

# Ohio's School Foundation Funding Program



## The Form SF-3 — Line by Line

*Fiscal Years 2006 and 2007*

(Revised 9/1/06)



## INTRODUCTION

The funding of K-12 public schools in Ohio is a joint effort with 7.4 percent coming from the federal government, 47percent coming from local sources and 45.6percent coming from the state, based on FY04 revenue (the latest data available). Of the approximately \$6.8 billion in state aid, about 80percent is distributed through the Ohio School Foundation Program to 613 city, exempted village and local school districts. In addition, another \$300 million is funneled through the foundation program to Ohio charter schools by deducting this funding from the regular school district's payments where the charter school pupil resides.

Ohio's formula is a foundation program with an assumed local share or charge-off being subtracted from the basic program cost to determine the state formula aid. For FY06 the basic program cost is the current year formula amount times the regional cost of doing business factor times the current year formula ADM plus the sum of four base-funding supplements called "building blocks." These building blocks are funding for intervention, professional development, data-based decision making and professional development for data based decision making. The per pupil formula amount is set by the legislature.

For FY06, the local share of the basic program cost or charge-off is calculated as 23 mills (.023) times a measure of the district's total taxable property valuation called recognized value. This local share is subtracted from the basic program cost to arrive at state formula aid. In FY07, the value equivalent of exempted property for which payments are received under TIFs or other development agreements is included in the charge off also. In addition to formula aid, various categorical aid programs are provided for special education, career and technical education, gifted education, transportation and aid for disadvantaged pupils called "Poverty Based Assistance (PBA) and formerly known as DPIA. Still other programs including parity aid, excess cost supplement aid and charge-off supplement aid are provided to address certain policy issues or correct flaws in the formula. These will all be discussed in greater detail in the line-by-line explanations that follow. The results of these calculations are shown on a payment report called the form SF-3.

The 126<sup>th</sup> Ohio General Assembly made several changes in the foundation program and in the tax laws that affect school funding for the 2006-2007 biennium. Some begin in FY06 while others start in FY07. The following are the changes provided for in Am.Sub.HB66 or as part of ongoing phase-ins from previous legislation.

- For FY06, the formula amount or per pupil foundation level was increased by 2.2 percent to give a level of \$5,283. This was increased by 2.3percent to \$5,403 for FY07. This formula amount was supplemented with funding for the four building blocks described above. This amounted to \$40 per pupil in FY06 and \$48 per pupil in FY07.
- The application of a cost of doing business factor to the formula amount was reduced by 1/3 for FY06 and by another 1/3 for FY07.
- The additional guarantee amount which was based on the FY98 funding level was eliminated and replaced with the lesser of a per-pupil or a total guarantee of formula aid from FY05 and with a transitional aid guarantee which guarantees the previous year's SF-3 payment.

- Beginning in FY07, the first six months' SF-3 payments will be based on an ADM count done during the first full week in October of the current fiscal year and the second six months' SF-3 payments will be based on an average of the October count and a third week in February count of the current fiscal year.
- The phase-in percentage for parity aid has been increased from 76percent in FY05 to 100percent in FY06 and FY07. However, the millage rate that is applied to the gap between a district's per-pupil wealth and the threshold wealth level to determine the per-pupil aid was reduced from 9.5 mills to 7.5 mills.
- The transportation calculation formula is suspended for FY06 and FY07. The FY06 amount is 102percent of the FY05 amount received and the FY07 amount is 102 percent of the FY06 amount. The Department of Education is to recommend a new transportation formula.
- Equity aid is eliminated in FY06.
- Charge-off supplement or gap aid is calculated as any positive amount by which the sum of a district's local shares of aid assumed on the SF-3 exceed the district's actual local revenue. In the past, when a district passed a local levy their local revenue would increase and their gap aid would be reduced or eliminated. The new law provides that if a district received gap aid in the previous fiscal year, and becomes ineligible for gap aid because it passed a levy that exceeded by at least one mill the millage equivalent of the previous year's gap aid, the state will pay to the district for the first three years of ineligibility 75percent, 50percent and 25percent respectively of the last amount of gap aid the district was paid. Value associated with payments received under TIFs and other development agreements is included in the charge-off part of local shares of aid beginning in FY07. Also, current expense revenue received from the tangible property tax replacement fund for revenue losses due to the phase out of tangible personal property taxes will be counted as part of local revenues.
- Disadvantaged Pupil Impact Aid (DPIA) has been expanded and renamed to Poverty Based Assistance (PBA). This expanded set of programs includes All-Day Kindergarten, Class Size Reduction, Limited English Proficient Services, Professional Development, Dropout Prevention (Big 8 districts), Community Outreach (Urban 21 districts) and Intervention. All-Day Kindergarten is funded as before, except E-school and scholarship program pupils are excluded. Class Size Reduction has been altered so the sliding scale upon which it is based has been changed and a fringe benefit amount has been added to the teacher salary allowance. E-school and scholarship pupils are also excluded from CSR calculations. Safety, Security and Remediation (SSR) has been replaced with the other programs listed above which are calculated based on certain percentages of the formula amount per pupil or hours of intervention instruction provided. The PBA guarantee will be based on FY05 funding levels instead of FY98 levels.
- The formula aid changes that involve choosing the greater of the FY05 calculation or the current year calculation are applied to funding calculations for county MRDD boards, community schools, inter-district open enrollment and post-secondary enrollment options program.
- Reappraisal Guarantee for FY06 uses the FY05 base of line 19 of the SF-3 form plus any transitional aid received in FY05 minus any amount of parity aid and DPIA deducted in FY05 on behalf of students that enrolled in Internet-and computer based community schools. For FY07, the base will be the FY06 line 17 plus any transitional aid received in FY06.

- Transitional Aid (Section 206.09.39) For FY06, we use as the base FY05 SF-3 funding plus charge-off supplement plus any transitional aid received in FY05 minus the amount of parity aid and DPIA deducted in FY05 on behalf of students enrolled in Internet-and computer-based community school. For FY07, the district's FY06 SF-3 funding plus charge-off supplement plus any transitional aid received in FY06 serves as the base for the transitional aid guarantee. In each year, 100 percent of the previous year's base is guaranteed.
- State Share Percentage has always been calculated by dividing the formula aid amount by the basic program cost. Now, each of these components include new elements. The basic program cost now includes the amounts of the four building blocks specified in ORC 3317.012 so it equals:

Formula ADM x Formula Amount x CODB + building block amounts

The Formula Aid now includes any additional amount calculated for the formula aid guarantee described above.

- Several changes in the tax law will affect school funding and calculations in the SF-3 in future years. The assessment rates on general business and railroad tangible personal property will be phased down to zero by tax year 2009. The tax on telephone and telecommunications companies will be eliminated by 2011. The tax loss to school districts for fixed-rate levies will be reimbursed in full through TY 2010 with a combination of increases in state foundation payments due to lower valuations in the charge-off and direct payments to districts. The loss to be reimbursed will be based on a one-time look back at the valuation in tax year 2004 and levies in effect in 2004 or passed by September 1, 2005. The reimbursement will be phased out beginning in 2011 and ending in 2018. The money to be used for this reimbursement will come from a new Commercial Activities Tax (CAT).

Fixed sum levies for debt purposes will be reimbursed at 100 percent of the base-year amount beginning in 2006, subject to the half-mill threshold adjustment described below as long as those levies or a portion of those levies continue to be levied by the taxing authority for that year. Reimbursement will continue until the debt is retired.

The total reimbursement for all fixed-sum levies imposed over the same territory is to within ½ mill of the reimbursable loss. In other words, the tax value losses are multiplied by the sum of all fixed-sum levies either in effect in tax year 2004 or enacted in 2005 prior to September 1. If the sum of these calculations is greater than the equivalent of .5 mills times all remaining taxable value, the difference between those calculations is eligible for reimbursement.

The phase out of the \$10,000 exemption replacement payments has been accelerated to be complete by 2010 instead of 2013. This is a loss of revenue to school districts.

The 10 percent rollback on Class II (commercial and industrial) property has been eliminated. The taxpayer will owe this tax rather than the state making the payment to the school district.

The way the 028 adjustment is calculated has been changed to correspond with the phase-out of tangible personal property. Eligibility will be based on the change in public utility personal property instead of total tangible personal property.

These funding calculations along with the rest of the school foundation formula are summarized on a form called the “SF-3” (formerly the SF-12). On the following page is a prototype of the state’s new SF-3 form. Each line will be explained with the relevant section of the Ohio Revised Code cited for your reference.

Please note that SF-3 forms for each district and the state total may be found on the Ohio Department of Education Web site at:

<http://www.ode.state.oh.us/GD/Templates/Pages/ODE/ODEDetail.aspx?page=3&TopicRelationID=1001&Content=15379>

This shows the estimated calculation of state funding based on the data available at that time.

## FORM SF3

## OHIO DEPARTMENT OF EDUCATION-DIVISION OF SCHOOL FINANCE

FY 2007 JULY NO 2 PAYMENT (PROJECTED)

DATE 07/25/2006

School District Name	County	IRN: 040000		
ADM	K	1-12	Total	
1A. Special Ed Category 1	63.86	572.68	636.54	
1B. Special Ed Category 2	25.75	2,976.58	3002.33	
1C. Special Ed Category 3	7.21	636.22	643.43	
1D. Special Ed Category 4	4.12	53.56	57.68	
1E. Special Ed Category 5	11.33	333.72	345.05	
1F. Special Ed Category 6	17.51	93.73	111.24	
1G. JVSD,JVSD Spec Ed	N/A	0.00	0.00	
1H. Non-Jnt OE JVSD,JVSD Spec	N/A	58.23	58.23	
1I. All Other Students	2,350.32	23,707.70	26,058.02	
1J. MRDD	N/A	3.00	3.00	
1K. Ed. Choice	0	10.00	10.00	
2. Total	2,480.10	28,445.42	30,925.52	
3. Formula ADM K*.5+(1-12)Total-(.80 Line 1G JVSD)+(.20 CVOC-RES)			29,685.47	
4A. Assessed Valuation		2,929,457,027.00		
4B. Recognized Valuation		2,929,457,027.00		
4C. Adjusted Recognized Valuation		2,929,457,027.00		
4D. Adjusted Recognized Valuation * .023		67,377,511.62		
5A. 5,403* 1.03613 * Line 3			162,494,545.86	
5B. Add On Building Blocks			1,187,252.47	
5C. Formula Aid Guarantee Add On			1,385,056.24	
6. Total Formula Aid (5A + 5B - 4D + 5C)			97,689,342.95	
7. State Share percent Line 6 /( Line 5A+5B)	59.68			
8. Special Education Weighted Amount			11,879,905.92	
9. Career-Tech/Adult Ed. Cat1 FTE: 971.39	Cat 2	FTE: 1200.80	3,148,246.40	
10A. Number of Classroom Teachers			.00	
10B. Training & Experience of Classroom Teachers (50percent of Total)			668,099.94	
10C. Educational Service Personnel			.00	
11. Total Poverty Based Assistance (PBA)	Including	Guarantee	21,165,750.51	
12. Gifted Aid	Units: 4.00		161,381.56	
13. Total State Basic Aid (Lines 6+8+9+10A+10B+10C+11+12)			134,712,727.28	
14. Transportation			2,463,601.98	
15. Excess Cost Supplement			1,839,532.54	
16. Parity Aid			12,877,260.03	
17. Total State Basic Aid Plus Lines 14, 15 and 16			151,893,121.83	
18. Reappraisal Guarantee 3317.04			0.00	
19. Charge Off Supplement (Gap)			0.00	
20. Transitional Aid Guarantee			0.00	
Additional Aid Items				
21A. Preschool Classroom Units:16.00 Related:	6.62		1,010,191.46	
21B. Special Ed Transportation			1,103,617.14	
22. Total State Foundation Aid (Line 17+18+19+20+21A+21B)			154,006,930.43	
Transfers and Adjustments				
23A. ESC Deduction			0.00	
23B. Community School Transfer			-14,019,329.04	
23C. Open Enrollment Adjustment			- 4,917,440.45	
23D. Other Adjustments			47,876.04	
23E. Ed. Choice Deduction			-52,000	
24. Total Funding (Line 22 + 23A through 23D)			135,066,045.98	
25A. Disclosure Items: Spec Ed FTE * 5403 * C.O.D.B			25,915,403.33	
25B. Voc Ed FTE * 5403 * C.O.D.B.			11,890,296.08	
25C. Regular Student Population			20,038.82	
25D. Resident Contract Voc (CVOC-RES)			0.00	

## SF-3 LINES

**ADM** (Lines 1A – 1J & 2) (3317.03, 3317.013) – These lines reflect all students of all types that reside in the school district. Lines 1A-1F indicate the six categories of special education pupils that are counted in formula ADM on line 3 as one each and additionally counted in the calculation of special education weighted amount on line 8. These categories and their associated weights are listed below.

<u>Category</u>	<u>Additional Full Weights</u>
1 (Speech Only)	.2892
2 (LD, DH, Other Health - minor)	.3691
3 (Hearing Impaired, Visually Impaired, SBH)	1.7695
4 (Other Health-Major, Orthopedic)	2.3646
5 (Multi-handicapped)	3.1129
6 (TBI, Autism, Deaf-Blind)	4.7342

Line 1G shows the number of regular and special education pupils on an FTE basis attending a Joint Vocational School excluding Non Jointure Open Enrollment pupils attending a JVS shown on line 1H. Line 1H indicates the number of pupils living in a district that is not a member of a particular JVS but attending that JVS through an open enrollment agreement. Line 1I includes students not counted in any of the other categories. These are known as “general population” students.

Line 1J shows MRDD pupils residing in the district that exceed the number from the district attending the MRDD in FY98. The district must pay the MRDD board the greater of the FY05 formula amount times the FY05 CODB or the current-year formula amount times the current CODB plus base cost supplement aid per pupil and also the state share of the weighted amount for each of these pupils. The weighted amount for these MRDD pupils above the FY98 level is included in the category 5 pupil calculation. The funds that are transferred to the MRDD are included in line 23 (other adjustments). Line 2 is simply the sum of lines 1A through 1J. Note that beginning in FY07, the calculation will be based on 75% of the ADM counts taken in the first full week of October and 25% of a second count taken in the first full week in February.

Line 1K (ORC 3310.02) shows the number of pupils that have chosen to participate in the EdChoice Program and attend a participating private school. Students in grades 1-12 who have attended a public school in FY06 that has been rated in academic watch or academic emergency for three consecutive years, community school pupils eligible to attend a school rated in academic watch or emergency for three consecutive years and kindergartners eligible to attend such schools in the fall of 2006 are eligible to apply for a scholarship for FY07. The amounts of the scholarships are the lesser of \$4,250 for K-8 pupils, \$5,000 for 9-12 pupils or the actual tuition charge. The amount the state deducts from the resident district for each pupil participating in the program is \$2,700 for kindergartners and \$5,200 for first to twelfth graders. This deduction appears on Line 23E. Note that until actual enrollment data is used in the SF-3 calculations, these scholarship pupils are assumed to be included in line 1I and will not appear on line 1K. Also only half of the deduction for the initial round of applicants will be made on line 1K until actual enrollments are confirmed.

**Formula ADM** (Line 3) (3317.02) - reflects the state’s assessment of the number of students in a district for purposes of formula aid (the Formula ADM). It is found by adding the totals of all special education, vocational education and grades 1-12 general population students including the MRDD on line 1J, plus ½ of the kindergarten ADM (kindergarten students are given a value of ½ regardless of whether the district’s program is half-day or full-day), minus 80 percent of the students in a district who attend a JVS program elsewhere, plus 20 percent of contract vocational pupils who attend at another district. Note that preschool handicapped pupils are not included in current formula ADM because they are still funded separately in units. Also note that all pupils are counted in their district of residence even if they receive

educational services from another school district or an Educational Service Center (ESC). Prior to FY99, pupils were counted where they received educational services.

- **Including vocational education and special education in formula ADM ties their funding to the foundation amount or adequate base cost.**
- **Students educated in another district are counted in their resident district with money being transferred from the resident district to the educating district.**

**Assessed Valuation** (Line 4A) (3317.021) - This is the total assessed value of all taxable property in the district which serves as the basic measure of wealth for several calculations. These amounts are certified by the Department of Taxation. Tax year 2004 valuation is used for FY06 calculations and tax year 2005 valuation is used for FY07 calculations. However, before any calculations are performed, certain adjustments are made that are reflected in lines 4B and 4C.

**Recognized Valuation** (Line 4B)(3317.015) – When a district’s real property value is updated or reappraised, any increase in value due to inflation is phased into the charge-off over three years in equal segments to ease the decrease in formula aid caused by increases in valuation. This phased-in valuation figure is the amount of valuation “recognized” by the foundation formula and thus is called “recognized valuation.”

**Adjusted Recognized Valuation** (Line 4C) (3317.02, 3317.021, 3317.022) – For a small set of districts which have large amounts of exempt property, an adjustment to recognized valuation is done such that any amount by which their exempt property value exceeds 25 percent of their total value (including exempt property) is subtracted from recognized valuation. This is adjusted recognized valuation. Federally exempted property and abated property are not counted as exempt property for this adjustment.

**Adjusted Recognized Valuation \* .23** (Line 4D)(3317.022(A)(1)) This is the local share of base-cost funding or the “charge-off.” In FY07 this charge-off will include .23 times property exemption value where property exemption value equals the value of certain real property exempted from taxation under a tax incremental financing agreement (TIF) and the value of real property exempted from taxation, pursuant to agreements adopted by municipal corporations, townships or counties that exempt property as part of urban renewal projects, community redevelopment programs, community reinvestment programs, enterprise zones, local railroad operations or programs for the remediation of contaminated property to the extent that revenues on this property are compensated in some way.

**5283 \* C.O.D.B. \* Line 3** (Line 5A) (3317.022) – reflects the state’s view of what the total base budget or basic program cost of a district should be when supplemented with the building blocks funded in line 5B. The “5283” (5,403 in FY07) reflects the FY06 base-dollar amount established by the legislature. This base amount represents the per pupil adequate base cost.

**C.O.D.B.** stands for the district’s adjusted cost of doing business factor, which is used to adjust the foundation level upward to reflect the relative cost of doing business in the county in which the district is located. The C.O.D.B. factor is calculated for each county based on labor force average weekly wage data for the county and its contiguous counties. Each district in the county is assigned the county cost factor. For FY06, the cost factor’s range is set from 1.0 in the lowest cost county to 1.050 in the highest cost county (3317.02). For FY07 the range is 1.0 to 1.025. The intent is to phase out this cost factor by FY08.



**Add on Building Blocks** (Line 5B) (3317.012(C)) This represents the sum of the amounts calculated as supplemental building blocks for large group intervention services, professional development data-based decision making and professional development for data-based decision making. These are additional items that the general assembly decided should be part of an adequate education. They add up to an additional \$40 per pupil in FY06 and \$48 per pupil in FY07. The four calculations are as follows:

1. Large Group Intervention:  
(Formula ADM ÷ 20) x 25 hours x hourly rate  
Where: Hourly rate = \$20.00 in FY06 and \$20.40 in FY07
2. Professional Development:  
District's teacher factor x .045 x Formula amount x phase in percentage  
Where: teacher factor = Formula ADM ÷ 17 and phase in percentage = 25percent in FY06 and 75percent in FY07
3. Data Based Decision Making:  
.001 x formula amount x formula ADM
4. Data Based Decision Making Professional Development:  
[(.2 x district's teacher factor) x (.08 x Formula amount)] + [district's principal factor x (.08 x formula amount)]  
Where: Teacher factor is same as (2) and District's principal factor = formula ADM ÷ 340

**Formula Aid Guarantee Add on** (Line 5C) (3317.022 (A)(2)) After calculating the formula aid, total aid and per pupil guarantee amounts are calculated based on FY05 funding levels. If either calculation returns a positive number, that value is the guarantee amount. If both are positive, the lesser of the two is considered to be the additional guarantee amount. This guarantee applies to both FY06 and FY07. The two guarantee amounts are calculated as follows:

- 1) Total formula aid guarantee amount =  
District's FY05 total formula aid – current year calculated formula aid before guarantee
- 2) Per pupil formula aid guarantee amount =  
[(District's FY05 formula aid ÷ FY05 formula ADM) x current year formula ADM] –  
current year calculated formula aid before guarantee.

**Total Formula Aid (Line 5A + 5B - 4D + 5C)** (Line 6) (3317.022) – reflects the state's share of the basic program cost. Note that this includes the formula guarantee from line 5C.

- **Formula aid constitutes about 75% of total foundation aid in FY06 and FY07.**

**State Share percent [Line 6 / (Line 5A + 5B)]** (Line 7) (3317.022 (B) (2)) – reflects the percentage of the basic program cost that is paid by the state. This factor will be used in the weighted formula for special education and career tech education, where it is called the "State Aid Ratio" (SAR). It is also referred to as the "State Share Percentage." It is also applied to transportation if it is larger than 60 percent, to the GRADS calculation in line 9, to speech services in line 8 and to Gifted Aid in line 12.

**Special Education Weighted Amount** (Line 8) (3317.022) – reflects the amount of money given to the school district under the weighted pupil formula for special education purposes plus the speech services aid. The weights used are listed under the ADM section above.

The law provides for funding for the additional cost of special education at the same percentage as the state funds the base cost. Thus, if a district receives 45 percent state funding in the Formula Amount, the same will be true for special education weighted amount. For example, if a district has seven LD students, five SBH students and two autistic students, the calculation would be  $[(7 \times .3691) + (5 \times 1.7695) + (2 \times 4.7342)] = 20.9$  (total of the weights). The district's weighted amount would be  $20.9 \times \$5,283 \times .45 = \$49,689$  where .45 is the district's state share percentage. However, the weights have never been fully funded. They are prorated in this calculation by multiplying them by .90 for the FY06 calculation and for FY07.

A speech services calculation is included in the amount shown on this line of the SF-3. This allowance for pupils whose special education services consist of speech therapy pays the state share percentage of a personnel allowance for every 2,000 students in formula ADM (line 3). The personnel allowance is \$30,000.

- **The special education weights were based on actual costs of providing services according to state guidelines known as the “blue book.”**

Each school district is required to spend each year on special education purposes approved by the Ohio Department of Education at least an amount equal to the state and local shares of formula aid and weighted special education aid calculated in the foundation formula for special education pupils. Districts must annually report these expenditures to ODE which in turn must report these special education expenditures for each district to the Governor and General Assembly.

**Career Tech/Adult Ed** (Line 9) (3317.022) – This line shows the amount calculated for additional weights applied to vocational education pupils in comprehensive high schools and for unit funding for the Graduation Reality and Dual-Role Skills (GRADS) program.

In addition to being counted as “1” in the formula aid calculation, each vocational pupil will receive additional weighted funding similar to special education funding. FTEs in workforce development programs receive a weight of .57 while those in other vocational programs are weighted .28. Also, all FTEs receive an additional weight of .05 for extra costs associated with vocational education. Pupils are multiplied by their weights, then by the formula amount and then by the district's state share percentage to arrive at this additional aid. Note that in calculating the .05 associated cost weighted funds the pupils will be counted in non lead districts in that district and the funds will be transferred to the lead district of the Vocational Education Planning District (VEPD). All funds received for weighted aid must be spent on purposes that ODE designates as “approved vocational education or associated services.”

The GRADS program is a unit-based program for pregnant and parenting students (3317.024). GRADS units are funded at \$47,555 in FY06 and FY07 times the district's state share percentage and are also included in the amount on line 9.

**Number of Classroom Teachers** (Line 10A) (3317.023) – reflects a negative adjustment for not employing the required number of classroom teachers. Districts are required by law to employ a specified number of teachers to achieve a designated pupil / teacher ratio. If districts do not maintain a 25/1 pupil to teacher ratio, then a deduction will be made from state funding.

**Training and Experience of Teachers (50% of Total)** (Line 10B) (3317.023) – reflects a positive adjustment to funding based on the experience level and education level of the district's teachers. Districts with a teaching corps that is above

the state average in education and experience receive additional funds. There is no penalty assessed against those districts below the state average. The funding formula uses the state minimum salary schedule.

**Education Service Personnel (Line 10C) (3317.023)** – reflects a negative adjustment to funding based on the number of Education Service Personnel (ESP) a district has employed. ESPs include elementary school art, music and physical education teachers, counselors, librarians, visiting teachers, school social workers and school nurses. Failure to hire at least five ESPs in the above categories for each 1,000 students in a district means a deduction in state foundation aid.

**Total Poverty Based Assistance (PBA) including Guarantee (Line 11) (3317.029), 3317.10** – reflects a formula that provides additional funding for school districts who have a certain percentage of students whose families receive funds from the state’s Ohio Works First (OWF) program. (This was previously known as the Temporary Assistance to Needy Families (TANF) program, and before that as the Aid to Families with Dependent Children (ADC) program.) This is a recognition by the state that districts incur additional costs beyond the basic allowance for students coming from economically disadvantaged environments.

- **For districts with high concentrations of disadvantaged pupils, PBA is targeted for all-day kindergarten, class-size reduction, intervention, professional development, Limited English Proficient Services, dropout prevention and community outreach**

PBA funds are allocated based on a two-part calculation called the Poverty Index. To find the Index, a district’s OWF percentage is found by calculating the five-year average of OWF students and dividing that by the three-year average of the Formula ADM. This OWF percentage is then divided by the state’s OWF percentage (found in the same way as the district’s) to give the Index. Thus, districts with a DPIA index greater than one have an OWF percentage greater than the state average. PBA consists of seven different types of aid. The calculations for each of these types of aid are as follows:

**Intervention** – for any district with a poverty index greater than or equal to 0.25, additional intervention funding is provided as follows:

For all levels, the following standards are used:

Hourly rate (HR) = \$20.00 in FY06 and \$20.40 in FY07

Level one hours (LI) = 25 in FY06 and in FY07

Phase in percentage = 60percent in FY06 and 100percent in FY07

**Level I: for districts with a poverty index (PI)  $\geq$ .25**

Level 1 hours = 25 in FY06 and in FY07

Large group intervention units = (district formula ADM  $\div$  20)

If poverty index  $\geq$ .25 and  $<$ .75, Level I aid =

Large group intervention units  $\times$  hourly rate  $\times$  Level I hours  $\times$  [(PI - .25)  $\div$  .5] X phase in percentage

If poverty index  $\geq$  .75, Level I aid =

Large group intervention units  $\times$  hourly rate  $\times$  Level I hours  $\times$  phase in percent

## Level II: for districts with a poverty index (PI) $\geq .75$

Medium group intervention units = District Formula ADM  $\div$  15

Level II hours = 50 in FY06 and in FY07

If poverty index  $\geq .75$  and  $< 1.50$ , Level II aid =

Medium group intervention units  $\times$  hourly rate  $\times$  {[Level I hours + (25 hours  $\times$  [(PI - .75)/.75])}]  $\times$  phase in percentage

If poverty index is  $\geq 1.50$  Level II aid =

Medium group intervention units  $\times$  hourly rate  $\times$  Level II hours  $\times$  phase in percent

## Level III: for districts with a poverty index (PI) $\geq 1.5$

Small group intervention unit = (district poverty student count  $\times$  3) / 10

If poverty index is  $\geq 1.50$  but  $< 2.50$

Small group intervention units  $\times$  hourly rate  $\times$  {level I hours + [level III hours  $\times$  (PI - 1.50)]}  $\times$  phase in percentage

Where: Level III hours = 135 in FY06 and in FY07

If the district poverty index is  $> 2.5$

Small group intervention units  $\times$  hourly rate  $\times$  level III hours  $\times$  phase in percentage

Where: Level III hours = 160 in FY06 and in FY07

## All Day Kindergarten

Kindergarten child counts exclude E-school pupils and scholarship pupils participating in the new scholarship program under 3310.08 of the Revised Code. Calculations are pursuant to formulas in 3317.029. Districts with a poverty index greater than 1 or with a three-year average formula ADM in excess of 17,500 and who offer all day kindergarten receive one half of the formula amount for each pupil enrolled in all-day kindergarten.

## Class Size Reduction

This calculation has always been based on a sliding scale which bases the target pupil-to-staff ratio on the district's poverty index. This sliding scale has been changed. The target pupil-to-staff ratio determines the total number of teachers needed and this is compared to an assumed level (which has changed from 23 to 1 down to 20 to 1) to determine the additional number of teachers needed to be at the target ratio. This additional number of teachers is multiplied by a salary allowance equal to \$53,680 in FY06 and \$54,941 in FY07.

K-3 child counts used to calculate ratios exclude E-school and scholarship pupils.

To determine class-size reduction aid, complete the following calculations:

1. Calculated Teachers (CT) per 1,000 students:

- a. If  $PI \geq 1$  and  $PI < 1.5$   
 $50 + \{[(pi-1) \div .5] \times 16.667\}$

b. If  $PI \geq 1.5$

66.667

2. Number of teachers needed to staff reduced class sizes:

$(CT \times K-3 \text{ ADM}) \div 1,000$

3. Number of teachers assumed for 1,000 pupils

$(50 \times K-3 \text{ ADM}) \div 1,000$

Number of additional teachers needed:

Number of teachers needed from #2 – Assumed number of teachers from #3

4. Class-size reduction aid = Additional teachers needed  $\times$  salary allowance

### **Limited English Proficient Services**

To qualify, a district must have a poverty index greater than or equal to 1 and the proportion of its students who are limited English proficient as reported in 2003 on its school district report issued under ORC 3302.03 for the 2002-2003 school year is greater than or equal to 2 percent. The calculation for LEP services is as follows:

1. Amount per LEP Student:

a. If  $PI \geq 1$  and  $< 1.75$ ,

$\{.125 + [.125 \times ((PI - 1.0) \div .75)]\} \times \text{current year formula amount}$

b. If  $PI \geq 1.75$

$.25 \times \text{current year formula amount}$

2. LEP aid:

amount per LEP student  $\times$  number of LEP students in district  $\times$  Phase in percentage

Where: phase in percentage = 40percent in FY06 and 70percent in FY07

\* By December 31, 2006, ODE must recommend a method of identifying the number of LEP students for purposes of calculating these payments after FY07

### **Professional Development**

1. Amount per teacher:

a. If  $PI \geq 1$  but  $< 1.75$

$[(PI - 1) \div .75] \times .045 \times \text{formula amount}$

b. If  $PI \geq 1.75$

$.045 \times \text{formula amount}$

2. PD funding

a. amount per teacher  $\times$  (formula ADM/17)  $\times$  phase in percentage

Where: phase in percentage = 40percent in FY06 and 70percent in FY07

### **Dropout Prevention (Big 8 districts only)**

.005 × formula amount × poverty index × formula ADM × phase in percentage

Where: phase in percentage = 40percent in FY06 and 70percent in FY07

**Community Outreach** (Urban 21 districts only as defined in 3314.02)

.005 × formula amount × poverty index × formula ADM × phase in percentage

Where: phase in percentage = 40percent in FY06 and 70percent in FY07

**PBA Guarantee** [3317.029 (B)(1)]

This guarantees the greater of the sum of all PBA component calculations for the current year or what the district received in FY05 for DPIA pursuant to Section 41.10 of Am. Sub. H.B. 95 of the 125<sup>th</sup> General Assembly as amended, minus the amount deducted from the district under Section 16 of Am. Sub. 2 of the 125<sup>th</sup> General Assembly that year for payments to Internet and computer-based community schools.

**Gifted Aid** (Line 12) (3317.024) – reflects aid for gifted children. If a gifted unit is approved for state funding, the gifted unit aid is equal to a salary allowance based on the training and experience of the unit’s teacher applied to the minimum teachers salary schedule that was in effect in FY01, plus 15 percent of this salary for fringe benefits, plus a unit allowance of \$2678, plus a supplemental unit allowance (3317.053) that varies based on the property wealth of the district. This supplemental unit allowance is an attempt to equalize at least part of line 12 gifted aid. It is equal to 50 percent of the average unit amount of \$5,251 plus the district’s state share percentage times the dollar amount of \$5,550.

**Total State Base Formula Amount (Line 6 + 8 + 9 + 10A +10B + 10C+ 11 + 12)** (Line 13) – reflects the sum of the funding calculated in the previous lines.

**Transportation** (Line 14) (3317.022) – reflects the reimbursement for the state’s share of a district’s transportation operational costs. This calculation was modified in FY99 and then revised again for FY00 and thereafter. Under this latest revision, transportation funding is based on a regression model which establishes the relationship between per-pupil transportation costs for type 1 and 2 transportation (board owned or contracted yellow bus) and daily miles per pupil and percentage of pupils transported. The prediction equation derived using FY02 data is as follows:

$$\text{Cost Per Pupil} = 79.9337517 + 192.2552736 \times \text{Daily Miles} + 124.1900962 \times \text{Percent of Pupils Transported}$$

The law requires that this equation be updated annually using the previous fiscal year’s data. This formula was last used to calculate aid for FY05.

Plugging in a district’s daily miles per pupil and percent of pupils transported yielded the cost per pupil which was then multiplied by total pupils to arrive at a total predicted cost. Note that total pupils or total ADM is called the “transportation base” and includes all of the district’s public pupils plus type 1 and 2 nonpublic pupils transported. This cost figure was multiplied by an inflation factor of 2.8 percent twice to bring it up to FY05 cost levels. Finally, this cost figure was multiplied by the greater of .60 or the district’s state aid percentage to arrive at the state share of this cost.

For districts with pupil density (total ADM per square mile) less than the statewide average and with a percent of rough-roads greater than the statewide average, an additional rough-road subsidy was provided. A maximum of \$ .75 per rough-road mile for the district with the highest rough-road percentage in the state was provided. This maximum is scaled down along the continuum as the rough-road percentage declines such that per rough-road mile subsidy reaches zero as the rough-road percentage reaches the statewide average. After the rough-road subsidy is calculated a density multiplier

factor is applied which scales down the subsidy such that districts with progressively higher density receive progressively lower percentages of their calculated rough-road subsidy.

In addition to the above aid calculated for types 1 and 2, aid for types 3 through 6 was calculated in accordance with rules adopted by the State Board of Education and included in this line. However, for FY06 use of the formula was suspended and districts are to receive 102 percent of their transportation aid received in FY05 and the FY07 aid is 102 percent of the FY06 aid. (See Section 106.09.21 of Am. Sub. HB66 of the 126<sup>th</sup> General Assembly)

- **The Department of Education is required to develop and recommend a new transportation formula to OBM and the General Assembly by July 1, 2006.**

**Excess Cost Supplement Aid** (Line 15) (3317.022) – This aid, which establishes a 3.3-mill limit on the district’s share of combined funding for special education, vocational education and transportation, began in FY03. If the assumed local share of special and vocational weighted aid plus the assumed local share of transportation exceeds 3.3 mills times the district’s recognized valuation, the state will pay the difference in excess cost supplement aid. This aid is added to local revenue in calculating gap aid.

**Parity Aid** (Line 16) (3317.0217) - FY02 was the first year of a new parity aid funding program to districts that met certain conditions. Parity Aid and Alternative Parity Aid are calculated as follows:

**PARITY AID**

First, districts are ranked from high to low on a wealth measure that consists of 2/3 times charge off valuation per pupil plus 1/3 times the three-year per pupil average of federal adjusted gross income of the district’s taxpayers. The 80<sup>th</sup> percentile district is determined (the district below which 80 percent of the districts fall on the wealth measure). This 80<sup>th</sup> percentile is called the “per pupil wealth threshold” and only districts below the threshold receive parity aid as calculated below. For FY06 this threshold is around \$159,000 and for FY07 around \$165,000.

Payment Percent x (Per Pupil Wealth Threshold – District Wealth Per Pupil) x .0075 x net formula ADM

where payment percent is:

20percent in FY02
40percent in FY03
58percent in FY04
76percent in FY05
100percent in FY06 and beyond

Net formula ADM = Formula ADM – the number of Internet-and computer-based community school students and scholarship students reported under divisions (B)(3)(e) and (f) of Section 3317.03 of the Revised Code

**ALTERNATIVE PARITY AID**

This Alternative Parity Aid is calculated as follows:

Payment Percent x \$60,000 x (1 – income factor) x 4/15 x .023 x net formula ADM

where payment percent is:

50percent in FY02
100percent in FY03 and after

income factor = district median income/state median income

What a district receives under this provision depends on certain district characteristics as follows:

If the district's income factor is less than or equal to 1 and the district's poverty index is greater than or equal to 1 and if the district's FY05 Cost of Doing Business Factor is greater than or equal to 1.0375, then they receive the greater of the calculated parity aid or the alternative parity aid. All other districts below the per-pupil wealth threshold receive the calculated parity aid.

**Total State Basic Aid plus Lines 14, 15 and 16** (Line 17) – this is the sum of Total State Basic Aid plus Transportation plus Excess Cost Supplement Aid and Parity Aid.

**Reappraisal Guarantee 3317.04** (Line 18) – reflects a guarantee that safeguards districts from decreases in total state aid due to an increase in local valuations that result from an update / reappraisal. This amount for FY06 for any district going through reappraisal or update in tax year 2004 would be any positive difference amount by which the FY05 base of line 19 of the SF-3 form plus any transitional aid received in FY05 minus any amount of parity aid and DPIA deducted in FY05 on behalf of students that enrolled in Internet-and computer-based community schools exceeds the FY06 SF-3 line 17 amount. For FY07 the reappraisal guarantee is any positive difference by which the FY06 base of line 17 plus transitional aid on line 20 exceeds the FY07 line 17. This is a one year guarantee.

**Charge-off Supplement (GAP)** (Line 19) (3317.0216) –This aid is sometimes referred to as “Gap Aid” because its intent is to fill in any gap that exists between the local revenue raised by a district and the amount the foundation formula assumes the district should raise to meet its local share of formula aid, special education and vocational education weighted aid and transportation aid. If a district's local revenue falls below the sum of the district's charge-off plus its assumed local share of special education and vocational education weighted aid and transportation aid, the state makes up the shortfall in charge-off supplement aid. Local revenue consists of property taxes charged and payable for current expenses for the tax year preceding the calendar year in which the fiscal year begins and the school district income tax received in the preceding fiscal year. Any Excess Cost Supplement Aid received in the current fiscal year is to be added to the local revenue in this calculation.

- **This aid guarantees that each pupil will receive the adequate base cost and categorical foundation amounts in state and local revenue combined.**

Beginning in FY07, the charge off includes the portion of exempt property from which revenues are received under TIFs and other development agreements described in the formula aid calculation section above. Beginning in FY08, local revenue will include property taxes charged and payable, school district income taxes, any direct payments made to the district from the tangible property tax replacement fund and gains in SF-3 funding due to the elimination of tangible personal property taxes for fixed-rate levies for current expenses and for fixed-sum levies for current expenses including emergency levies.

Another change to be implemented in FY07 addresses the problem of losing gap aid as a result of passing a levy. If a district received gap aid in the prior fiscal year and is ineligible to receive gap aid in the current fiscal year because a property tax or income tax levy approved by voters to take effect in tax year 2005 or thereafter caused their local revenue to exceed their assumed local share AND if the levy exceeds by at least 1 mill, the millage equivalent of the prior year's gap aid amount, ODE will pay the district in the first year of ineligibility 75 percent of the amount of gap aid it last paid the district, 50 percent in the second year of ineligibility and 25 percent in the third year of ineligibility. Any district that receives these phase out payments and subsequently becomes eligible to receive gap aid will not be eligible for any more phase out payments.

**Transitional Aid** (Line 20) (Section 206.09.39 Am. Sub. HB66) - In calculating transitional aid for FY06, the sum of FY06 line 17, 18 and 19 is subtracted from the base FY05 SF-3 funding on line 19, plus reappraisal guarantee aid, plus charge-off supplement plus any transitional aid received in FY05 minus the amount of parity aid and DPIA deducted in



FY05 on behalf of students enrolled in Internet-and computer-based community schools. For FY07, the district's FY06 SF-3 funding on line 17 plus reappraisal guarantee aid plus charge-off supplement plus any transitional aid received in FY06 serves as the base for the transitional aid guarantee. In each year, 100 percent of the previous year's base is guaranteed. This guarantee is intended to ease the impact of the many changes made in the formula for FY06 and FY07.

**Preschool Classroom Unit Funds** (Line 21A) (3317.052) – reflects unit funds given to districts to pay for the education of children with disabilities who are in preschool programs. This aid is based on a salary allowance from the minimum teacher's salary schedule in effect in FY01 plus a 15 percent fringe allowance, plus a non-salary allowance plus a supplemental allowance. Both classroom unit funding and related services unit funding are included here. Preschool ADM is not included in formula ADM.

**Special Education Transportation** (Line 21B Admin Rule 3301-83-01) reflects a reimbursement subsidy to a district to cover the costs of transporting special education students to their programs and for specialized equipment needed for such transportation. This aid is calculated as the lesser of the actual cost or the sum of \$6 per pupil per day, plus half of the amount by which actual cost exceeds \$6 per pupil per day. This calculation is then multiplied by the same percentage used for regular transportation.

**Total State Foundation Aid** (Line 17 + 18 + 19 +20 + 21A + 21B) (Line 22) This is the sum of all state aid calculated in the lines above.

**County Educational Service Center Deduction** (Line 23A) (3317.11, 3317.023 (E) reflects money deducted from a local board of education's SF-3 for services provided by an Educational Service Center (ESC). A per-pupil amount not less than \$6.50 plus a share of supervisory services costs is deducted and, in the case of a city or exempted village school district or a local district with a contract for the ESC to provide services such as special education, health testing, etc., an additional amount is deducted depending on the terms of the contract for services provided by the ESC.

**Community School Transfer** (Line 23B) (3314.08) - If pupils who reside in a regular school district decide to attend a community school, the resident district must transfer funds to the community school to help support the students' education. The funding amount may consist of funds calculated for Formula Aid, PBA, Special Education Weighted Aid, Vocational Education Weighted Aid and Parity Aid. PBA and parity aid are not transferred for students enrolled in E-schools. The formula amount transferred for each FTE is the greater of the FY05 formula amount times the FY05 cost factor or the current formula amount times the current cost factor plus the per-pupil base-cost supplements specified in divisions (C) (1) to (4) of 3317.012 of the Revised Code. For special education and vocational education pupils the amount transferred is the number of pupils times their respective weights times the formula amount.

In general, for each category of PBA funding the amount per pupil received by the pupil's resident district is calculated and this per-pupil amount is transferred to the community school for each type of pupil enrolled in the community school. Also, the amount of parity aid per pupil received by the resident district follows the pupil to the community school.

**Open Enrollment Adjustment** (Line 23C) (3313.981) - reflects an adjustment for each child of residence who attends a different district under the Open Enrollment law. If the pupil is a vocational education pupil, an additional amount equal to the formula amount times the vocational education weight is transferred. A district pays out this amount for each pupil that leaves the district and receives this amount for each pupil it receives under Open Enrollment. Therefore, this line represents the net effect of these payments. Special education costs above the formula aid amount must be billed as excess costs. The formula amount deducted or added for each student equals the greater of:

- i) The fiscal year 2005 formula amount times the fiscal year 2005 cost of doing business factor of the school district.
- ii) The sum of (the current formula amount times the current cost-of-doing business factor of the school district) plus the per- pupil amount of the base-funding supplements specified in division (C) (1) to (4) of section 3317.012 of the ORC.

When calculating a deduction the cost factor of the resident district from which the deduction is being made is used and when calculating an addition the cost factor of the educating district to which the addition is being made is used.

**Other Adjustments** (Line 23D) (3317.023 K and L, 3317.20) - This includes adjustments for payments made from the resident district to the educating district for vocational education and special education services provided to pupils attending a district other than their district of residence. Also, payments to the MRDD for pupils sent to the MRDD in excess of their FY98 level and to lead districts for vocational education associated costs are included here. Deductions for payments for autism services and for pupils receiving vouchers are also included in this line. Detailed descriptions of each of these adjustments are shown below.

**Payment for Contract, Compact or Co-Op Students [3317.023 (K)]**

If a district is educating a vocational or special education student entitled to attend school in another district pursuant to a shared education contract, compact, or cooperative education agreement other than an agreement entered into pursuant to section 3313.842 of the ORC, credit to that educating district on an FTE basis both of the following:

- a) An amount equal to the greater of the following:
  - i) The fiscal year 2005 formula amount times the fiscal year 2005 cost of doing business factor of the school district where the student is entitled to attend school pursuant to section 3313.64 or 3313.65 of the Revised Code;
  - ii) The sum of (the current amount times the current cost-of-doing-business factor of the school district where the student is entitled to attend school pursuant to section 3313.64 or 3313.65 of the ORC) plus the per pupil amount of the base funding supplements specified in division (C) (1) to (4) of section 3317.012 of the ORC.
- b) An amount equal to the current formula amount times the state share percentage times any multiple applicable to the student pursuant to section 3317.013 or 3317.014 of the ORC.
- 1) Deduct any amount credited pursuant to division (K) (1) of section 3317.023 as shown above from amounts paid to the school district in which the student is entitled to attend school pursuant to section 3313.64 or 3313.65 of the ORC.

**MR/DD Board Payments (3317.20)**

This deduction for each handicapped child other than a handicapped preschool child over the number placed at the MR/DD in FY98 is the greater of the two amounts:

- 1) FY05 formula amount x FY05 CODB of the child's school district + FY05 state share percentage x FY05 formula amount x applicable weight
- 2) Current formula amount x current CODB of child's school district + Current state share percentage x current formula amount x applicable weight

**VEPD Lead District Deduction [3317.023 (L)]**

This deduction for associated services provided by the lead district is calculated as follows:

State share percentage x .05 formula amount x sum of category 1 and 2 vocational education ADM

**Pilot Project Special Education Scholarship Program (Section 206.09.84 of Am.Sub. HB66)**

This program allows for scholarships to be provided to parents of autistic children upon application to pay tuition for the child to attend an alternative education program that implements the child's IEP. Each scholarship will be deducted from the district in which the child is entitled to attend school and shall not exceed the lesser of the tuition charged for the program or \$20,000.

**EdChoice Scholarship Program Deduction** (Line 23E) See Line 1I above for explanation.

**Total Funding (Line 22 + 23A through 23E)** (Line 24) – This is the sum of Foundation Total SF-3 plus or minus line 23 items.

**Disclosure Items** - These are simply representations of calculations that may be used in maintenance of effort calculations and fulfill the informational requirement of the Ohio Revised Code.

**Spec. Ed. FTE \*5403 \*C.O.D.B.** (Line 25A) – reflects the formula amount for students in special education.

**Vocational Ed. FTE \*5403 \*C.O.D.B.** (Line 25B) – reflects the formula amount for students in vocational education.

**Regular Student Population** (Line 25C) – This is a count of regular pupils being educated by the district and used in the ratio calculations on line 10A and 10C.

**Resident Contract Voc (CVOC-RES)** (Line 25D) – These are pupils living in the district but attending another district's vocational education program. Line 3 formula ADM includes 20 percent of these students.

## THE OTHER PROGRAMS

In addition to the state's basic aid and categorical programs, there are a number of other programs and projects related to education that are funded through the state and represent a portion of the state's total education funding. The following is a list of some of the other state-funded programs:

- Special educational service costs, for MR/DD boards and institutions, transportation and excess costs of home instruction for children with disabilities. Also, school districts are provided funding for catastrophic special education cases that require significant financial obligations.
- Island school districts, joint state school districts, and each county educational service center and each data-acquisition (DA) site.
- Adult high school continuation programs.
- Purchase of school buses.
- E-tech Ohio provides moneys to school districts and other educational entities for technology.
- Programs for adult basic literacy education.
- An amount to each school district to assist in providing free meals to children and an amount to assist eligible school districts in purchasing equipment for food preparation.
- Development of inservice education programs and leadership academies.
- Grants for early education.
- Matching grants for alternative schools for troubled pupils.
- Funding of Joint Vocational Schools similar to the foundation program for regular school districts.
- Reading/Writing Improvement classroom grants.
- Funding for auxiliary services and instructional materials provided to chartered nonpublic schools.
- Starting in FY07, half mill maintenance subsidy to subsidized maintenance of buildings constructed through the Ohio School Facilities Commission.
- GED testing support.
- Community School Start-up Grants.
- Professional Development Academies in the area of math, reading and science.

- Early College High Schools and High School Transformation (small school initiative).
- Funding for reimbursement of administrative costs incurred by chartered nonpublic schools in complying with certain state requirements.
- National Board Teacher Certification
- Entry year and mentoring programs for teachers
- Funding to reimburse districts for losses in local revenue due to property tax reductions
- Property Tax Reimbursement

State aid to school districts for construction, renovation or repair of school building facilities is provided through the Ohio School Facilities Commission, (OSFC) created in May 1997. Funding is provided to districts through programs overseen by the Commission. Through FY04, about \$4 billion had been appropriated to OSFC programs. For a breakdown of these appropriations and descriptions of these programs go to:

<http://www.osfc.state.oh.us>

## CONCLUSION

It is hoped that the information contained in the document will provide a basic understanding of Ohio's school finance system and the state foundation program in particular. If you need additional information on Ohio's school foundation formula, please contact Jim Payton or Daria Shams at the Ohio Department of Education, Simulation, Foundation and Analysis Unit in the Center for School Finance at (614) 466-9044.

To access individual district or state total SF-3s for fiscal years 1998-2006, go to the ODE Web site at <http://www.ode.state.oh.us>, click on "school finance" and then on "foundation." In addition to the SF-3 form, there are detailed calculation sheets for many of the lines of the SF-3.

**This paper was produced and distributed by:  
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