

Base Funding Supplement = FY2027 ADM * $40

L	Base Funding Supplement [a*$40]			$744,334.10

Report: Detailed SFPR

M. Enrollment Growth Supplement

A district whose enrolled ADM increased by 3% or more between FY23 and FY26 receives an enrollment growth supplement in the amount of $250 per student multiplied by FY27 enrolled ADM.

Enrollment Growth Supplement = FY2027 ADM * $250

M	Enrollment Growth Supplement [if M2=Yes then (a*$250) else $0]				$5,724,350.94
	M1 Enrollment Change Percentage [(M1a-M1b)/M1b*100%]			4.834467%	
	M1a FY26 Enrolled ADM		22,897.40		
	M1b FY23 Enrolled ADM		21,841.48		
	M2 Is the district eligible? [Yes if M1>=3%]			Yes	

Report: Detailed SFPR

N. Total Formula Funding

This amount is the sum of the funding for Temporary Transitional Aid Guarantee (line 'I'), Transportation Funding (line 'J'), Formula Transition Supplement (line 'K'), Base Funding Supplement (line 'L'), Enrollment Growth Supplement (line 'M'), all added in the Foundation Funding (line 'H').

N	**Total Formula Funding [H+I+J+K+L+M]**	**$187,379,537.67**

Report: Detailed SFPR

ADDITIONAL AID ITEMS

Additional funding is provided for those districts that qualify for the performance supplement, have preschool students with disabilities and transport students with disabilities. They are reflected on the SFPR Summary report on lines 'O', 'P' and 'Q'.

Additional Aid Items	
O Performance Supplement	$1,488,331.24
P Preschool Special Education	$1,623,991.48
Q Special Education Transportation	$1,428,894.30

Report: Summary School Finance Payment Report (SFPR)

O. Performance Supplement

Each district that, on the 2025-2026 Local Report Card, received (a) an Overall Performance Rating of 4 or more stars, or (b) a Progress Component Rating of 3 or more stars, or (c) a Progress Component Rating that is greater on the 2025-2026 Local Report Card than the Progress Component on the 2024-2025 Local Report Card receives the Performance Supplement.

Performance Supplement = FY2027 ADM * $13 * greater of (Overall Performance Rating Stars on the 2025-2026 Local Report card and Progress Component Stars on the 2025-2026 Local Report Card).

O	Performance Supplement [if O4=Yes then (a*$13*(greater of O1 or O2)) else $0]		$1,488,331.24
	O1 Overall Performance Rating Stars (2025-2026 Report Card)	5.0	
	O2 Progress Component Stars (2025-2026 Report Card)	4.0	
	O3 Progress Component Stars (2024-2025 Report Card)	4.0	
	O4 Is the district eligible? [Yes if O1>=4 or O2>=3 or O2>O3]	Yes	

Report: Detailed SFPR

P. Preschool Special Education [Revised Code Section 3317.0213]

Preschool special education funding is provided for services to preschool students with disabilities. It is based on two per-pupil amounts. The first per-pupil amounts is used without being equalized, while the second is equalized by the foundation formula State Share Percentage applied to the Statewide Base Cost Per-Pupil.

The un-equalized portion of the funding calculation is based on the per-pupil amount of $4,000 applied to the total count of preschool students with disabilities. The equalized portion of the calculation is applied against the six disability categories and the Statewide Base Cost Per-Pupil. The product is equalized by the State Share Percentage.

Preschool students with disabilities are funded against the same six categories of special education used for school age children with the same weights. Additionally, the equalized portion is reduced by 0.5 in acknowledgement that preschool students are typically in half-day classes. This funding is prorated to remain within amounts provided in the biennial budget.

Un-equalized Funding = Total Preschool Special Education FTE * $4,000

Equalized Funding = Each of PreK Special Education Category FTE * Corresponding Weight * Statewide Average Base Cost Per-Pupil * District State Share Percentage * 0.5 * Proration Factor

Preschool Special Education Funding = Un-equalized Funding + Equalized Funding

Detailed Calculation

Funding Formula: [(($4,000 * FTE) + (FTE by Category * Applicable Category Weight * Statewide Average Base Cost Per-Pupil * District State Share Percentage * 0.5)) * Proration Factor]

IRN	School District	County	Special Ed Category	Base Amount	FTE	Special Ed Weight	Statewide Average Base Cost Per-Pupil	District State Share Percentage	Proration Factor	Funding
043489	Akron City	Summit	1	$4,000	20.75	0.2435	$8,241.61	64.078560%	1.00000000	$96,363.10
043489	Akron City	Summit	2	$4,000	155.08	0.6179	$8,241.61	64.078560%	1.00000000	$873,337.46
043489	Akron City	Summit	3	$4,000	3.80	1.4845	$8,241.61	64.078560%	1.00000000	$30,124.78
043489	Akron City	Summit	4	$4,000	0.37	1.9812	$8,241.61	64.078560%	1.00000000	$3,454.72
043489	Akron City	Summit	5	$4,000	11.81	2.6830	$8,241.61	64.078560%	1.00000000	$130,907.11
043489	Akron City	Summit	6	$4,000	53.71	3.9554	$8,241.61	64.078560%	1.00000000	$775,746.34
Total					**245.53**					**$1,909,933.51**

Report: Preschool Special Education

Q. Special Education Transportation [Revised Code Section 3317.024(C)]

Funding for special education transportation is a reimbursement of prior year expenditures. After the end of each school year, districts report the cost of providing special education transportation. The total amount reported is applied against the greater of the District's State Share Percentage and 50%. This funding is prorated to remain within amounts provided in the biennial budget.

Special Education Transportation = Reported Special Education Transportation Cost * greater of (District State Share Percentage and 50%) * Proration Factor

H	Special Education Transportation [j*(greater of i and 0.5)*s4]	$4,295,275.49

Report: Transportation

R. Total State Support

This amount is the sum of funding for Performance Supplement (line 'O'), Preschool Special Education (line 'P') and Special Education Transportation (line 'Q') as well as the Total Formula Funding (line 'N').

R	Total State Support (N + O + P + Q)	$194,552,381.00

Report: Summary School Finance Payment Report (SFPR)

TRANSFERS

Lines 'S' and 'T' of the SFPR Summary report reflect funding transfers for Educational Service Centers (ESC) and Other Adjustments respectively.

Transfers		
S	Educational Service Center	$-124,319.00
T	Other Adjustments	$-2,044,024.98

Report: Summary School Finance Payment Report (SFPR)

S. Educational Service Centers

The Department is required to transfer funds from school districts to Educational Service Centers (ESC) based on required ESC affiliation and optional contractional arrangements. Nearly all school districts are affiliated with an ESC. At minimum, the state transfers $6.50 per pupil, based on the enrollment reported on the most recent report card (the 2025-2026 report card for FY 2027). The deduction may reflect a higher amount as agreed on by the ESC and the client school district. In addition to this, the ESC adjustment may include funds transferred for preschool special education services provided by the ESC and supplemental contracts made with the ESC under Section 3313.845 of the Revised Code.

T. Other Adjustments

This line combines several different adjustments that are not reflected elsewhere.

Summary		
A	Net Contract Education	$-307,382.28
B	Career Technical Planning District Payment	$-3,373.58
C	Preschool Special Education to CBDD	$-6,737.33
D	Net Open Enrollment Preschool Special Education	$-4,000.00
E	Threshold Cost Set-Aside	$-70,552.48
Total [A + B + C + D + E]		**$-392,045.67**

Report: Other Adjustments

A. Net Contract Education

While the funding formula generally funds students where they are educated, there are still limited situations where funding is transferred from the resident district to the educating district. The net cost for students who receive their education through a contract or compact from a district other than the district of residence is included in this line. The Department calculates transfers for contract vocational and special education services based on the Statewide Base Cost Per-Pupil amount. Transfers for special education and career technical education funding are calculated based on the weights applied to the Statewide Base Cost Per-Pupil or the Statewide CTE Base Cost Per-Pupil. The State Share Percentage is not applied.

Special Education Students Transfer =
(Statewide Base Cost Per-Pupil * Total Special Education FTE) +
(Statewide Base Cost Per-Pupil * 0.2435 * Category 1 Special Education FTE) +
(Statewide Base Cost Per-Pupil * 0.6179 * Category 2 Special Education FTE) +
(Statewide Base Cost Per-Pupil * 1.4845 * Category 3 Special Education FTE) +
(Statewide Base Cost Per-Pupil * 1.9812 * Category 4 Special Education FTE) +
(Statewide Base Cost Per-Pupil * 2.6830 * Category 5 Special Education FTE) +
(Statewide Base Cost Per-Pupil * 3.9554 * Category 6 Special Education FTE)

CTE Students Transfer =
(Statewide Base Cost Per-Pupil * Total CTE FTE) +
(Statewide CTE Base Cost Per-Pupil * 0.6230 * Category 1 CTE FTE) +
(Statewide CTE Base Cost Per-Pupil * 0.5905 * Category 2 CTE FTE) +
(Statewide CTE Base Cost Per-Pupil * 0.2154 * Category 3 CTE FTE) +
(Statewide CTE Base Cost Per-Pupil * 0.1830 * Category 4 CTE FTE) +
(Statewide CTE Base Cost Per-Pupil * 0.1570 * Category 5 CTE FTE)

Detailed Calculation

A Net Costs for students who receive their education through a contract from a district other than the district of residence $-307,382.28

Regular Education [Enrolled FTE * s1]
Career Technical Education [CTE Category FTE * Corresponding Weight * s2]
Special Education [SpEd Category FTE * Corresponding Weight * s1]

Positive FTE and Funding Amount (USAS 12)**

IRN	District	Enrolled FTE	CTE 1	CTE 2	CTE 3	CTE 4	CTE 5	SpEd 1	SpEd 2	SpEd 3	SpEd 4	SpEd 5	SpEd 6	Total
			0.6230	0.5905	0.2154	0.1830	0.1570	0.2435	0.6179	1.4845	1.9812	2.6830	3.9554	N/A
049866	Lake	3.97	0.81	2.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
044503	North Canton	3.88	1.20	1.63	0.00	0.00	0.00	0.00	0.63	0.00	0.00	0.00	0.00	N/A
049932	Plain	3.86	0.82	2.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
Total FTE		11.71	2.83	6.78	0.00	0.00	0.00	0.00	0.63	0.00	0.00	0.00	0.00	N/A
Total Adjustment		$96,507.02	$17,382.93	$39,467.40	$0.00	$0.00	$0.00	$0.00	$3,208.27	$0.00	$0.00	$0.00	$0.00	$156,565.62

Negative FTE and Funding Amount (USAS 47*)

IRN	District	Enrolled FTE	CTE 1	CTE 2	CTE 3	CTE 4	CTE 5	SpEd 1	SpEd 2	SpEd 3	SpEd 4	SpEd 5	SpEd 6	Total
			0.6230	0.5905	0.2154	0.1830	0.1570	0.2435	0.6179	1.4845	1.9812	2.6830	3.9554	N/A
049866	Lake	-2.37	-0.79	-1.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.60	N/A
044503	North Canton	-8.02	-5.41	0.00	0.00	-1.47	0.00	0.00	-1.85	0.00	0.00	0.00	-0.29	N/A
049932	Plain	-18.22	-2.91	-11.89	0.00	-0.08	0.00	0.00	-0.48	0.00	0.00	-1.96	0.00	N/A
063495	Portage Lakes	-0.50	0.00	-0.50	0.00	0.00	0.00	0.00	-0.45	0.00	0.00	0.00	0.00	N/A
Total FTE		-29.12	-9.10	-13.53	0.00	-1.56	0.00	0.00	-2.78	0.00	0.00	-1.96	-0.89	N/A
Total Adjustment		$-239,959.60	$-55,885.26	$-78,742.82	$0.00	$-2,808.31	$0.00	$0.00	$-14,145.29	$0.00	$0.00	$-43,393.63	$-29,012.99	$-463,947.90

Report: Other Adjustments

B. Career Technical Planning District Payment

Every school district belongs to or serves as a Career Technical Planning District (CTPD). Funding for CTE Associated Services is transferred from the educating school district to the CTPD. This transfer is based on the amount calculated for CTE Associated Services.

CTE Associated Services = 0.0294 * Statewide CTE Base Cost Per-Pupil * District State Share Percentage * Total CTE FTE * -1

If the district is a CTPD, the district will see the positive transfer for Associated Services from the member schools and districts based on the formula shown above. Career Awareness and Exploration Funds are generated based on the member districts current year enrolled ADM multiplied by $3 per-pupil.

Career Awareness and Exploration Funding = $3 * Enrolled ADM of member schools and districts

B Career Technical Planning District Payment [B1 + B2 + B3] $351,661.30

Payment to N/A

B1 CTE Associated Services (USAS 476) [(c * 0.0294 * s2 * b)*-1] $0.00

If the District is CTPD Payment from

B2 CTE Associated Services (USAS 3215 Special Cost Center 913X) (USAS 3215) $286,986.02

[(State Share Percentage * 0.0294 * s2 * Total CTE FTEs for categories 1 through 5)]

IRN	District	State Share Percentage	Total CTE FTEs Categories 1-5	Amount
020729	AkroTech High School	100.000000%	33.31	$9,650.85
019427	Akron Career Tech High School	100.000000%	92.16	$26,702.79
134213	Brightwood Academy	100.000000%	21.37	$6,193.35
008063	Cascade Career Prep HS	100.000000%	67.42	$19,534.46
014927	Steel Academy	100.000000%	58.91	$17,069.71
133868	Towpath Trail High School	100.000000%	717.28	$207,834.86
Total			990.44	$286,986.02

B3 Career Awareness and Exploration (USAS 3215 Special Cost Center 914X) (USAS 3215) [Enrolled ADM * $3.00] $64,675.28

IRN	District	Enrolled ADM	Total
020729	AkroTech High School	61.98	$185.94
043489	Akron	18,608.35	$55,825.06
019427	Akron Career Tech High School	84.52	$253.57
013254	Akron Preparatory School	372.97	$1,118.90
012060	Akros Middle School	136.19	$408.57
134213	Brightwood Academy	157.85	$473.55
008063	Cascade Career Prep HS	83.93	$251.79
019221	Case Preparatory Academy	306.86	$920.59
133538	Edge Academy, The	236.25	$708.74
011381	GSCELC	73.46	$220.39
011947	Imagine Akron Academy	25.53	$76.60
014121	Imagine Leadership Academy	144.59	$433.78
014066	Main street Prep	104.03	$312.09
014927	Steel Academy	89.16	$267.47
133587	Summit Academy Akron Elem	128.50	$385.49
132779	Summit Academy Akron M S	66.83	$200.49
000298	Summit Academy Second Akron	67.83	$203.50
133868	Towpath Trail High School	809.59	$2,428.76
Total		21,558.43	$64,675.28

Report: Other Adjustments

C. Preschool Special Education to CBDD

This adjustment reflects a negative transfer from a district to the county board of developmental disabilities for preschool students with disabilities. The formula is below:

Preschool Special Education to CBDD Funding = (Total Preschool Special Education FTE * $4,000) + (Each of PreK Special Education Category FTE * Corresponding Weight * Statewide Average Base Cost Per-Pupil * District State Share Percentage * 0.5) * -1

C Preschool Special Education to CBDD (USAS 47*) $-6,737.33

[(($4,000 * PreK SpEd FTE) + Each of (PreK SpEd Category FTE * Corresponding Weight * s1 * c * 0.5)) *-1]

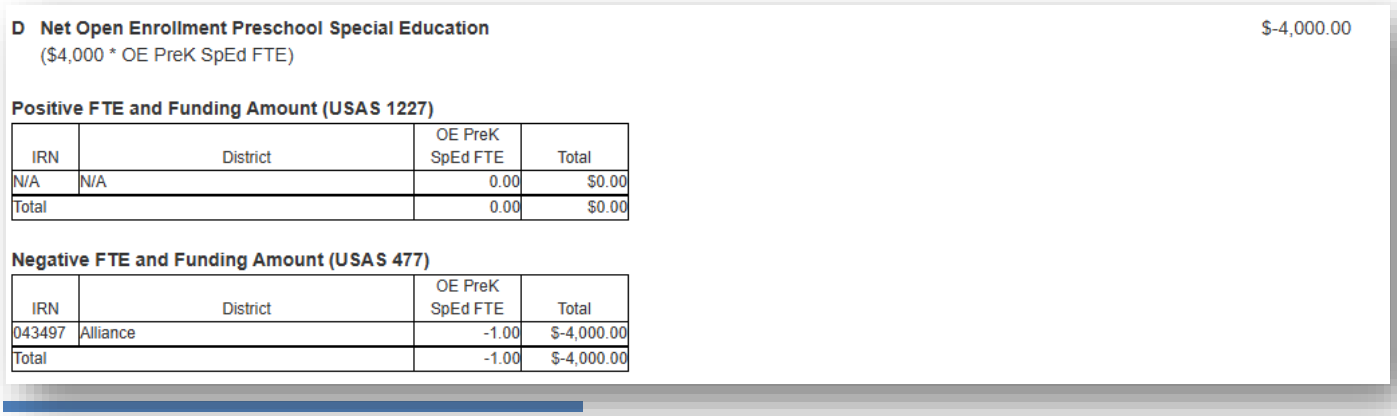
IRN	District	PreK SpEd FTE	SpEd 1	SpEd 2	SpEd 3	SpEd 4	SpEd 5	SpEd 6	Total
			0.2435	0.6179	1.4845	1.9812	2.6830	3.9554	N/A
066324	Stark County Board of DD	1.22	0.00	0.00	0.00	0.00	0.23	0.98	N/A
Total Adjustment		1.22	$0.00	$0.00	$0.00	$0.00	$-1,199.68	$-5,537.65	$-6,737.33

Report: Other Adjustments

D. Net Open Enrollment Preschool Special Education

This adjustment reflects either positive or negative transfers between districts for open enrollment (OE) preschool students with disabilities. The formula is below:

Net OE Preschool Special Education Funding = Net Preschool Special Education FTE * $4,000



D Net Open Enrollment Preschool Special Education $-4,000.00

($4,000 * OE PreK SpEd FTE)

Positive FTE and Funding Amount (USAS 1227)

IRN	District	OE PreK SpEd FTE	Total
N/A	N/A	0.00	$0.00
Total		0.00	$0.00

Negative FTE and Funding Amount (USAS 477)

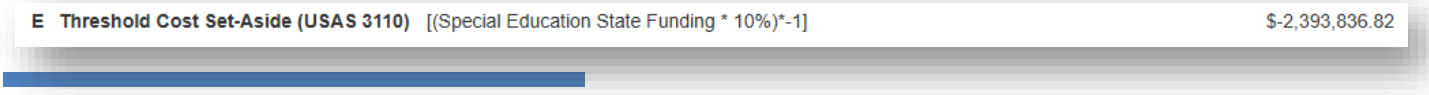
IRN	District	OE PreK SpEd FTE	Total
043497	Alliance	-1.00	$-4,000.00
Total		-1.00	$-4,000.00

Report: Other Adjustments

E. Threshold Cost Set-Aside

The funding formula creates a mechanism to fund school district claims for high-cost students with disabilities. The threshold cost reimbursement is funded by setting aside 10% of each school districts special education funding. After the end of each year, districts can claim reimbursement for students whose cost to educate exceeds certain thresholds.

Threshold Cost Set-Aside = Special Education State Funding (Line C column[d]) * -10%

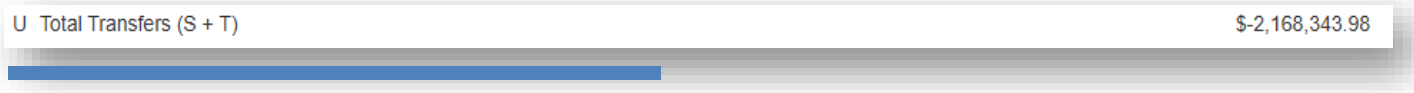


E Threshold Cost Set-Aside (USAS 3110) [(Special Education State Funding * 10%)*-1] $-2,393,836.82

Report: Other Adjustments

U. Total Transfers

This line reflects the sum of the amounts on lines ‘S’ and ‘T’.



U Total Transfers (S + T) $-2,168,343.98

Report: Summary SFPR

V. Net State Funding

This line reflects the total funding the district will receive after the application of Total Transfers (line ‘U’) to the Total State Support (line ‘R’).

V Net State Funding (R + U) **$192,384,037.02**

Report: Summary SFPR

Disclosure

Base Cost – Student Wellness and Success. Student Wellness and Success funding is a part of the Student Support component of the Base Cost calculation. Although the state share of the Base Cost funding is generally unrestricted funding, the Student Wellness and Success component is restricted and must be spent for certain purposes. For that reason, the restricted part of the Base Cost funding is disclosed separately to assist districts with their accounting practices.

The restricted Student Wellness and Success amount is calculated as follows:

1. Using data from ***Base Cost*** report for each district, calculate the ratio of *Student Wellness and Success Cost* to *Aggregate Base Cost* (B3/F).
2. Apply the resulting ratio to the *Base Cost State Funding* amount (line A column d) of the **Summary SFPR** (which is the amount after the phase-in).
3. The amount calculated is displayed on *Base Cost – Student Wellness and Success* line in the *Annual Amount* column of the ***Statement of Settlement***.

Disclosure	Annual Amount
Base Cost - Student Wellness and Success	$4,619,791.56

Report: Summary SFPR

During a fiscal year, the Department runs the annual foundation formula funding reflected on the SFPR 24 times – twice each month. The updated annual calculations are divided into 24 payments and distributed to school districts on scheduled dates. The state uses the updated data elements for the calculation of every funding or adjustment items on the SFPR.

For each payment during the year, the Department generates a Statement of Settlement that shows the amount of each payment. In addition to foundation funding of the SFPR for each payment, the Statement of Settlement reflects several other funding adjustments and recalculations that must be applied to the state payment of the district. The SFPR shows how each component of the foundation formula is calculated. The Statement of Settlement shows how annual calculations are paid out to the school districts in installments. The adjustments are coded under the Journal Voucher codes.

Please use these links for the additional available resources:

- A complete list and description of JV codes
- College Credit Plus Deduction Reports
- Foundation Legacy Payment Reports (2002-2021)
- Foundation Payment Reports
- Payment Data Calendar
- Payment letters
- Payment Schedule
- Property Tax Rollback
- Statewide Payment Reports in Excel Format
- Set-aside calculations
- Tuition Rates calculations
- TPP Reimbursements

The Department's Office of Budget and School Funding strongly encourages your feedback on this document to help us improve its usefulness. Please direct your questions and comments to the staff of the of the Office of Budget and School Funding, Jim Comeaux james.comeaux@education.ohio.gov or Elena Sanders elena.sanders@education.ohio.gov.