

Department of Education & Workforce

Career-Technical Education Foundation Funding

Jim Comeaux

Financial Program Manager

Office of Budget and School Funding

CONTINUED INVESTMENT IN K-12 EDUCATION

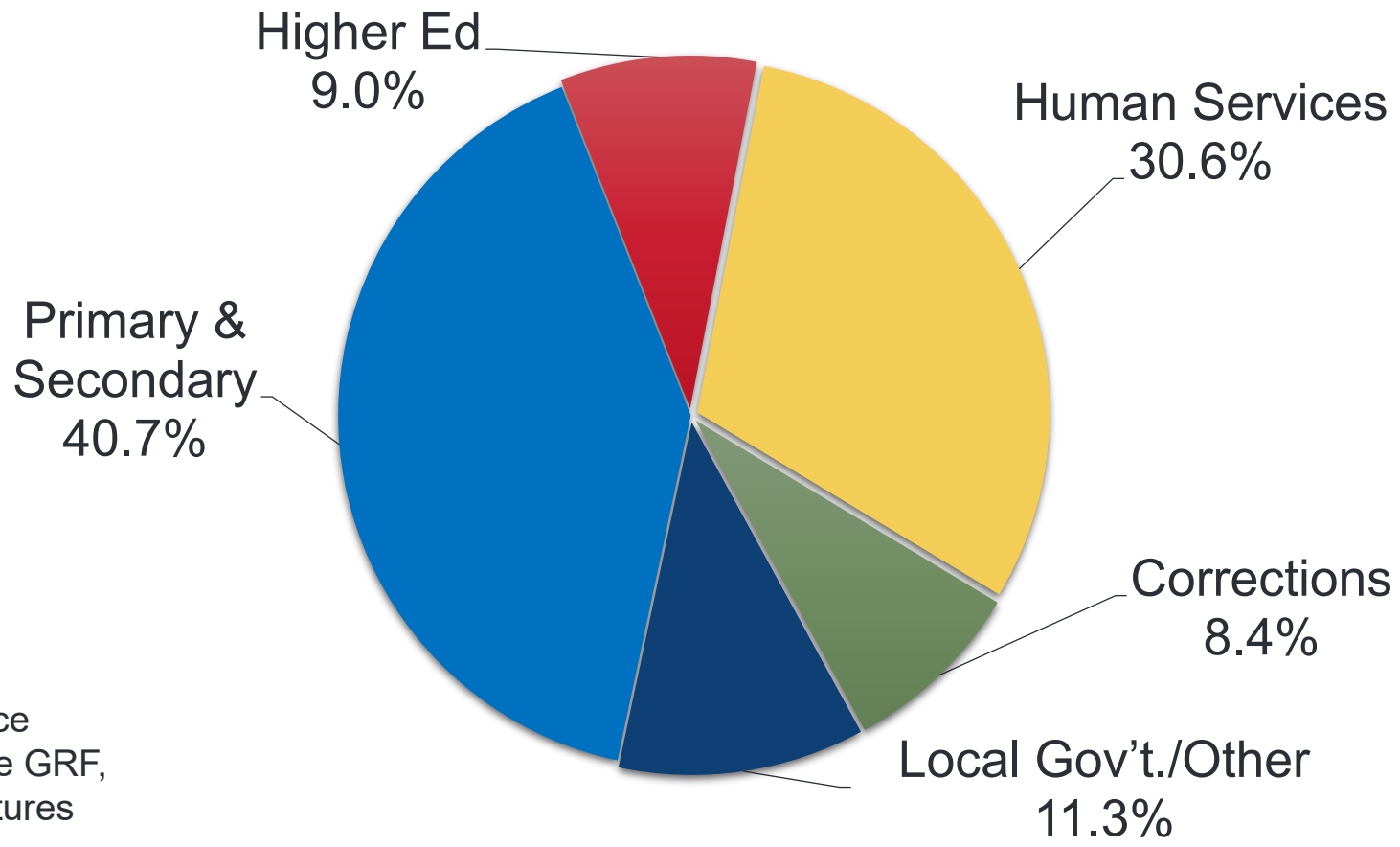
State Source Spending			
FY26	$13.7 billion	$279 million increase	2.1% ↑
FY27	$14.0 billion	$345 million increase	2.5% ↑

Total New State Source Spending for Primary and Secondary Education
$910 million in new spending over the biennium

Note: State source spending is comprised of GRF (including property tax reimb.), Lottery, Sports Gaming and ongoing Dedicated Purpose Funds with GRF cash transfers.

EDUCATION AND THE STATE BUDGET

FY 2027 Est. General Revenue, Lottery, Library and Local Government Funds



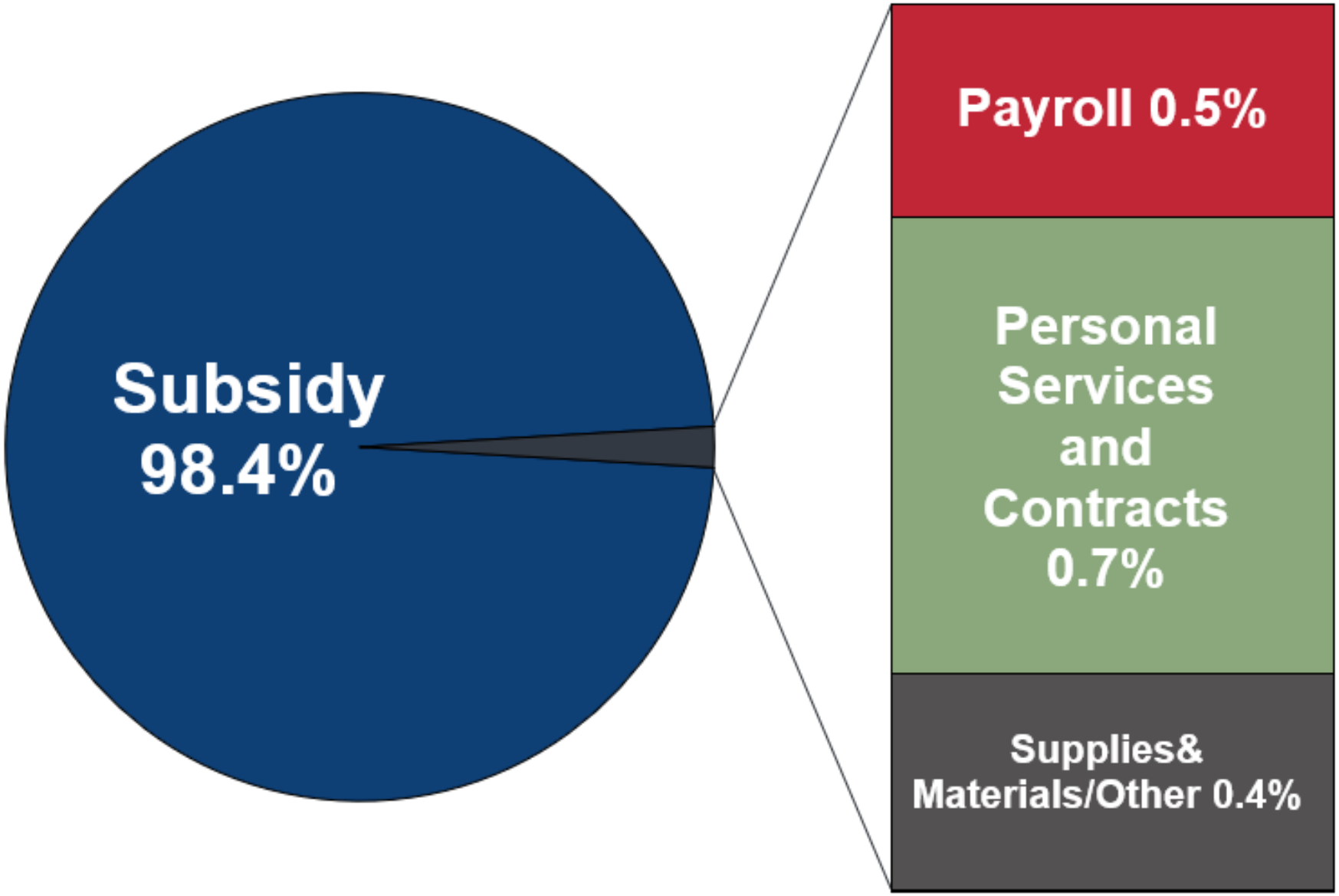
Source: Legislative Service Commission State-Source GRF, LGF, PLF, LPEF Expenditures

ALL FUNDS BUDGET (FY25-FY27)

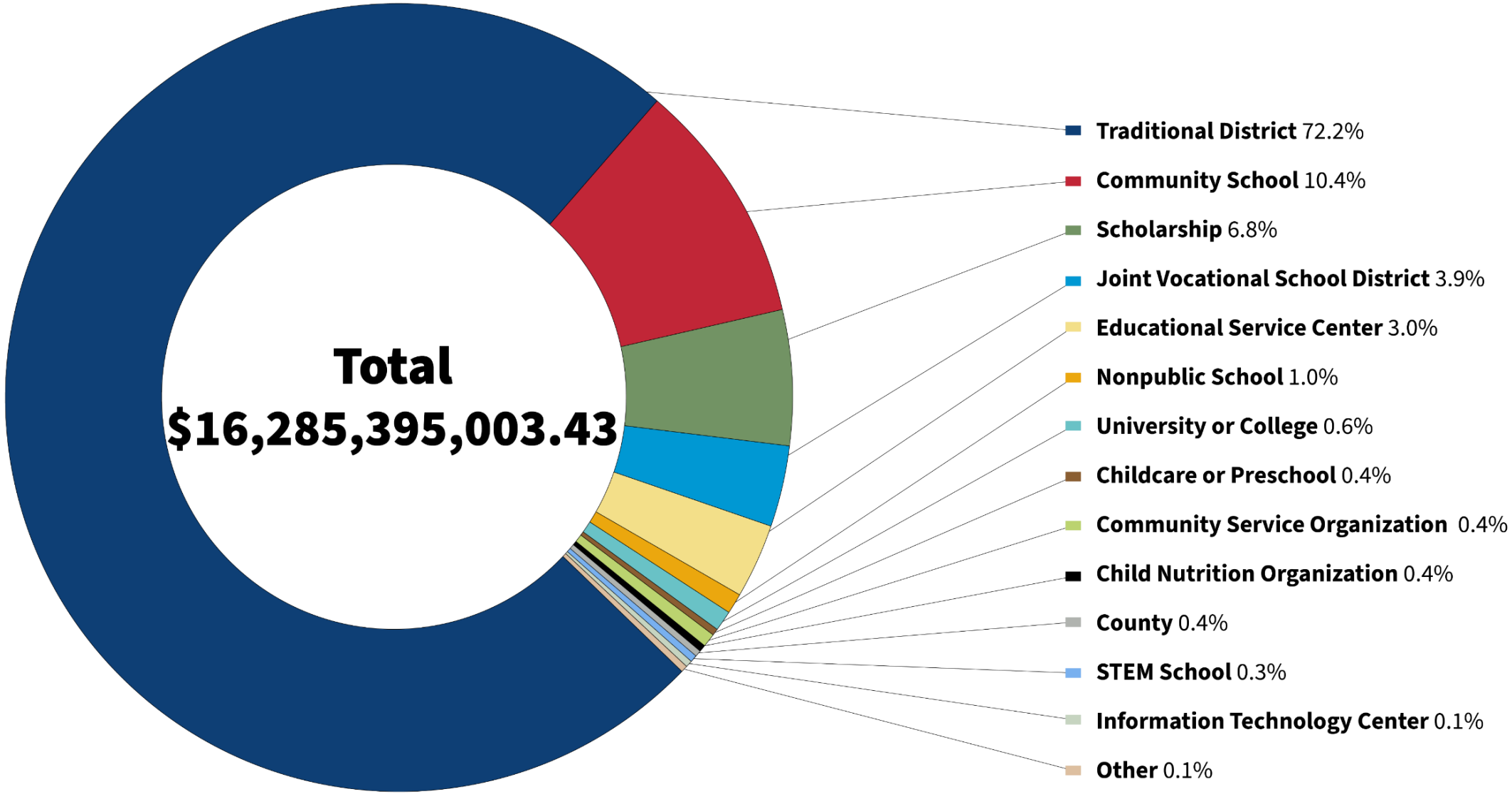
Fund Source	FY25 Actuals	FY26 Actuals	% Change	FY27 Enacted	% Change
GRF	$9.9	$9.9	0.8%	$10.3	4.1%
Federal	$3.0	$2.4	(19.6%)	$2.5	5.9%
Lottery	$1.5	$1.7	9.1%	$1.6	(1.7%)
Revenue Dist.	$1.3	$1.4	2.5%	$1.4	(0.9%)
Other	$0.9	$0.9	(7.8%)	$0.8	(6.5%)
Total	**$16.6**	**$16.2**	**(2.5%)**	**$16.7**	**2.8%**

*Dollars (in billions)

BUDGET BY CATEGORY (FY25)



FY25 Total Subsidy by Organization Type



STATE FOUNDATION FUNDING – FY27 UPDATES

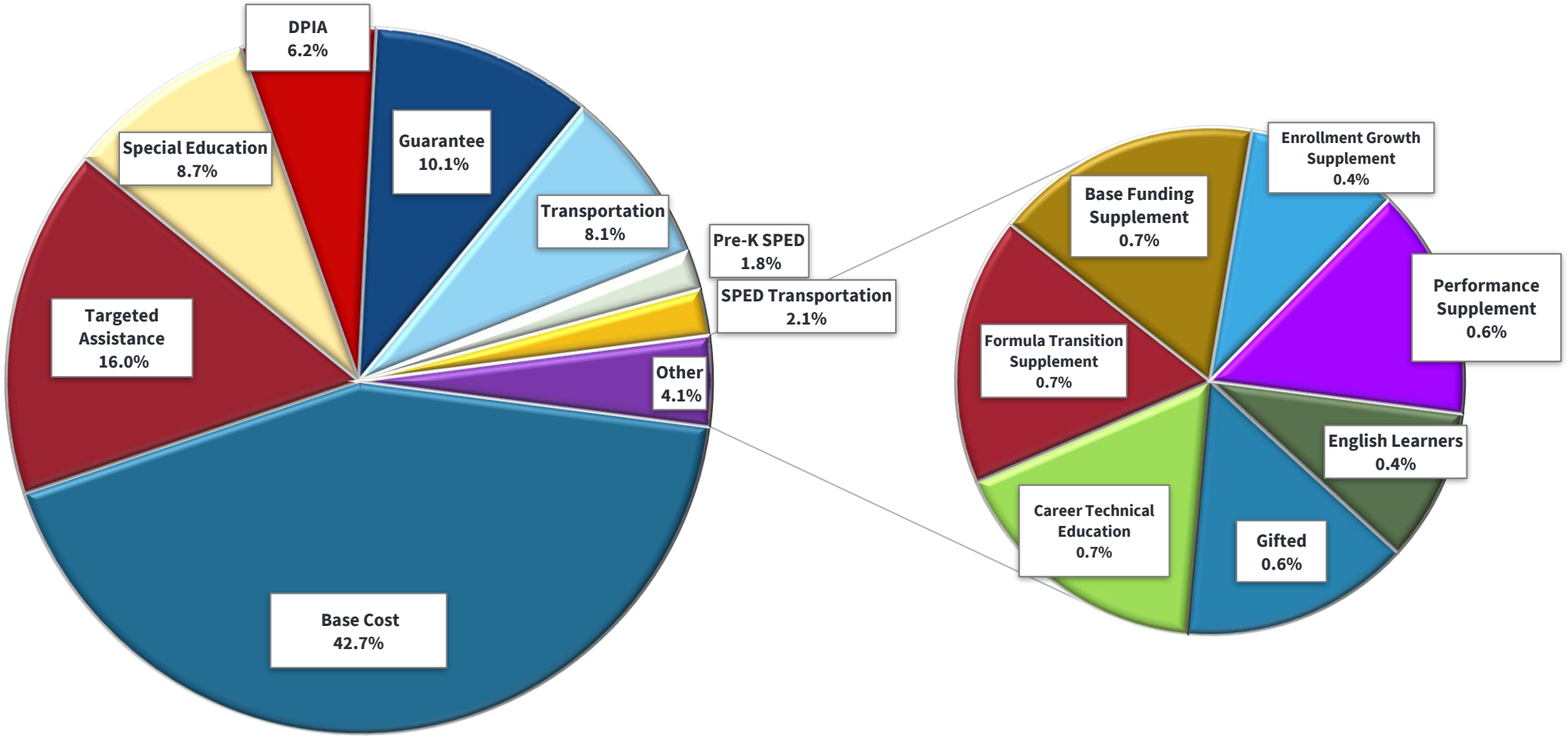
- Base Funding Supplement - **$40 per pupil** (was $27 per pupil)
- Enrollment Growth Supplement - **$250 per pupil for >3% growth from FY23-FY26** (was $225 for >5% growth from FY22-FY25. *<26 districts/$38.3 million>*
- Performance Supplement - Overall performance of 4 stars or more, a progress component rating of 3 stars or more, or improvement on progress component on **2025-26 report card** - $13 per pupil adjusted by the star rating. *<427 districts/$55.5 million>*



TRADITIONAL SCHOOL DISTRICTS FUNDING – FY27

$6,109 per pupil

$8.55 Billion

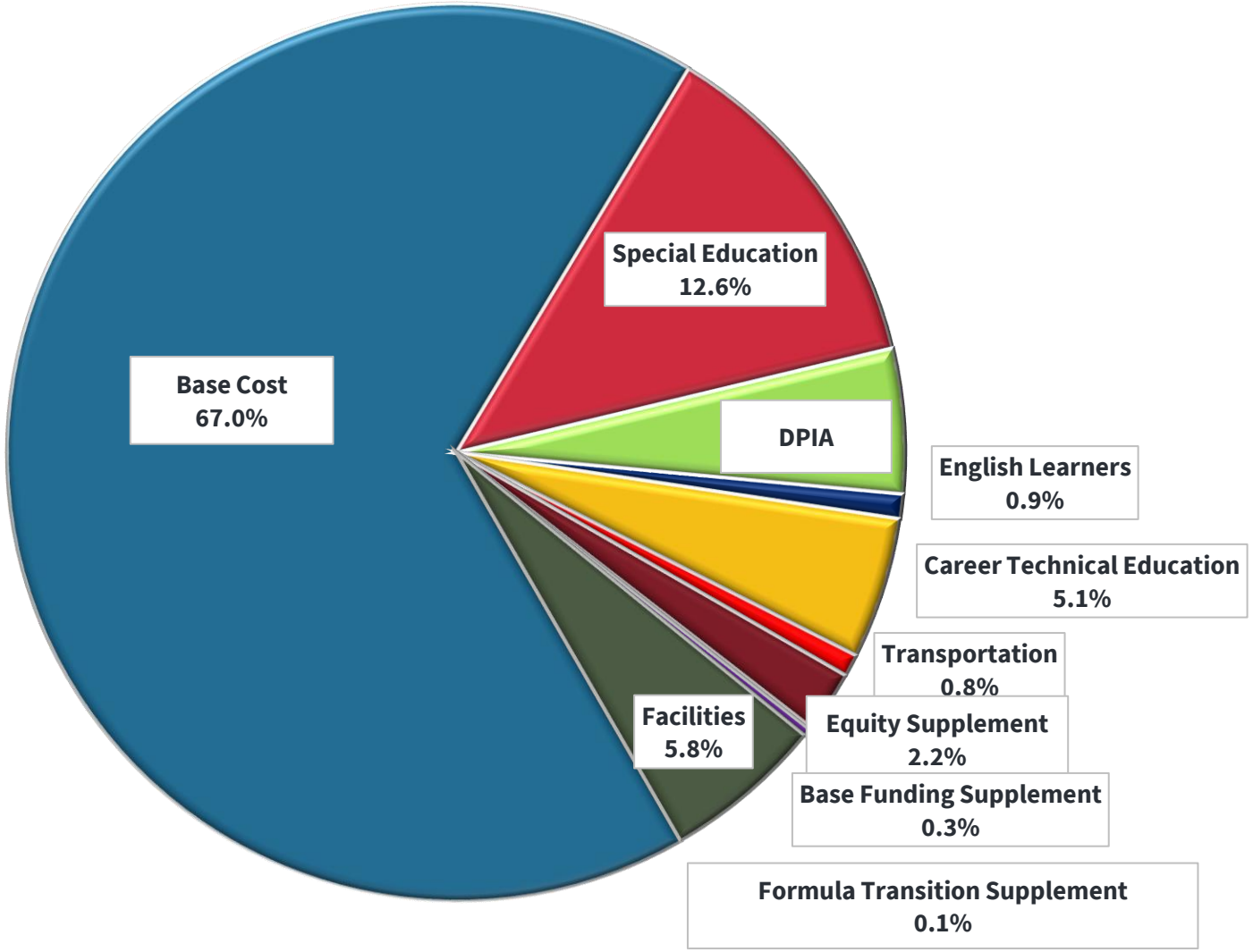


*FY27 July #1 Payment

COMMUNITY/STEM SCHOOLS FUNDING – FY27

$12,162 per pupil

$1.54 Billion

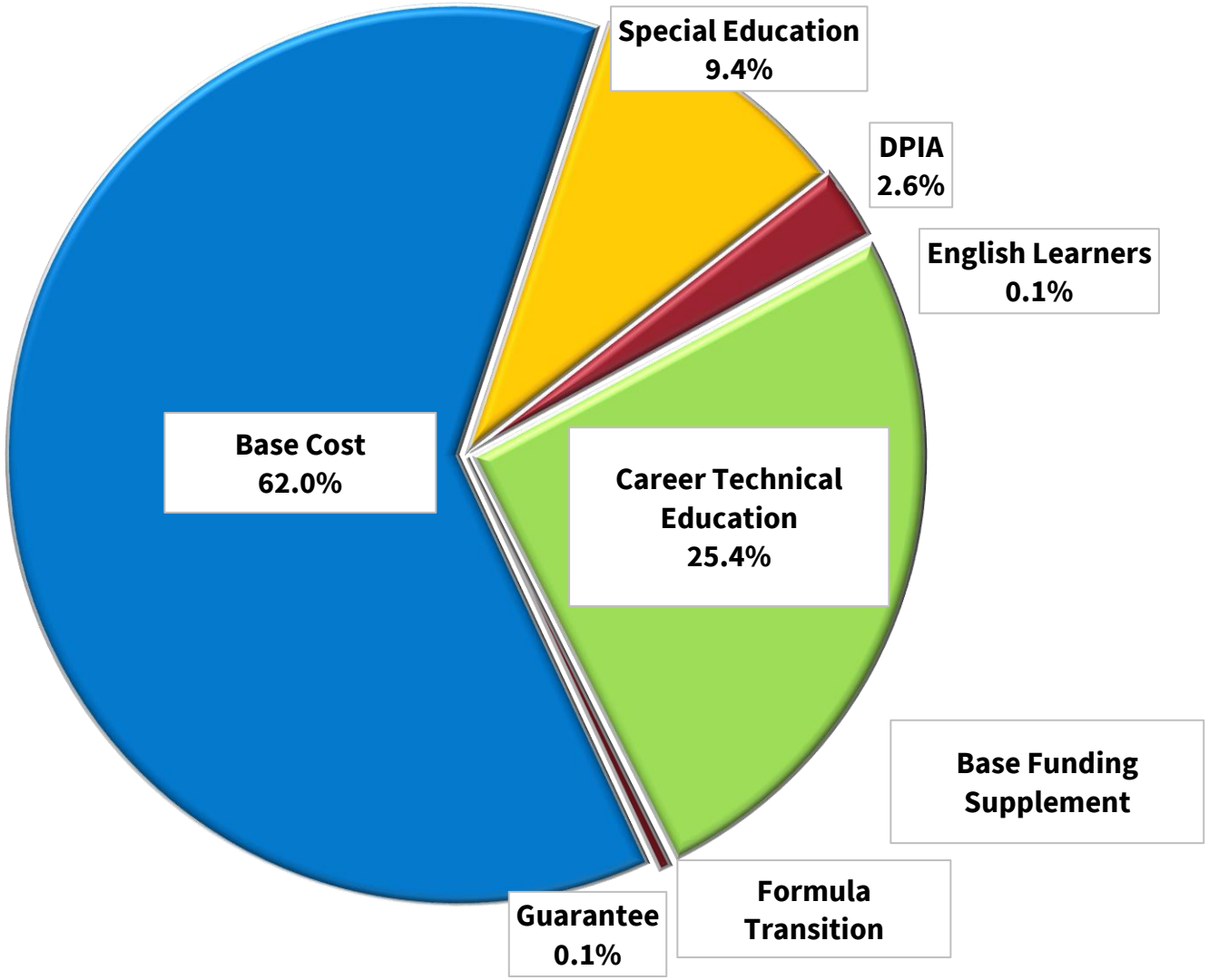


*FY27 July Payment

JOINT VOCATIONAL SCHOOL DISTRICTS – FUNDING FY27

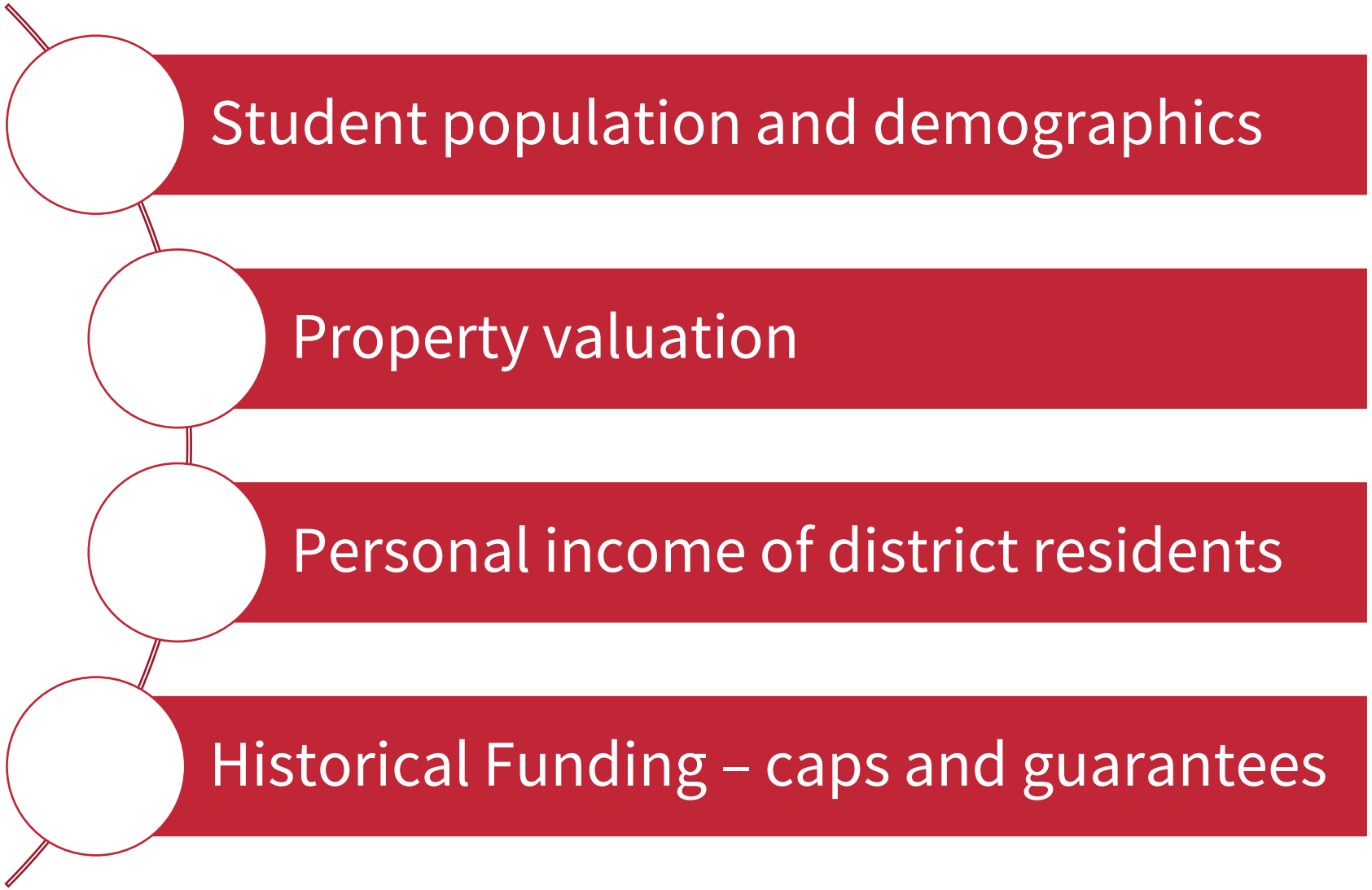
$11,420 per pupil

$590.5 Million

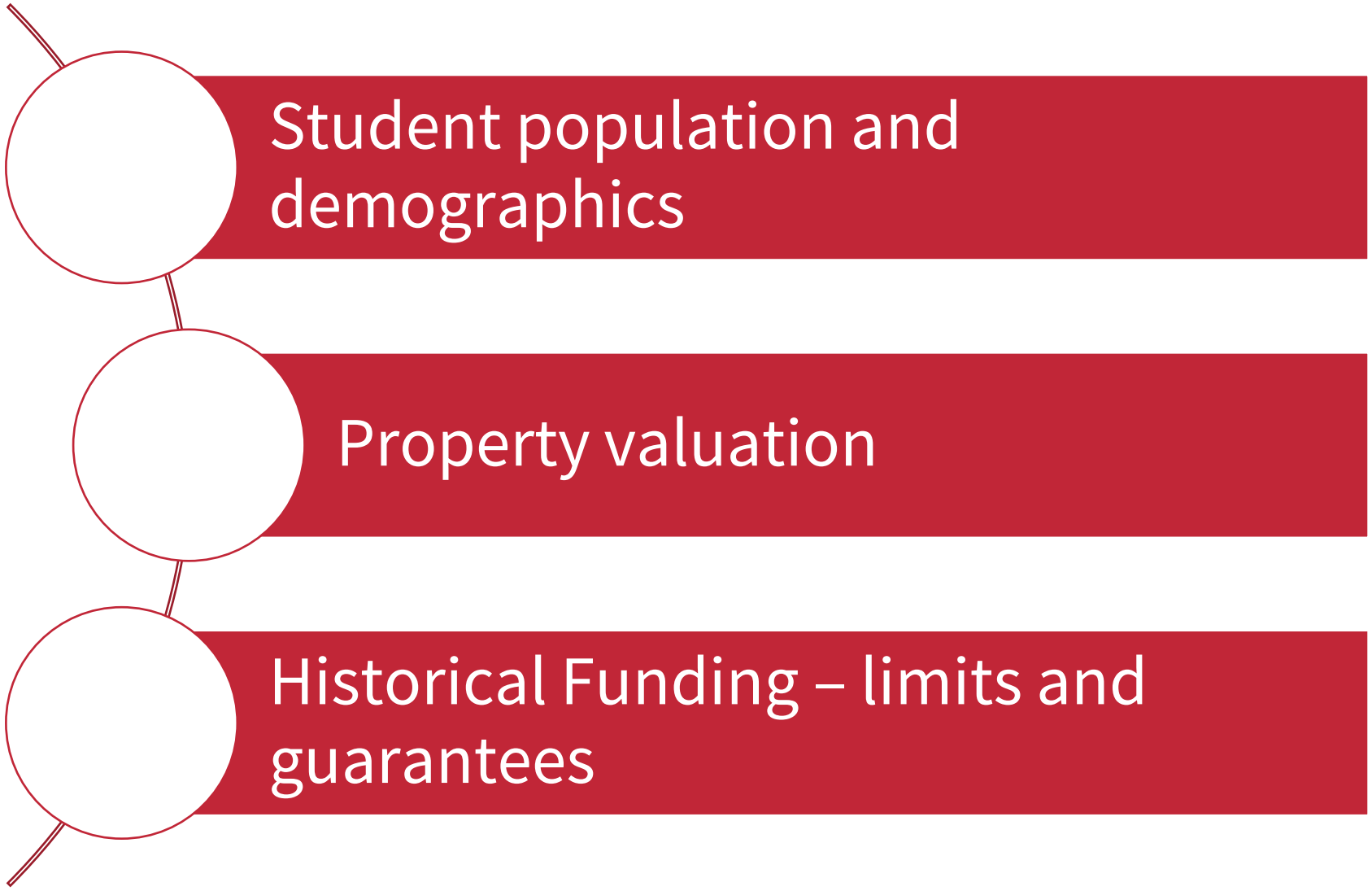


*FY27 July Payment

WHAT FACTORS INFLUENCE DISTRICT AID?

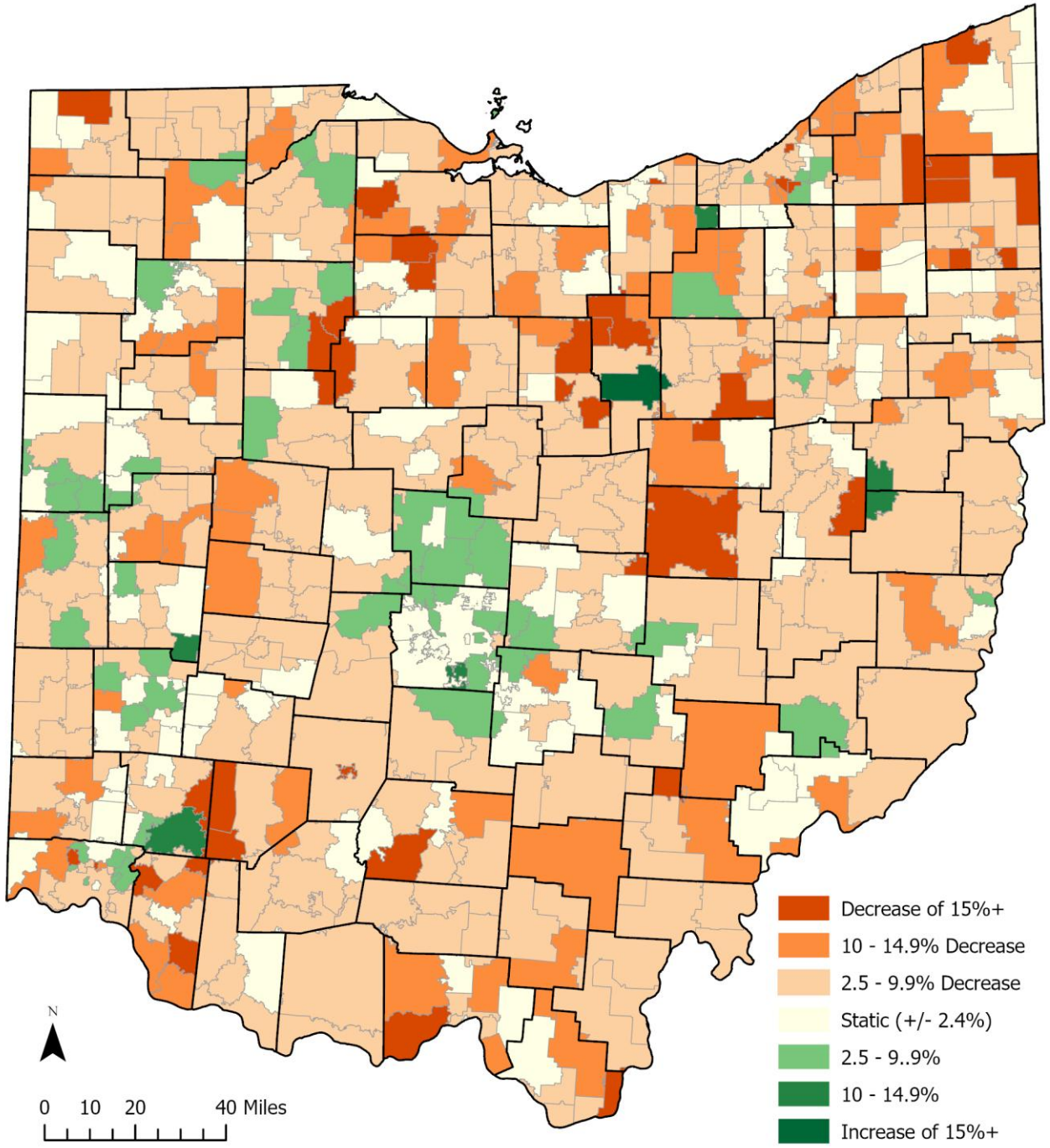


WHAT FACTORS INFLUENCE STATE FUNDING FOR JVSD?



Change in Enrolled ADM by School District

FY 2022 to FY 2026



CHANGE IN ENROLLED ADM – TRADITIONAL SCHOOL DISTRICTS

Enrolled Average Daily Membership			
Fiscal Year	Enrolled ADM	Change	% Change
2018	1,527,655		
2019	1,518,210	-9,445	-0.62%
2020	1,510,281	-7,929	-0.52%
2021	1,467,079	-43,202	-2.86%
2022	1,462,691	-4,388	-0.30%
2023	1,455,106	-7,585	-0.52%
2024	1,439,705	-15,401	-1.06%
2025	1,423,263	-16,442	-1.14%
2026	1,397,985	-25,278	-1.78%

Decrease of 129.7K between FY18 and FY26 or 8.5%

CHANGE IN ENROLLED ADM – COMMUNITY/STEM SCHOOLS

Enrolled Average Daily Membership			
Fiscal Year	Enrolled ADM	Change	% Change
2018	107,572		
2019	105,920	-1,652	-1.54%
2020	106,266	346	0.33%
2021	117,671	11,405	10.73%
2022	115,089	-2,582	-2.19%
2023	115,879	790	0.69%
2024	120,804	4,926	4.25%
2025	123,547	2,742	2.27%
2026	126,563	3,016	2.44%

Increase of 19K between FY18 and FY26 or 17.7%

CHANGE IN ENROLLED ADM – JOINT VOCATIONAL SCHOOL

Enrolled Average Daily Membership			
Fiscal Year	Enrolled ADM	Change	% Change
2018	39,649		
2019	40,043	394	0.99%
2020	41,407	1,364	3.41%
2021	40,392	-1,015	-2.45%
2022	44,418	4,026	9.97%
2023	46,289	1,871	4.21%
2024	48,659	2,371	5.12%
2025	50,278	1,619	3.33%
2026	51,723	1,445	2.87%

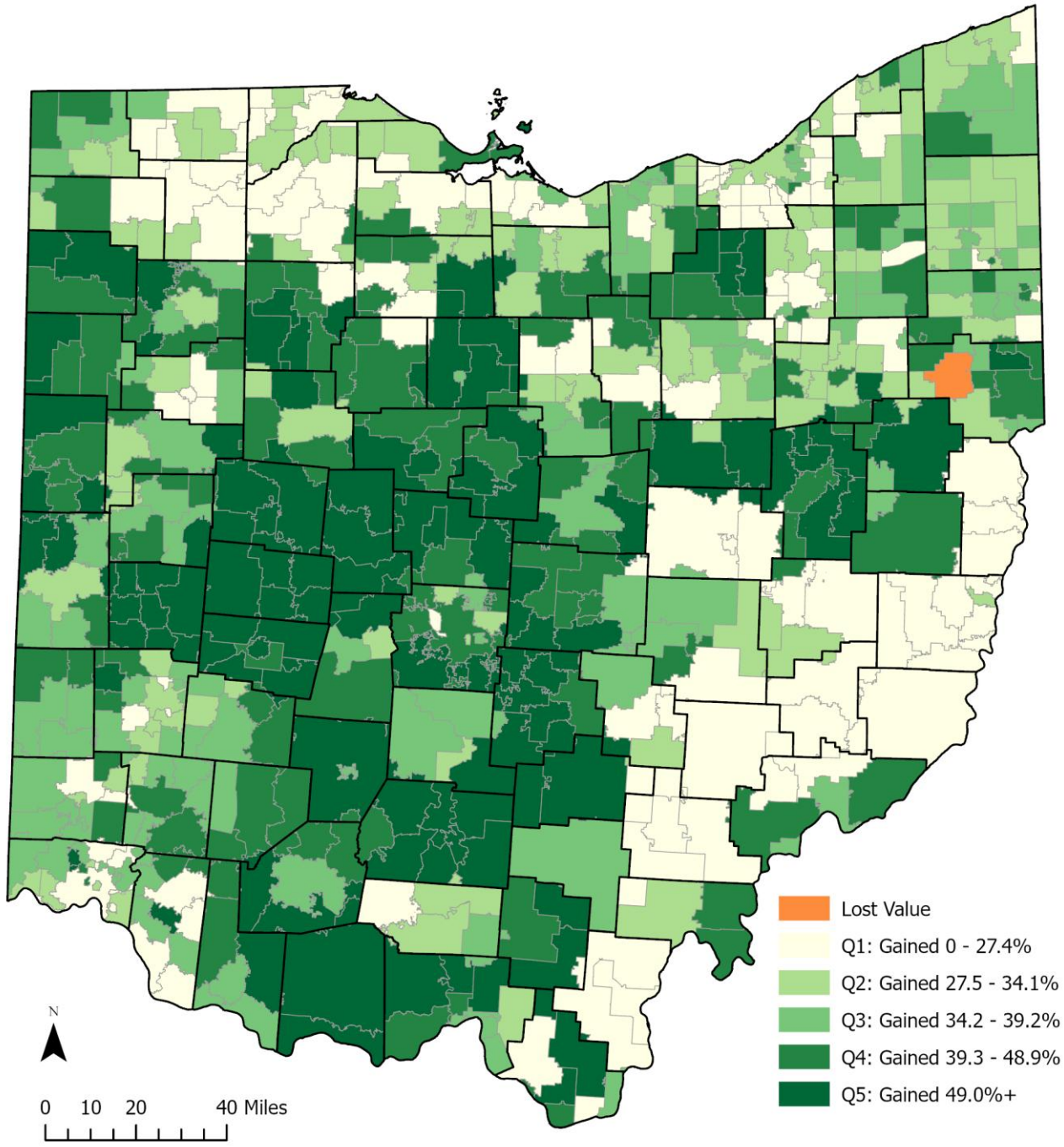
Increase of 12K between FY18 and FY26 or 30.5%

SCHOLARSHIP PROGRAMS

	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Autism	3,393	3,518	3,698	3,914	4,105	4,339	4,632	5,468	6,982	7,087
Cleveland	7,574	7,283	7,476	7,647	7,664	7,571	7,779	8,061	8,601	8,223
EdChoice	22,177	23,086	29,541	32,543	35,823	37,976	40,282	41,575	44,346	43,424
EdChoice Expansion	9,389	10,671	12,126	16,436	20,209	22,572	86,973	99,336	108,451	110,343
Jon Peterson	5,224	6,014	6,440	6,882	7,293	7,569	7,915	8,121	9,466	9,174
Total	**47,757**	**50,573**	**59,281**	**67,421**	**75,095**	**80,027**	**147,581**	**162,561**	**177,846**	**178,251**
Change		2,816	8,708	8,141	7,673	4,932	67,554	14,980	15,285	405
% Change		5.9%	17.2%	13.7%	11.4%	6.6%	84.4%	10.2%	9.4%	0.2%

Change in Assessed Property Valuation by School District (Gain Quintiles)

TY 2021 to TY 2025

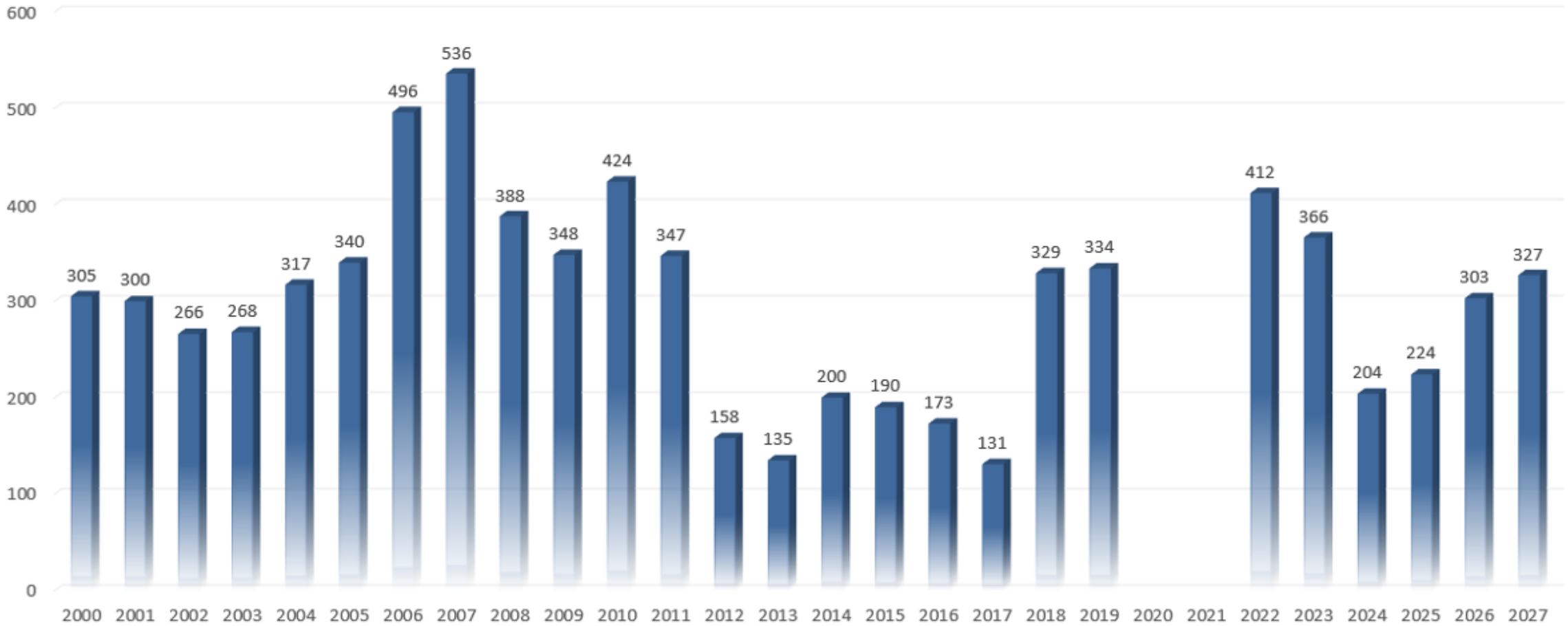


CHANGE IN ASSESSED PROPERTY VALUATION STATEWIDE

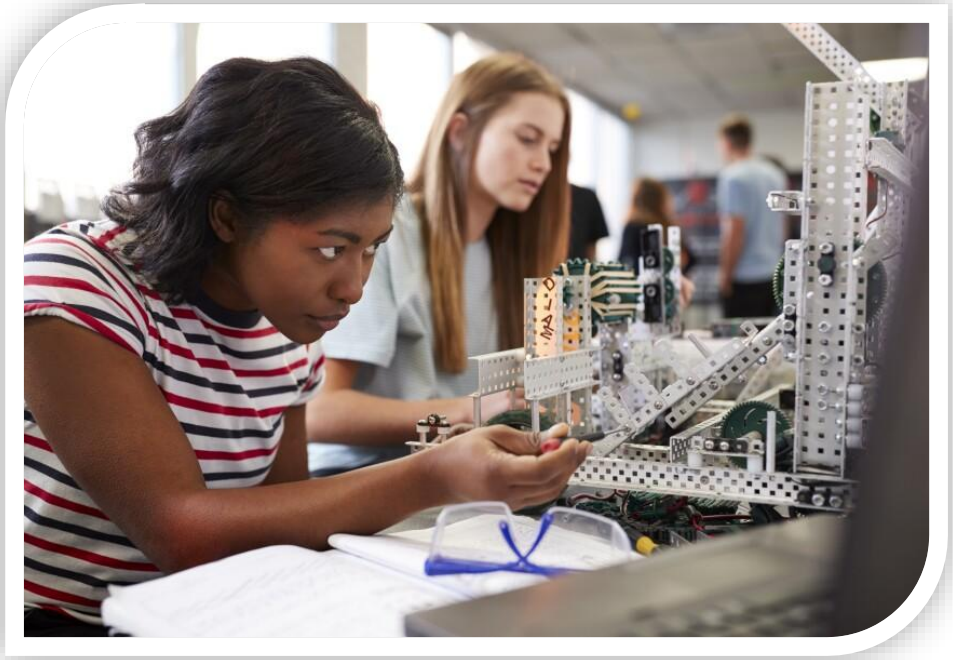
Assessed Property Valuation			
Tax Year	Valuation	$$ Change	% Change
TY18 Certified	$274,832,155,175		
TY19 Certified	$286,412,727,529	$11,580,572,354	4.21%
TY20 Certified	$306,677,344,127	$20,264,616,598	7.08%
TY21 certified	$320,714,414,113	$14,037,069,986	4.58%
TY22 Certified	$334,004,040,325	$13,289,626,212	4.14%
TY23 Certified	$387,943,701,684	$53,939,661,359	16.15%
TY24 Certified	$420,781,950,460	$32,838,248,776	8.46%
TY25 Certified	$436,516,388,548	$15,734,438,088	3.74%

Increase of $146B between TY18 and TY25 or 53%

DISTRICTS ON GUARANTEES FY2000 – FY2027



WORKFORCE READINESS



- Expands CTE access to middle school students by eliminating waivers with the 2026-2027 school year.
- Updates the industry-recognized credential list to focus on credentials of value.
- Eliminates deadlines for CTE program approval and renewal to allow flexibility.
- Allocates $8 million over the biennium to redesign the tech prep centers and support schools in career planning and advising.

WORKFORCE READINESS

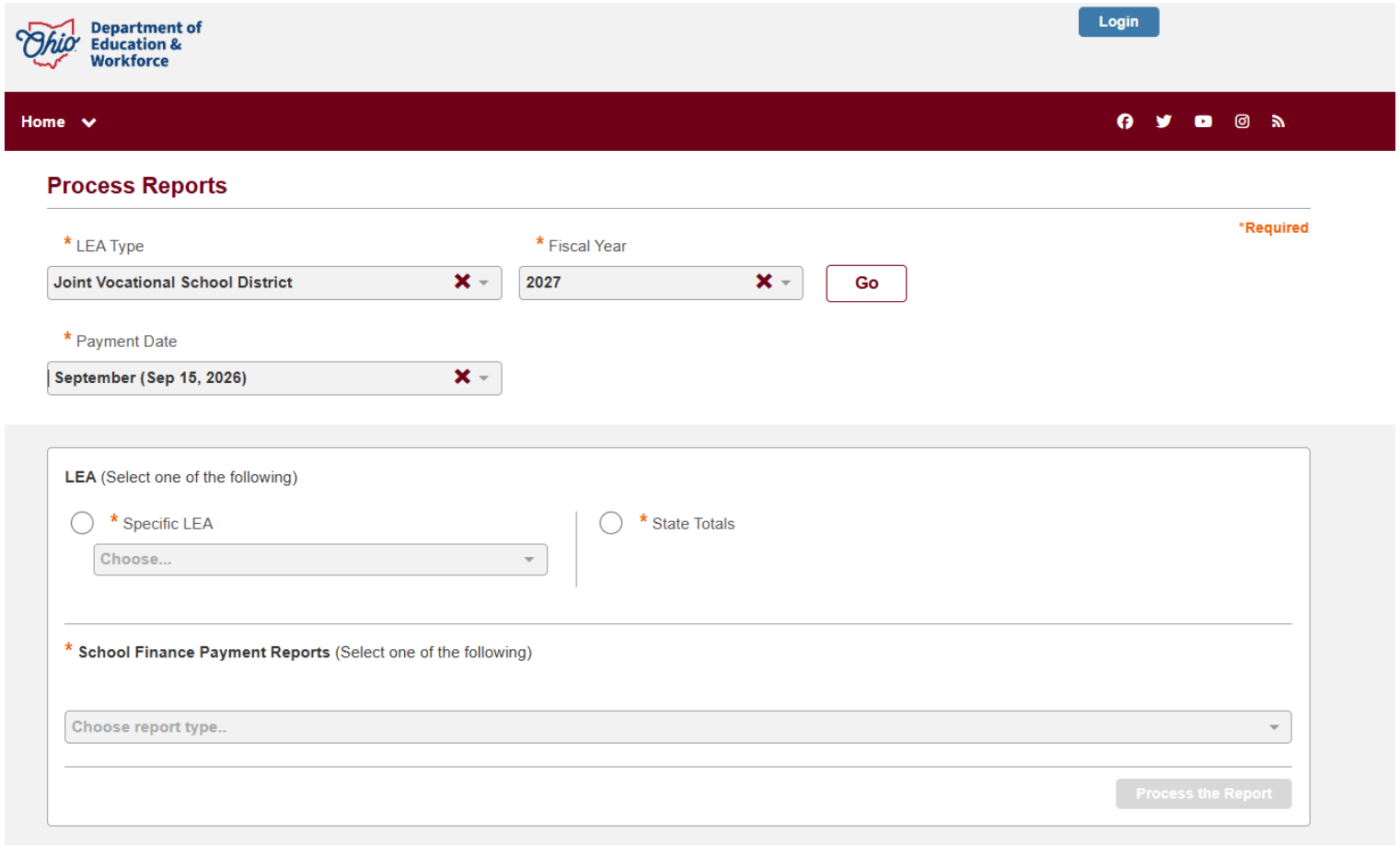
- Allows career awareness and exploration funds to be used for student mentorship on careers and workforce skills.
- Includes CLEP and CTAG courses as advanced standing programs at public and chartered nonpublic high schools.
    - Requires schools to treat CTAG courses like CCP and AP courses for grade weighting and class rankings.
- Redirects all credential-related funding to ensure funding for Innovative Workforce Incentive Program (IWIP).
    - Changes IWIP payments to $750 per credential.
    - Requires the school to cover the testing fees for materials.

Reading Funding Reports

- Statement of Settlement
- Payment Comparison
- Base Cost
- Detailed SFPR
- Summary SFPR
- Other Adjustments
- Career Tech Restricted

FUNDING REPORTS

https://reports.education.ohio.gov/finance/foundation-payment-report



Statement of Settlement

Description	USAS Code	USAS SCC	Annual Amount	Year to Date Prior to Payment	Balance Prior to Payment	Monthly Payment
State Support						
Base Cost	3110		8,079,756.50	1,346,626.09	6,733,130.41	673,313.04
Base Cost - Student Wellness and Success	3218	918X	352,466.00	58,744.33	293,721.67	29,372.17
Special Education	3110		1,165,052.26	194,175.38	970,876.88	97,087.69
Disadvantaged Pupil Impact Aid (DPIA)	3211	911X	137,246.55	22,875.75	114,370.80	11,437.08
English Learners	3217	917X	36,333.94	6,055.66	30,278.28	3,027.83
Career Technical Education	3215		3,296,662.63	549,443.77	2,747,218.86	274,721.89
Temporary Transitional Aid Guarantee	3110		0.00	0.00	0.00	0.00
Formula Transition Supplement	3110		0.00	0.00	0.00	0.00
Base Funding Supplement	3110		68,493.40	11,417.76	57,075.64	5,707.56
Total State Support			13,136,011.28	2,189,338.74	10,946,672.54	1,094,667.26
Transfers						
Educational Service Center	****		0.00	0.00	0.00	0.00
CTE Associated Services	3215	913X	112,390.12	18,577.15	93,812.97	9,520.38
Career Awareness and Exploration	3215	914X	193,037.69	32,176.69	160,861.00	16,086.10
Other Adjustments - Positive	****		276,622.67	46,073.94	230,548.73	23,081.73
Other Adjustments - Negative	****		-116,505.23	-19,401.89	-97,103.34	-9,710.33
Total Transfers			465,545.25	77,425.89	388,119.36	38,977.88
Adjustments						
JV09 College Credit Plus Deduction	479		-39,499.98	-3,590.91	-35,909.07	-3,590.91
Total Adjustments			-39,499.98	-3,590.91	-35,909.07	-3,590.91

PAYMENT COMPARISON

	August	September	Difference	Percentage
State Support				
A Base Cost	$8,079,756.50	$8,079,756.50	$0.00	0.00%
Base Cost – Student Wellness and Success	$352,466.00	$352,466.00	$0.00	0.00%
B Special Education	$1,165,052.26	$1,165,052.26	$0.00	0.00%
C Disadvantaged Pupil Impact Aid (DPIA)	$137,254.50	$137,246.55	$-7.95	-0.01%
D English Learners	$36,333.94	$36,333.94	$0.00	0.00%
E Career Technical Education	$3,296,662.63	$3,296,662.63	$0.00	0.00%
F Core Foundation Funding [A+B+C+D+E]	$13,067,525.83	$13,067,517.88	$-7.95	-0.00%
G Temporary Transitional Aid Guarantee	$0.00	$0.00	$0.00	0.00%
H Formula Transition Supplement	$0.00	$0.00	$0.00	0.00%
I Base Funding Supplement	$68,493.40	$68,493.40	$0.00	0.00%
J Total State Support [F+G+H+I]	$13,136,019.23	$13,136,011.28	$-7.95	-0.00%
Transfers				
K Educational Service Center	$0.00	$0.00	$0.00	0.00%
L CTE Associated Services	$111,462.92	$112,390.12	$927.20	0.83%
M Career Awareness and Exploration	$193,060.16	$193,037.69	$-22.47	-0.01%
N Other Adjustments	$159,938.43	$160,117.44	$179.01	0.11%
O Total Transfers [K+L+M+N]	$464,461.51	$465,545.25	$1,083.74	0.23%
P Net State Funding [J+O]	**$13,600,480.74**	**$13,601,556.53**	**$1,075.79**	**0.01%**
ADM Data				
Enrolled ADM	1,712.34	1,712.34	0.00	0.00%
Special Education ADM	255.94	255.94	0.00	0.00%
Category 1	2.80	2.80	0.00	0.00%
Category 2	212.67	212.67	0.00	0.00%
Category 3	7.87	7.87	0.00	0.00%
Category 4	0.07	0.07	0.00	0.00%
Category 5	5.09	5.09	0.00	0.00%
Category 6	27.44	27.44	0.00	0.00%
Weighted Economically Disadvantaged ADM	577.42	577.42	0.00	0.00%
English Learners ADM	57.45	57.45	0.00	0.00%
Category 1	0.00	0.00	0.00	0.00%
Category 2	42.93	42.93	0.00	0.00%
Category 3	14.51	14.51	0.00	0.00%
Career Technical Education FTE	1,352.10	1,352.10	0.00	0.00%
Category 1	516.53	516.53	0.00	0.00%
Category 2	282.70	282.70	0.00	0.00%
Category 3	0.00	0.00	0.00	0.00%
Category 4	552.87	552.87	0.00	0.00%
Category 5	0.00	0.00	0.00	0.00%

BASE COST (STATEWIDE/DISTRICT FACTORS)

Statewide Factors				
s1	JVSD Base Cost Enrolled ADM			51,901.90
s2	Aggregate JVSD Base Cost			$506,974,835.92
s3	Average Career-Technical Base Cost Per-Pupil			$9,855.62
s4	Average Annual Employer-Paid Insurance Cost			$17,152.68
s5	Average Salary of			
	s5a	Superintendent	$123,639.30	
	s5b	Other District 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	
District Factors				
a	Number of School Buildings			2
b	Base Cost Enrolled ADM [greater of ((b1+b2+b3)/3) and b3]			1,712.34
	b1	Enrolled ADM FY24	1,561.64	
	b2	Enrolled ADM FY25	1,612.78	
	b3	Enrolled ADM FY26	1,712.34	
	b4	FTE enrolled in Career Technical Education (CTE) Program	1,285.61	
	b5	Grades 6-8 FTE not in CTE Program	16.84	
	b6	Grades 9-12 FTE not in CTE Program	409.89	
	b7	Grades 9-12 FTE	1,605.24	

DETAILED SFPR (STATEWIDE AND LEA FACTORS)

Statewide Factors				
s1	Average Base Cost Per-Pupil			$8,241.61
s2	Average Career-Technical Base Cost Per-Pupil			$9,855.62
s3	JVSD Weighted Economically Disadvantaged Percentage			44.931800%
District Factors				
a	Enrolled ADM			1,712.34
b	Special Education ADM [b1+b2+b3+b4+b5+b6]			255.94
	b1 Category 1		2.80	
	b2 Category 2		212.67	
	b3 Category 3		7.87	
	b4 Category 4		0.07	
	b5 Category 5		5.09	
	b6 Category 6		27.44	
c	Disadvantaged Pupil Impact Aid (DPIA) Data			
	c1 Weighted Economically Disadvantaged ADM [lesser of ((c1a*0.65)+(c1b*0.35)) and a]		577.42	
	c1a FY25 Economically Disadvantaged ADM	629.34		
	c1b FY27 Directly Certified ADM	481.00		
	c2 Economically Disadvantaged Percentage [c1/a]		33.721169%	
	c3 Economically Disadvantaged Index [(c2/s3) ^2]		0.56324536	
d	English Learners ADM [d1+d2+d3]			57.45
	d1 Category 1		0.00	
	d2 Category 2		42.93	
	d3 Category 3		14.51	
e	Career Technical Education FTE [e1+e2+e3+e4+e5]			1,352.10
	e1 Category 1		516.53	
	e2 Category 2		282.70	
	e3 Category 3		0.00	
	e4 Category 4		552.87	
	e5 Category 5		0.00	

Brief Detour into EMIS Reports

Important for Collaboration:

- Curriculum/Program
- EMIS
- Treasurer

	A	B
1	FTE INCL CODE	FULL
2		
3	**Row Labels**	**Sum of ADJSTD FTE**
4	0	15.855476
5	1	516.066363
6	2	282.695851
7	4	552.871092
8	**Grand Total**	**1367.488782**

DETAILED SFPR (DETAILED CALCULATIONS)

Detailed Calculations

A	District's State Share of the Base Cost [a*A1*A3]			$8,432,222.50
	A1	Base Cost Per-Pupil (see line F on the Base Cost Report)	$9,269.75	
	A2	Local Capacity Per-Pupil [(h*0.0005)/i]	$4,345.35	
	A3	State Share Percentage [greater of ((A1-A2)/A1) and 0.1]	53.123330%	
B	Special Education [B1+B2+B3+B4+B5+B6]			$1,165,052.26
	B1	Category 1 [b1*0.2435*s1*A3]	$2,981.94	
	B2	Category 2 [b2*0.6179*s1*A3]	$575,345.87	
	B3	Category 3 [b3*1.4845*s1*A3]	$51,146.45	
	B4	Category 4 [b4*1.9812*s1*A3]	$585.66	
	B5	Category 5 [b5*2.6830*s1*A3]	$59,802.37	
	B6	Category 6 [b6*3.9554*s1*A3]	$475,189.97	
C	Disadvantaged Pupil Impact Aid (DPIA) [$422*c1*c3]			$137,246.55
D	English Learners [D1+D2+D3]			$36,333.94
	D1	Category 1 [d1*0.2104*s1*A3]	$0.00	
	D2	Category 2 [d2*0.1577*s1*A3]	$29,642.41	
	D3	Category 3 [d3*0.1053*s1*A3]	$6,691.53	
E	Career Technical Education [E1+E2+E3+E4+E5+E6]			$3,296,662.63
	E1	Category 1 [e1*0.6230*s2*A3]	$1,684,825.55	
	E2	Category 2 [e2*0.5905*s2*A3]	$873,994.25	
	E3	Category 3 [e3*0.2154*s2*A3]	$0.00	
	E4	Category 4 [e4*0.1830*s2*A3]	$529,717.37	
	E5	Category 5 [e5*0.1570*s2*A3]	$0.00	
	E6	Associated Services [e*0.0294*s2*A3]	$208,125.46	

SUMMARY SFPR

	State Funding
State Support	
A Base Cost	$8,432,222.50
B Special Education	$1,165,052.26
C Disadvantaged Pupil Impact Aid (DPIA)	$137,246.55
D English Learners	$36,333.94
E Career Technical Education	$3,296,662.63
F Core Foundation Funding (A + B + C + D + E)	$13,067,517.88
G Temporary Transitional Aid Guarantee	$0.00
H Formula Transition Supplement	$0.00
I Base Funding Supplement	$68,493.40
J Total State Support (F + G + H + I)	$13,136,011.28
Transfers	
K Educational Service Center	$0.00
L CTE Associated Services	$112,390.12
M Career Awareness and Exploration	$193,037.69
N Other Adjustments	$160,117.44
O Total Transfers (K + L + M + N)	$465,545.25
P Net State Funding (J + O)	**$13,601,556.53**
Disclosure	Annual Amount
Base Cost - Student Wellness and Success	$352,466.00

OTHER ADJUSTMENTS

Summary

A	Net Contract Education	$276,622.67
B	Threshold Cost Set-Aside	$-116,505.23
Total [A + B]		**$160,117.44**

Statewide Factors

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

Detailed Calculation

A Net Costs for students who receive their education through a contract $276,622.67

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
043620	Bexley City	19.93	6.30	2.85	0.00	7.31	0.00	0.00	5.31	1.08	0.00	0.00	0.11	N/A
Total FTE		19.93	6.30	2.85	0.00	7.31	0.00	0.00	5.31	1.08	0.00	0.00	0.11	N/A
Total Adjustment		$164,276.56	$38,672.26	$16,607.82	$0.00	$13,193.09	$0.00	$0.00	$27,060.29	$13,161.61	$0.00	$0.00	$3,651.04	$276,622.67

B Threshold Cost Set-Aside (USAS 3110) [(Special Education State Funding * 10%)*-1] $-116,505.23

CAREER TECH RESTRICTED FUNDING

District Factors		
a	Career Technical Education State Funding	$3,296,662.63
b	CTE Associated Services	$208,125.46
c	Net Contract/Compact CTE Funding (see Other Adjustments Report)	$68,473.17
d	Career Technical Planning District	Y
e	Transferred in CTE Associated Services – CTPD only	$112,390.12
f	Career Awareness and Exploration – CTPD Only	$193,037.69

SCHOOL FUNDING RESOURCES

- Payment Schedule
- Payment Data Calendar
- Payment Letters
- Payment Reports in Excel Format
- College Credit Plus Deductions
- EMIS Alliance

PAYMENT DATA CALENDAR

Joint Vocational School Districts

DATA ELEMENT	REPORT	DATA USED FROM	INITIATED / ANTICIPATED
Salary and Cost Data*	Base Cost	FY 2022 Data	July
Base Cost Enrolled ADM*	Base Cost	Greater of FY26 ADM or FY24-26 ADM Average	July
Number of Buildings*	Base Cost	FY 2026 Data	July
Enrolled ADM	Detailed SFPR	FY 2027 Data	October
Economically Disadvantaged (DC), English Learners, Students with Disabilities FTE	Detailed SFPR	FY 2027 Data	October
Career Technical Education Data	Detailed SFPR, CTPD Payment, Other Adjustments	FY 2027 Data	December
Property Valuation Data*	Detailed SFPR	TY 2023-2025 Data	July

QUESTIONS?

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