

Executive	As Passed By House	As Reported By Senate Finance
<b>School Funding</b>		
<b>EDUCD19 Career-tech associated services funding</b>		
<b>R.C. 3317.014</b>	<b>R.C. 3317.014</b>	<b>R.C. 3317.014</b>
Eliminates the express authorization for a school district to use its career-technical associated services funds to pay apprenticeship coordinators, coordinators for other career-technical education services, career-technical evaluation, and other purposes designated by DEW.	Same as the Executive.	Same as the Executive.
Expressly permits school districts to use career-technical associated services funds for the following purposes:	Same as the Executive.	Same as the Executive.
(1) Engaging and collaborating with education and workforce stakeholders in the service area;	(1) Same as the Executive.	(1) Same as the Executive.
(2) Developing and maintaining a comprehensive plan to increase career-focused education activities;	(2) Same as the Executive.	(2) Same as the Executive.
(3) Ensuring that plans are informed by quality data and using data to expand access to career-focused activities for all students;	(3) Same as the Executive.	(3) Same as the Executive.
(4) Planning and allocating resources for the growth, sustainability, and enhancement of career-focused activities in the long term;	(4) Same as the Executive.	(4) Same as the Executive.
(5) Establishing continuous improvement and program approval processes.	(5) Same as the Executive.	(5) Same as the Executive.
<b>EDUCD20 Career awareness and exploration funds</b>		
<b>R.C. 3317.014</b>	<b>R.C. 3317.014, 3314.089, 3317.023, 3326.39</b>	<b>R.C. 3317.014</b>
Requires the lead district of each career-technical planning district (CTPD) receiving career awareness and exploration funds to report to DEW on the use of those funds.	No provision.	Same as the Executive.

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Permits the lead district of a CTPD to use career awareness and exploration funds to provide mentorship opportunities through which students may learn about careers and workforce skills.	No provision.	Same as the Executive.
No provision.	Eliminates the calculation and payment of career awareness and exploration funds for public schools and related requirements for the use of such funds.	No provision.
No provision.	No provision.	Decreases from \$10 to \$3 the amount multiplied by the enrolled ADM for all districts and schools within a CTPD to calculate the career awareness and exploration funds DEW must pay to the lead district of each CTPD.
Fiscal effect: Increases the administrative workload of CTPD lead districts.	Fiscal effect: The bill eliminates the \$16,325,000 earmark in each fiscal year for career awareness and exploration funds from GRF ALI 200545, Career Technical Education Enhancements (see EDUCD58).	Fiscal effect: Same as the Executive and earmarks \$5,000,000 in each fiscal year for career awareness and exploration funds from GRF ALI 200545, Career Technical Education Enhancements (see EDUCD58).
EDUCD26 Traditional school district funding formula		
R.C. 3317.022, 3317.012, 3317.014, 3317.016, 3317.017, 3317.018, 3317.019, 3317.02, 3317.021, 3317.0212, 3317.0215, 3317.0217, 3317.0218, 3317.051, 3317.25, Sections 265.220, 265.230, 265.450	R.C. 3317.022, 3317.012, 3317.014, 3317.016, 3317.017, 3317.018, 3317.019, 3317.02, 3317.021, 3317.0212, 3317.0215, 3317.0217, 3317.0218 (repealed), 3317.051, 3317.25, Sections 265.220, 265.230, 265.235, 265.450	R.C. 3317.022, 3317.012, 3317.014, 3317.016, 3317.017, 3317.018, 3317.019, 3317.02, 3317.021, 3317.0212, 3317.0215, 3317.0217, 3317.0218 (repealed), 3317.051, 3317.25, Sections 265.215, 265.220, 265.230, 265.237, 265.450
Extends the operation of the school financing system established by H.B. 110 of the 134th General Assembly to FY 2026 and FY 2027, but makes the following changes for traditional school districts:	Same as the Executive, but makes the following changes and uses the foundation aid calculations only for purposes of calculating a district's "temporary foundation funding" described below:	Same as the Executive, but makes the following changes for traditional school districts:
(1) Requires the use of the FY 2024 statewide average base cost per pupil in FY 2026 and FY 2027.	(1) Same as the Executive.	(1) Same as the Executive.
(2) Requires the use of the FY 2024 statewide average career-technical base cost per pupil in FY 2026 and FY 2027.	(2) Same as the Executive.	(2) Same as the Executive.

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(3) Requires DEW to calculate a district's building leadership support base cost using the number of school buildings in the district for the preceding fiscal year.	(3) Same as the Executive.	(3) Same as the Executive.
(4) No provision.	(4) No provision.	(4) Requires DEW, for FY 2026 and FY 2027, to calculate a district's disadvantaged pupil impact aid (DPIA) by using a weighted count of economically disadvantaged students equal to the sum of (a) the economically disadvantaged ADM reported for the district for FY 2025, as of June 1, 2025, multiplied by 75% for FY 2026 and 65% for FY 2027, and (b) the directly certified economically disadvantaged ADM for the fiscal year multiplied by 25% for FY 2026 and 35% for FY 2027.
(5) Eliminates the payment of school district gifted professional development funds.	(5) Same as the Executive.	(5) Same as the Executive.
(6) Increases the general phase-in percentage and disadvantaged pupil impact aid (DPIA) phase-in percentage from 66.67% in FY 2025 to 83.33% in FY 2026 and 100% in FY 2027.	(6) Same as the Executive.	(6) Same as the Executive.
(7) No provision.	(7) Eliminates supplemental targeted assistance beginning in FY 2026.	(7) Same as the House.
(8) Increases the minimum transportation state share percentage from 41.67% in FY 2025 to 45.83% in FY 2026 and 50% in FY 2027.	(8) Same as the Executive.	(8) Same as the Executive.
(9) Requires DEW to use data from the previous fiscal year to establish the target number of qualifying riders per bus for each traditional school district.	(9) Same as the Executive.	(9) Same as the Executive.
(10) Extends the payment of temporary transitional aid to school districts based on FY 2020 funding bases to FY 2026 and FY 2027, but decreases the bases to 95% of FY 2020 amounts in FY 2026 and 90% of FY 2020 amounts in FY 2027.	(10) Same as the Executive.	(10) Same as the Executive, but increases the base percentages to 100% of FY 2020 amounts in each fiscal year.

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(11) Extends the payment of temporary transitional aid for transportation to school districts based on FY 2020 funding bases to FY 2026 and FY 2027, but decreases the bases to 95% of FY 2020 amounts in FY 2026 and 90% of FY 2020 amounts in FY 2027.	(11) Same as the Executive.	(11) Same as the Executive, but increases the base percentages to 100% of FY 2020 amounts in each fiscal year.
(12) Extends the payment of a formula transition supplement to school districts based on FY 2021 funding bases to FY 2026 and FY 2027, but decreases the bases to 95% of FY 2021 amounts in FY 2026 and 90% of FY 2021 amounts in FY 2027.	(12) Same as the Executive.	(12) Same as the Executive, but increases the base percentages to 100% of FY 2021 amounts in each fiscal year.
(13) Requires the Tax Commissioner to certify the median, instead of the total, federal adjusted gross income (FAGI) of a school district's residents for use by DEW in making computations for the district.	(13) Same as the Executive.	(13) Same as the Executive.
(14) Extends to FY 2026 and FY 2027 the requirement for DEW to calculate base costs for traditional school districts based on the sum of the enrolled ADM of every district that reported that data.	(14) Same as the Executive.	(14) Same as the Executive.
Requires, generally, that calculations for FY 2028 and each fiscal year thereafter be determined by the General Assembly.	Same as the Executive.	Same as the Executive.
No provision.	Prohibits DEW from generally making payments under the public school financing system for FY 2026 and FY 2027 and, instead, requires DEW to pay each traditional school district an amount of "temporary foundation funding" in each of those fiscal years equal to the sum of:	No provision.
(1) No provision.	(1) The district's state foundation aid, less supplemental targeted assistance, for FY 2025 and	(1) No provision.

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(2) No provision.	(2) An additional amount equal to 50% of the difference between the district's state foundation aid for the fiscal year and the district's state foundation aid, less supplemental targeted assistance, for FY 2025, if the difference is positive (a district's "state foundation aid" for FY 2026 and FY 2027 is the sum of the district's state core foundation funding, transportation funding, temporary transitional aid, temporary transitional transportation aid, and formula transition supplement, excluding the district's supplemental targeted assistance).	(2) No provision.
No provision.	Provides an additional payment in FY 2026 and FY 2027 that guarantees a district's temporary foundation funding does not fall below its FY 2025 foundation aid, including supplemental targeted assistance.	No provision.
No provision.	Provides an enrollment growth supplement in FY 2026 and FY 2027 to districts whose enrolled ADM grew by at least 3% between FY 2022 and FY 2025 for the FY 2026 payment, and between FY 2023 and FY 2026 for the FY 2027 payment. Calculates the payment as equal to a district's current year enrolled ADM times: (a) \$150 in FY 2026 and \$200 in FY 2027 for districts whose enrolled ADM grew by at least 3% but no more than 5%, (b) \$100 in FY 2026 and \$150 in FY 2027 for districts whose enrolled ADM grew by more than 5% but no more than 10%, and (c) \$50 in FY 2026 and \$100 in FY 2027 for districts whose enrolled ADM grew by more than 10%.	Same as the House, but calculates the payment as the product of a district's current year enrolled ADM and (a) \$225 in FY 2026 for districts whose enrolled ADM grew by at least 5%, and (b) \$250 in FY 2027 for districts whose enrolled ADM grew by at least 3%.

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No provision.	No provision.	Provides a performance supplement in FY 2026 and FY 2027 to districts that received any of the following on the state report card for the 2023-2024 school year: (a) an overall performance rating of four or more stars, (b) a performance rating of three or more stars on the Progress component, or (c) a higher performance rating on the Progress component than the district received for that component on its 2022-2023 report card. Calculates the payment as equal to a district's current year enrolled ADM times \$26 times the greater of the number of stars the district received for its overall performance rating or its Progress component rating on the state report card for the 2023-2024 school year.
No provision.	Provides a base funding supplement in FY 2026 and FY 2027 equal to a district's enrolled ADM for the fiscal year times \$20 in FY 2026 and \$30 in FY 2027.	No provision.
No provision.	Requires DEW, with regard to various payments outside and calculations outside of the school financing system for FY 2026 and FY 2027, to (1) use the FY 2024 statewide average base cost per pupil and (2) calculate each district's state share percentage for those fiscal years.	No provision.
No provision.	Requires DEW, in FY 2026 and FY 2027, to withhold from a traditional district's temporary foundation funding payments an amount for the threshold cost pool for exceptionally high cost special education students that is equal to the amount it withheld from the district's payments for that purpose for FY 2025.	No provision.

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No provision.	Requires DEW to determine and notify each district the amount of funding the Department paid in FY 2025 to the district under the foundation formula for that year for (a) special education funding, excluding threshold cost supplement funds withheld from the district's funding under continuing law, (b) disadvantaged pupil impact aid, (c) English learner funding, (d) gifted funds, excluding gifted professional development funds, (e) career-technical education and career-technical associated services funding, and (f) student wellness and success funding. Requires, for FY 2026 and FY 2027, that each district, using the temporary foundation funding it receives, to spend at least the amount DEW determined in each of these categories in FY 2025, subject to any restrictions regarding how the funding must be spent.	No provision.
No provision.	Requires DEW, when required by law to deduct or withhold funds from state payments for a traditional school district for FY 2026 or FY 2027, to deduct those funds from the temporary foundation funding paid to that district.	No provision.
Fiscal effect: The estimated allocation of foundation aid for traditional school districts is \$8.09 billion in FY 2026 and \$8.05 billion in FY 2027.	Fiscal effect: Increases the estimated allocation of funding to traditional school districts by \$132.4 million in FY 2026, to \$8.22 billion, and by \$250.9 million in FY 2027, to \$8.30 billion, compared to the executive proposal.	Fiscal effect: Increases the estimated allocation of funding to traditional school districts by \$1.0 million in FY 2026, to \$8.22 billion, and by \$13.2 million in FY 2027, to \$8.31 billion, compared to the House.

Executive		As Passed By House		As Reported By Senate Finance	
<b>EDUCD28</b> Joint vocational school district funding formula					
R.C.	3317.022, 3317.012, 3317.014, 3317.016, 3317.018, 3317.02, 3317.0215, 3317.16, 3317.162, 3317.165, 3317.25, Sections 265.220, 265.230, 265.450	R.C.	3317.022, 3317.012, 3317.014, 3317.016, 3317.018, 3317.02, 3317.0215, 3317.16, 3317.162, 3317.165, 3317.25, Sections 265.220, 265.230, 265.235, 265.450	R.C.	3317.022, 3317.012, 3317.014, 3317.016, 3317.018, 3317.02, 3317.0215, 3317.16, 3317.162, 3317.165, 3317.25, Sections 265.215, 265.220, 265.230, 265.450
Extends the operation of the school financing system established by H.B. 110 of the 134th General Assembly to FY 2026 and FY 2027, but makes applicable changes for joint vocational school districts (JVSDs) that are substantially similar to those for traditional school districts (see EDUCD26), except for the following changes to the state share calculation:		Same as the Executive, but uses the foundation aid calculations only for purposes of calculating a JVSD's "temporary foundation funding" described below:		Same as the Executive, but makes the following changes:	
(1) Requires DEW to calculate a JVSD's per-pupil local capacity amount for FY 2026 and FY 2027 by multiplying 1/2 mill (0.0005) by the lesser of the JVSD's three-year average valuation or its most recent valuation and dividing the product by the JVSD's base cost enrolled ADM.		(1) Same as the Executive.		(1) Same as the Executive.	
(2) Requires DEW to calculate a JVSD's state share percentage for FY 2026 and FY 2027 by dividing the difference between a JVSD's per-pupil base cost and its per-pupil local capacity amount by the per-pupil base cost, with a minimum of 10%.		(2) Same as the Executive.		(2) Same as the Executive.	
(3) Requires DEW to calculate a JVSD's state share of the base cost by multiplying the district's per-pupil base cost by its state share percentage and then by the district's current year enrolled ADM.		(3) Same as the Executive.		(3) Same as the Executive.	
(4) No provision.		(4) No provision.		(4) Requires DEW, for FY 2026 and FY 2027, to calculate a JVSD's disadvantaged pupil impact aid (DPIA) by using a weighted count of economically disadvantaged students equal to the sum of (a) the economically disadvantaged ADM reported for the district for FY 2025, as of June 1, 2025, multiplied by 75% for FY 2026 and 65% for FY 2027, and (b) the directly certified economically disadvantaged ADM for the fiscal year multiplied by 25% for FY 2026 and 35% for FY 2027.	



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Requires, generally, that calculations for FY 2028 and each fiscal year thereafter be determined by the General Assembly.	Same as the Executive.	Same as the Executive.
No provision.	Prohibits DEW from generally making payments under the public school financing system for FY 2026 and FY 2027 and, instead, requires DEW to pay each JVSD an amount of "temporary foundation funding" in each of those fiscal years equal to the sum of:	No provision.
(1) No provision.	(1) The district's state foundation aid for FY 2025 and	(1) No provision.
(2) No provision.	(2) An additional amount equal to 50% of the difference between the district's foundation aid for the fiscal year and the district's state foundation aid for FY 2025, if the difference is positive (a JVSD's "state foundation aid" for FY 2026 and FY 2027 is the sum of its state core foundation funding, temporary transitional aid, and formula transition supplement).	(2) No provision.
No provision.	Provides a base funding supplement in FY 2026 and FY 2027 equal to a district's enrolled ADM for the fiscal year times \$20 in FY 2026 and \$30 in FY 2027.	No provision.
No provision.	Requires DEW, in FY 2026 and FY 2027, to withhold from a JVSD's temporary foundation funding payments an amount for the threshold cost pool for exceptionally high cost special education students that is equal to the amount it withheld from the district's payments for that purpose for FY 2025.	No provision.

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No provision.	Requires DEW to determine and notify each JVSD the amount of funding the Department paid in FY 2025 to the JVSD under the foundation formula for that year for (a) special education funding, excluding threshold cost supplement funds withheld from the district's funding under continuing law, (b) disadvantaged pupil impact aid, (c) English learner funding, (d) career-technical education and career-technical associated services funding, and (e) student wellness and success funding. Requires, for FY 2026 and FY 2027, that each JVSD, using the temporary foundation funding it receives, to spend at least the amount DEW determined in each of these categories in FY 2025, subject to any restrictions regarding how the funding must be spent.	No provision.
No provision.	Requires DEW, when required by law to deduct or withhold funds from state payments for a JVSD for FY 2026 or FY 2027, to deduct those funds from the temporary foundation funding paid to that district.	No provision.
Fiscal effect: The estimated allocation of foundation aid to JVSDs is \$540.7 million in FY 2026 and \$569.8 million in FY 2027.	Fiscal effect: Decreases the estimated allocation of funding to JVSDs by \$20.7 million in FY 2026, to \$520.0 million, and by \$34.7 million in FY 2027, to \$535.1 million, compared to the executive proposal.	Fiscal effect: Increases the estimated allocation of funding to JVSDs by \$17.7 million in FY 2026, to \$537.7 million, and by \$29.7 million in FY 2027, to \$564.9 million, compared to the House.
EDUCD29    Community and STEM school funding formula		
R.C.        3317.022, 3314.08, 3317.014, 3317.016, 3317.018, 3317.0110, 3317.02, 3317.026, 3317.0212, 3317.0215, 3317.25, 3326.44, Sections 265.220, 265.230, 265.450	R.C.        3317.022, 3314.08, 3314.0810, 3317.014, 3317.016, 3317.018, 3317.0110, 3317.02, 3317.026, 3317.0212, 3317.0215, 3317.25, 3326.44, Sections 265.220, 265.230, 265.235, 265.450	R.C.        3317.022, 3314.08, 3314.0810, 3317.014, 3317.016, 3317.018, 3317.0110, 3317.02, 3317.026, 3317.0212, 3317.0215, 3317.25, 3326.44, Sections 265.215, 265.220, 265.230, 265.450
Extends the operation of the school financing system for community and STEM schools established by H.B. 110 of the 134th General Assembly to FY 2026 and FY 2027, but makes applicable changes that are substantially similar to those for traditional school districts (see EDUCD26).	Same as the Executive, but makes the following changes and uses the foundation aid calculations only for purposes of calculating a community or STEM school's "temporary foundation funding" described below:	Same as the Executive, but makes the following changes:

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Makes the following changes with respect to the calculation of Disadvantaged Pupil Impact Aid (DPIA), which is used in the calculation of the temporary foundation funding for FY 2026 and FY 2027 described below:	Replaces the House provision with a provision that requires DEW, for FY 2026 and FY 2027, to calculate an existing site-based community or STEM school's disadvantaged pupil impact aid (DPIA) by using a weighted count of economically disadvantaged students equal to the sum of (a) the economically disadvantaged ADM reported for the school for FY 2025, as of June 1, 2025, multiplied by 75% for FY 2026 and 65% for FY 2027, and (b) the directly certified economically disadvantaged ADM for the fiscal year multiplied by 25% for FY 2026 and 35% for FY 2027 and a newly opened site-based community school's DPIA using the school's directly certified economically disadvantaged ADM.
(1) No provision.	(1) Qualifies an internet- or computer-based community school (e-school) for DPIA. Requires DEW to calculate DPIA for an e-school using a base per-pupil amount of \$211 for FY 2026 and FY 2027.	(1) No provision.
(2) No provision.	(2) For the calculation of the economically disadvantaged index for a classical school (see EDUCD110), requires the percentage of students enrolled in a classical school who are identified as economically disadvantaged to be equal to the average of all brick-and-mortar community schools for the fiscal year.	(2) No provision.
Codifies the equity supplement that pays each site-based community school \$650 for each enrolled student and extends the payment to STEM schools.	Same as the Executive.	Same as the Executive, but (a) reduces the per-pupil amount of the supplement to \$500 in FY 2026 and \$400 in FY 2027 and (b) eliminates the eligibility of STEM schools to receive the supplement.
Requires, generally, that calculations for FY 2028 and each fiscal year thereafter be determined by the General Assembly.	Same as the Executive.	Same as the Executive.

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No provision.	Prohibits DEW from generally making payments under the public school financing system for FY 2026 and FY 2027 and, instead, requires DEW to pay each community and STEM school an amount of "temporary foundation funding" in each of those fiscal years equal to the sum of:	No provision.
(1) No provision.	(1) The school's state foundation aid for FY 2025 and	(1) No provision.
(2) No provision.	(2) An additional amount equal to 50% of the difference between the school's foundation aid for the fiscal year and the school's state foundation aid for FY 2025, if the difference is positive (a school's "state foundation aid" for FY 2026 and FY 2027 is the sum of its state core foundation funding, transportation aid, equity supplement, and formula transition supplement).	(2) No provision.
No provision.	Provides a base funding supplement in FY 2026 and FY 2027 equal to a school's enrolled ADM for the fiscal year times \$20 in FY 2026 and \$30 in FY 2027.	No provision.
No provision.	Prohibits DEW from paying temporary foundation funding to a newly opened community school for FY 2026 and FY 2027 and clarifies that the prohibition against DEW making payments under the public school financing system for FY 2026 and FY 2027 does not apply to a community school that opens for the first time in either of those fiscal years. Requires DEW to withhold from a newly opened community school's foundation aid an amount for the threshold cost pool as under continuing law.	No provision.
No provision.	Requires DEW to make supplemental payments to dropout prevention and recovery internet- or computer-based community schools using the statewide average base cost per pupil calculated for FY 2024.	No provision.

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No provision.	Requires DEW, in FY 2026 and FY 2027, to withhold from a community or STEM school's temporary foundation funding payments an amount for the threshold cost pool for exceptionally high cost special education students that is equal to the amount it withheld from the school's payments for that purpose for FY 2025.	No provision.
No provision.	Requires DEW to determine and notify each school the amount of funding the Department paid in FY 2025 to the school under the foundation formula for that year for (a) special education funding, excluding threshold cost supplement funds withheld from the district's funding under continuing law, (b) disadvantaged pupil impact aid, (c) English learner funding, (d) career-technical education and career-technical associated services funding, and (e) student wellness and success funding. Requires, for FY 2026 and FY 2027, that each school, using the temporary foundation funding it receives, to spend at least the amount DEW determined in each of these categories in FY 2025, subject to any restrictions regarding how the funding must be spent.	No provision.
No provision.	Requires DEW, when required by law to deduct or withhold funds from state payments for a community or STEM school for FY 2026 or FY 2027, to deduct those funds from the temporary foundation funding paid to that school. Clarifies that the provision does not apply to a newly opened community school.	No provision.
Fiscal effect: The estimated allocation of foundation aid to community and STEM schools is \$1.34 billion in FY 2026 and \$1.42 billion in FY 2027.	Fiscal effect: Decreases the estimated allocation of funding to community and STEM schools by an estimated \$32.2 million in FY 2026, to \$1.31 billion, and by \$67.8 million in FY 2027, to \$1.35 billion, compared to the executive proposal.	Fiscal effect: Increases the estimated allocation of funding to community and STEM schools by an estimated \$16.5 million in FY 2026, to \$1.33 billion, and by \$43.1 million in FY 2027, to \$1.39 billion, compared to the House.

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<b>EDUCD87 Special education transportation funding</b> <b>R.C. 3317.024</b> Extends the formula for determining special education transportation payments to FY 2026 and FY 2027 but makes the following changes:  (1) Increases the minimum state share percentage for traditional district payments from 41.67% in FY 2025 to 45.83% in FY 2026 and 50% in FY 2027.  (2) Increases the percentages used to calculate the payments to county boards of developmental disabilities and ESCs to the same as those used for traditional districts.  <b>Fiscal effect: The bill earmarks up to \$176.9 million in FY 2026 and up to \$194.8 million in FY 2027 for special education transportation from GRF ALI 200502, Pupil Transportation (see EDUCD6).</b>	<b>R.C. 3317.024, Section 265.235</b> Same as the Executive, but requires the payments to be calculated using the state share percentage for FY 2026 and FY 2027 under the temporary provisions in the House school funding plan (see EDUCD26) and makes the following changes:  (1) Same as the Executive, but reduces the minimum percentage to 43.75% in FY 2026 and 45.83% in FY 2027.  (2) Same as the Executive.  <b>Fiscal effect: Decreases the earmark for special education transportation from GRF ALI 200502, Pupil Transportation, by \$4.0 million in FY 2026, to \$172.9 million, and by \$11.0 million in FY 2027, to \$183.8 million (see EDUCD6).</b>	<b>R.C. 3317.024</b> Same as the Executive.  (1) Same as the Executive.  (2) Same as the Executive.  <b>Fiscal effect: Same as the Executive.</b>
<b>EDUCD88 Preschool special education funding</b> <b>R.C. 3317.0213</b> Extends the formula used for calculating preschool special education payments to FY 2026 and FY 2027. Requires payments for FY 2028 and thereafter to be based on a formula to be determined by the General Assembly.  No provision.  <b>Fiscal effect: The bill allocates \$154.0 million in each fiscal year for preschool special education payments from GRF ALI 200540, Special Education Enhancements (see EDUCD93).</b>	<b>R.C. 3317.0213, Section 265.190, Section 265.235</b> Same as the Executive, but requires the payments to be calculated using the statewide average base cost per pupil for FY 2024 and district state share percentages for FY 2026 and FY 2027 under the temporary provisions in the House school funding plan (see EDUCD26).  Prohibits a district's preschool special education funding in FY 2026 and FY 2027 from falling below its funding in FY 2025.  <b>Fiscal effect: The bill increases the estimated allocation of preschool special education funding by \$6.5 million in FY 2026 and \$8.7 million in FY 2027 due to the additional temporary law requirement that a district's funding not fall below its FY 2025 payment.</b>	<b>R.C. 3317.0213</b> Same as the Executive.  No provision.  <b>Fiscal effect: Same as the Executive.</b>

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EDUCD138 Community school and STEM school special education threshold cost funds		
No provision.	No provision.	<div>R.C. 3317.0215</div> <div>Establishes a separate threshold special education cost pool for community schools and STEM schools (the cost pool under current law and separate pool for community and STEM schools under the Senate bill provides funding to partially reimburse costs for special education that exceed \$27,375 for students in special education categories two through five and \$32,850 for students in special education category six).</div>
No provision.	No provision.	<div>Requires DEW, for the purposes of the new pool, to withhold an amount equal to 5%, instead of 10% as under current law, of each community school's and STEM school's special education funding, subject to any funding limitations enacted by the General Assembly to the computation of that funding.</div> <div>Fiscal effect: Reduces the amount of a community or STEM's school's special education funding that is withheld for the threshold special education cost pool.</div>
EDUCD142 School Bus Purchasing Grants		
No provision.	No provision.	<div>R.C. 3317.071, (repealed)</div> <div>Eliminates the bus purchasing grant program that required DEW to distribute bus purchasing grants to school districts for FY 2022 and FY 2023 and the requirement that DEW annually collect age, mileage, and vehicle condition data from districts through its transportation data collection system.</div> <div>Fiscal effect: The bill abolishes the School Bus Purchase Fund (Fund 5VU0) and authorizes the OBM director to transfer the cash balance in the fund to the GRF (see OBMCD31).</div>

Executive	As Passed By House	As Reported By Senate Finance
<div>EDUCD89    Educational service center (ESC) funding</div> <div>R.C.        3317.11</div> <div>Extends the formula for the state operating subsidy to ESCs to FY 2026 and FY 2027 using the same general phase-in percentage as for traditional school districts (see EDUCD26). Requires the calculations for FY 2028 and thereafter to be determined by the General Assembly.</div> <div>Fiscal effect: The bill earmarks \$49.2 million in FY 2026 and \$51.0 million in FY 2027 for ESCs from GRF ALI 200550, Foundation Funding - All Students (see EDUCD56).</div>	<div>R.C.        3317.11</div> <div>Same as the Executive.</div> <div>Fiscal effect: Same as the Executive.</div>	<div>R.C.        3317.11</div> <div>Same as the Executive.</div> <div>Fiscal effect: Same as the Executive.</div>
<div>EDUCD90    Special education payments to county developmental disabilities boards and institutions</div> <div>R.C.        3317.20, 3317.201</div> <div>Extends the formula for funding special education and related services for school-age children provided through county boards of developmental disabilities (DD) and institutions (i.e., schools operated by the departments of Rehabilitation and Corrections and Youth Services) for FY 2026 and FY 2027. Requires that calculations for FY 2028 and thereafter be determined by the General Assembly.</div> <div>Fiscal effect: The bill earmarks up to \$33.9 million in each fiscal year for the payments from GRF ALI 200540, Special Education Enhancements (see EDUCD93).</div>	<div>R.C.        3317.20, 3317.201, Section 265.235</div> <div>Same as the Executive, but requires the payments to be calculated using the statewide average base cost per pupil for FY 2024 and district state share percentages for FY 2026 and FY 2027 under the temporary provisions in the House school funding plan (see EDUCD26).</div> <div>Fiscal effect: Same as the Executive.</div>	<div>R.C.        3317.20, 3317.201</div> <div>Same as the Executive.</div> <div>Fiscal effect: Same as the Executive.</div>
<div>EDUCD22    Disadvantaged pupil impact aid (DPIA) spending requirements</div> <div>R.C.        3317.25, 3302.13</div> <div>Requires each city, local, or exempted village school district or community school that was required to submit a reading achievement improvement plan in the prior fiscal year to spend at least 50% of its disadvantaged pupil impact aid (DPIA) in the current fiscal year on initiatives in reading improvement and intervention and professional development in literacy instruction.</div>	<div>R.C.        3317.25</div> <div>No provision.</div>	<div>R.C.        3317.25</div> <div>No provision.</div>



Executive	As Passed By House	As Reported By Senate Finance
Requires any other school district, community school, or STEM school to spend at least 25% of its DPIA in the current fiscal year on initiatives in reading improvement and intervention and professional development in literacy instruction.	No provision.	No provision.
Adds community mental health prevention providers as community partners with which a school district, community school, or STEM school may develop its plan for spending DPIA.	Same as the Executive.	Same as the Executive.
<b>Fiscal effect: May reduce district flexibility in the spending of DPIA. In FY 2024, 46 school districts and 104 community schools were required to submit a reading achievement improvement plan to DEW.</b>	<b>Fiscal effect: None.</b>	<b>Fiscal effect: None</b>
<b>EDUCD23   Student wellness and success funds (SWSF) spending requirements</b>		
<b>R.C.        3317.26</b>		
Requires each district or school's plan for the use of student wellness and success funds to be developed annually.	No provision.	No provision.
Requires each district or school to "cooperate and consult" with selected community partners, in addition to "coordinating" with them in developing the plan under continuing law.	No provision.	No provision.
Requires the planning process for a student wellness and success funds plan to include opportunities for the district's or school's selected community partners to provide meaningful input and feedback to each of the required components of the plan.	No provision.	No provision.
Requires the plan to include:	No provision.	No provision.
(1) The type of each initiative the district or school will implement;	No provision.	No provision.
(2) The amount of funding that will be used for each initiative;	No provision.	No provision.

Executive	As Passed By House	As Reported By Senate Finance
(3) The name of the selected community partners with which the plan is being developed;	No provision.	No provision.
(4) The type of needs assessment or data used to identify the need for each initiative;	No provision.	No provision.
(5) The goal of each initiative; and	No provision.	No provision.
(6) How the impact of each initiative will be measured or evaluated.	No provision.	No provision.
Requires the sharing of each district or school's plan at a public meeting of its district board or governing authority and the posting of the plan on its website within 30 days of the plan's creation or amendment to occur annually, and requires the website on which the plan is posted to be “publicly accessible.”	No provision.	No provision.
Requires each district or school to submit a link to the posted plan to DEW within that same 30-day time frame each year.	No provision.	No provision.
<b>Fiscal effect: Increases district and school administrative workload.</b>		
<b>EDUCD31    Quality Community and Independent STEM School Support Program</b>		
<b>R.C.        3317.27, 3317.28, 3317.29</b>	<b>R.C.        3317.27, 3317.28, 3317.29</b>	<b>R.C.        3317.27, 3317.28, 3317.29</b>
Codifies the Quality Community and Independent School Support programs as follows:	Same as the Executive, but makes the following changes:	Same as the Executive.
Requires DEW to pay each designated school up to \$3,000 per fiscal year for each student identified as economically disadvantaged and up to \$2,250 in each fiscal year for all other students.	Same as the Executive.	Same as the Executive.
Requires DEW to calculate each fiscal year's payment based on the adjusted FTE number of students enrolled as of the date the payment is made, and requires DEW to make periodic payments to each designated school beginning in January of that fiscal year.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
Requires DEW to designate as a community school of quality each community school that meets one of the following criteria:  (1) (a) The school's sponsor was rated "exemplary" or "effective" on its most recent evaluation, (b) the school received a higher performance index score on its two most recent report cards than the district in which the school is located, (c) the school received a performance rating of four stars or higher for the progress component on its most recent report card or is a dropout prevention or recovery school or a special education school and did not receive a rating for the progress component on its most recent report card, and (d) at least 50% of enrolled students were economically disadvantaged in the prior fiscal year.  (2) No provision.	Same as the Executive, but makes the following changes:  (1) Same as the Executive, but (a) also qualifies a school under the criteria in (1)(c) if it receives a performance rating of three stars or higher for the Achievement component and (b) removes the criteria in (1)(d).  (2) No provision.	Same as the House, but makes the following changes:  (1) Same as the Executive.  (2) Requires DEW to designate as a community school of quality each community school for which (a) the school's sponsor was rated "exemplary" or "effective" on the sponsor's most recent evaluation, (b) the school received a higher performance index score than the school district in which the school is located on its most recent report card, (3) the school received a performance rating of three stars or higher for the progress component on its most recent report card, and (4) the school received a performance rating of three stars or higher for the achievement component on its most recent report card.

Executive	As Passed By House	As Reported By Senate Finance
<p>(3) (a) The school's sponsor was rated "exemplary" or "effective" on its most recent evaluation, (b) the school is in its first year of operation or opened as a kindergarten school and has added one grade per year and has been in operation for less than four school years, (c) the school is replicating an operational and instructional model used by a community school that meets criteria (1) above, and (d) if the school has an operator, the operator received a rating of at least three stars on its most recent performance report.</p>	<p>(3) Same as the Executive.</p>	<p>(3) Same as the Executive.</p>
<p>(4) (a) The school's sponsor is rated "exemplary" or "effective" on its most recent evaluation, (b) the school either (i) contracts with an operator that operates schools in other states and either (I) operated a school that received funding through the Federal Charter School Program or the Charter School Growth Fund or (II) one of the operator's out-of-state schools performed better than the district in which the in-state school is located as determined by DEW, at least 50% of the operator's total student enrollment is economically disadvantaged, the operator is in good standing in all states where it operates schools, and DEW has determined the operator does not have financial viability issues preventing it from effectively operating in Ohio, or (ii) is replicating an operational and instructional model through an agreement with a college or university or its equivalent in another state that performed better than the school district in which the school is located, as determined by DEW; and (c) the school is in its first year of operation or opened on July 1, 2022 and has not previously been designated a community school of quality.</p>	<p>(4) Same as the Executive, but modifies the criteria in (3)(c) by also designating a school if the school opened on or after July 1, 2019 and has not been previously designated as a community school of quality. Requires the first payment to such a school be made within 30 days of the bill's effective date and based on the adjusted full-time equivalent number of students enrolled in the school for the fiscal year for which the payment is being made.</p>	<p>(4) Same as the Executive.</p>

Executive	As Passed By House	As Reported By Senate Finance
(5) No provision.	(5 (a) The school is a dropout prevention and recovery (DOPR) community school, (b) the school's sponsor was rated "exemplary" or "effective" on the sponsor's most recent evaluation, (c) the school received an "exceeds standards" on its two most recent report cards, (d) the school offers an in-house career-technical education program that leads to a 12-point industry recognized credential, (e) at least 75% of the school's students are placed in any form of employment, military service, apprenticeship, community or other two-year degree program, or state institution of higher education after graduation, and (f) the school is not an internet- or computer-based community school.	(5) Same as the House, but replaces (c) with a requirement that the school received an "exceeds standards" on the High School Test Passage Rate Percentage performance indicator on its two most recent state report cards and eliminates qualifications (d) and (e).
Requires a school designated as a community school of quality to maintain that designation for the two fiscal years following the fiscal year in which the school was first designated.	Same as the Executive.	Same as the Executive, but requires that a school designated as a community school of quality under criteria (3) above (either has a qualifying operator or is replicating a certain operational and instructional model) maintain that designation for the four fiscal years following the fiscal year in which the school initially received that designation.
Permits a school designated as a community school of quality to renew its designation each year that it satisfies criteria (1) above and requires the school to maintain that designation for the two fiscal years following each fiscal year in which criteria (1) above is satisfied.	Same as the Executive.	Same as the Executive.
Requires a school first designated as a community school of quality under criteria (2) above for the 2022-2023 school year to be considered to maintain that designation through the 2027-2028 school year and permits such a school to renew its designation under the procedure for schools designated under criteria (1) above.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
Permits the surviving community school of a merger occurring on or after June 30, 2022 to receive funds under the program, provided it otherwise qualifies as a community school of quality. Requires the payment to such a school for a fiscal year to be calculated using the adjusted FTE number of students enrolled in the school for that fiscal year as of the date the payments are made, as reported by the surviving school, regardless of whether those students were previously enrolled in a school that dissolved under the merger. Requires a school qualified to receive funds prior to merging on or after June 30, 2022 and that dissolved due to the merger to have been considered eligible for funds under the program prior to the bill's effective date and not be required to return any funds received prior to that date.	Same as the Executive.	Same as the Executive.
Requires DEW, no later than December 31 of each fiscal year, to designate as an independent STEM school of quality each STEM school that meets all of the following criteria:	Same as the Executive.	Same as the Executive.
(1) Operates autonomously.	(1) Same as the Executive.	(1) Same as the Executive.
(2) Does not have a STEM school equivalent designation.	(2) Same as the Executive.	(2) Same as the Executive.
(3) Is not governed by a school district.	(3) Same as the Executive.	(3) Same as the Executive.
(4) Is not a community school.	(4) Same as the Executive.	(4) Same as the Executive.
(5) Cannot levy taxes or issue tax-secured bonds.	(5) Same as the Executive.	(5) Same as the Executive.
(6) Satisfies the requirements to be designated a STEM school by the STEM Committee.	(6) Same as the Executive.	(6) Same as the Executive.
(7) Satisfies the requirements described in the DEW's Quality Model for STEM and STEAM Schools.	(7) Same as the Executive.	(7) Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
Requires a school designated as an independent STEM school of quality to maintain that designation for the two fiscal years following the fiscal year in which the school was first designated.	Same as the Executive.	Same as the Executive.
Permits a school designated as an independent STEM school of quality to renew its designation each year that it satisfies the criteria above and requires the school to maintain that designation for the two fiscal years following each fiscal year in which the criteria are satisfied.	Same as the Executive.	Same as the Executive.
<b>Fiscal effect: The bill appropriates \$136.5 million in each fiscal year from Fund 7017 ALI 200631, Quality Community and Independent STEM Schools Support, to make the payments (see EDUCD81).</b>	<b>Fiscal effect: Same as the Executive, but may increase expenditures from ALI 200631 if additional schools are designated. Under the Executive version and unchanged by the House, the DEW Director may request the Controlling Board to authorize expenditures in excess of the amounts appropriated if the amount appropriated is insufficient to pay the calculated amounts. The additional amounts are appropriated to ALI 200631 upon Controlling Board approval.</b>	<b>Fiscal effect: The bill appropriates \$115.0 million in FY 2026 and \$125.0 million in FY 2027 from ALI 200631 to make the payments and requires DEW to prorate the payments if the appropriation is insufficient (see EDUCD81).</b>
<b>EDUCD30    Community and STEM school facilities funding</b>		
<b>R.C.            3317.31</b>	<b>R.C.            3317.31</b>	<b>R.C.            3317.31</b>
Codifies the provision of law requiring DEW to annually pay \$25 for each student enrolled in an internet- or computer-based community school and \$1,500 (increased from \$1,000 under temporary law for FY 2024 and FY 2025) for each student enrolled in all other community or STEM schools for assistance with facilities costs.	Same as the Executive.	Same as the Executive, but decreases the per-student facilities payment for brick-and-mortar community and STEM schools to \$1,100 in FY 2026 and \$1,200 in FY 2027.
<b>Fiscal effect: The bill appropriates \$133.2 million in each fiscal year from Fund 7017 ALI 200684, Community School Facilities, to make the payments (see EDUCD82).</b>	<b>Fiscal effect: Same as the Executive.</b>	<b>Fiscal effect: Decreases the appropriation for ALI 200684 by \$34.0 million in FY 2026, to \$99.2 million, and by \$25.0 million in FY 2027, to \$108.2 million.</b>

Executive	As Passed By House	As Reported By Senate Finance
<b>EDUCD59 Power Plant Valuation Adjustment</b>		
<b>Section: 265.240</b>  Requires DEW to make an additional payment to school districts that have at least one power plant in their territory and that experience both at least a 10% decrease in public utility tangible personal property (PUTPP) value and an overall negative change in PUTPP subject to taxation between either: (1) tax year (TY) 2017 and the preceding tax year (e.g., TY 2025, for purposes of the FY 2026 payment); or (2) the preceding tax year and the second preceding tax year (e.g., between TY 2024 and TY 2025, for purposes of the FY 2026 payment).  Calculates the payment for an eligible district generally based on a recomputation of the district’s FY 2019 foundation aid using the preceding year’s total taxable valuation (instead of the three-year average valuation used to determine funding for FY 2019) and the change in local property taxes between TY 2017 and the preceding tax year  Requires DEW to make payments for FY 2026 in June 2026, and payments for FY 2027 in June 2027.  <b>Fiscal effect: The bill earmarks \$7 million in each fiscal year for these payments from GRF ALI 200550, Foundation Funding - All Students (see EDUCD56).</b>	<b>Section: 265.240</b>  Same as the Executive.        Same as the Executive.        Same as the Executive.        <b>Fiscal effect: Same as the Executive.</b>	<b>Section: 265.240</b>  Same as the Executive.        Same as the Executive.        <b>Fiscal effect: Same as the Executive.</b>
<b>EDUCD109 Aim Higher Pilot Program</b>		
No provision.	<b>Section: 265.560</b>  Requires DEW to establish the Aim Higher Pilot Program to provide additional funding to JVSDs that operate a dropout prevention and recovery program in FY 2026.	<b>Section: 265.560</b>  Same as the House.



Executive	As Passed By House	As Reported By Senate Finance
No provision.	Requires DEW to pay to each JVSD that opts to participate in the program in FY 2026, \$500 for each credit earned by enrolled students and \$2,500 for each completed industry-recognized credential, or group of credentials, that meet the criteria to help the student qualify for a high school diploma.	Same as the House, but requires DEW to calculate the payment based only on newly enrolled students.
No provision.	Requires DEW to pay a one-time grant of \$250,000 to each participating JVSD with a DOPR program in its first three years of operation and that requests the payment. Requires a participating JVSD that receives such a payment to designate \$175,000 of the grant for career-technical education equipment and \$75,000 of the grant for building renovation.	Same as the House.
No provision.	No provision.  Fiscal effect: The bill earmarks \$750,000 in FY 2026 from GRF ALI 200550, Foundation Funding - All Students, to support the program (see EDUCD56).	Requires that a participating JVSD spend all of its received payments by July 1, 2027.  Fiscal effect: Same as the House.

Executive	As Passed By House	As Reported By Senate Finance
<b>EDUCD126 Community school FTE reporting based on credits earned</b>		
No provision.	<div>Section: 630.30, 630.31 (amends section 5 of H.B. 554 of the 134th G.A.)</div> <div>Extends through the 2025-2026 school year a current law provision for the 2024-2025 school year providing the option of a qualifying community school to elect to report its number of enrolled students on a full-time equivalent (FTE) basis using the lesser of (1) the maximum FTE for the portion of the school year for which a student is enrolled in the school; or (2) the sum of 1/6 of the FTE based on attendance for the portion of the school year for which a student is enrolled and 1/6 of the FTE for each credit of instruction earned during the enrollment period, up to five credits.</div> <div>Fiscal effect: The provision applies to the schools under the Buckeye Community School (BCS) umbrella. Currently, five BCS schools are open with two more slated to open next school year. Fiscal effects will depend on whether the qualifying schools choose to report their enrollment using one of the two methods, which method they use, their enrollment, and student credits earned.</div>	<div>Section: 630.30, 630.31 (amends section 5 of H.B. 554 of the 134th G.A.)</div> <div>Same as the House.</div> <div>Fiscal effect: Same as the House.</div>
<b><u>Scholarship Programs</u></b>		
<b>EDUCD127 EdChoice scholarship reporting for chartered nonpublic schools</b>		
No provision.	<div>R.C. 3301.165, 3310.15, 3310.16</div> <div>Requires DEW to do all of the following:</div>	No provision.
(1) No provision.	<div>(1) Establish a system for comparing the performance data of state scholarship students enrolled at chartered nonpublic schools with the data of similar students in nearby schools.</div>	(1) No provision.

Executive	As Passed By House	As Reported By Senate Finance
(2) No provision.	(2) Annually post on its website for each chartered nonpublic school the school's total enrollment, the number of state scholarship students, what kind of school each scholarship student attended in the prior school year, and the amount of state support the school received.	(2) No provision.
(3) No provision.	(3) Annually post on its website the total number of students who receive EdChoice Expansion, and, as the data is available, EdChoice and Cleveland Scholarships disaggregated by family income.	(3) No provision.
(4) No provision.	(4) Require each EdChoice scholarship applicant to include the school, and if applicable the school district, in which the applicant was enrolled for the school year prior to the one for which the applicant is submitting an application.	(4) No provision.
No provision.	<div>Changes the deadline for DEW to report student performance data for EdChoice scholarship students from February 1 of the following school year to September 15 of that year.</div> <div>Fiscal effect: May increase DEW's data collection and reporting costs. DEW likely can leverage its existing public-facing reports portal to host the required comparison system and additional data reporting.</div>	No provision.
EDUCD118 Nonchartered educational savings account program		
	R.C. 3310.22, 3310.21, 3310.23, 3310.24, 3310.25, 3310.26, 3310.037, 3310.412, 3310.51, 3313.975, 3317.02, 3317.022, 3317.03, Section 265.211	
No provision.	Establishes the Nonchartered Educational Savings Account Program to provide eligible students with an educational savings account (ESA) beginning in the 2026-2027 school year.	No provision.
No provision.	Requires the Treasurer of State (TOS) to administer the program with the assistance of the Department of Education and Workforce (DEW).	No provision.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Qualifies a student for an ESA if the student's parent applies to participate in the program and if, for the school year for which the ESA is sought, both of the following apply:	No provision.
(1) No provision.	(1) The student is enrolling in any of grades K-12 in a participating nonchartered nonpublic school.	(1) No provision.
(2) No provision.	(2) The student has not received an EdChoice, Cleveland, Autism, or Jon Peterson Special Needs scholarship.	(2) No provision.
No provision.	Establishes an ESA award amount for a school year of 75% of the traditional EdChoice scholarship amount for the student's grade level for that school year (currently, a maximum of \$4,625 for students in grades K-8 and \$6,306 for students in grades 9-12) and prescribes specific, partial scholarship amounts for students with a family income at or above 450% of the federal poverty level using a logarithmic formula similar to the one used for EdChoice Expansion scholarships, with a minimum amount equal to 10% of the maximum (\$462 for students in grades K-8 and \$631 for students in grades 9-12).	No provision.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Requires TOS to develop an application procedure for the program by February 1, 2026 and open the application period on February 1, 2026 of each year. Requires the application for an ESA to require a parent to: (1) provide the student’s and parent’s names and address; (2) provide documentation verifying the student’s enrollment and attendance at a participating nonchartered nonpublic school; (3) provide the student’s school’s tuition and fee schedule; (4) affirm the student will take a nationally recognized standardized achievement assessment and, if the parent is reapplying for a scholarship, provide the scores for the student’s assessment scores for the prior school year; (5) affirm the parent will maintain records and documentation regarding educational expenses on which the parent spends funds from the ESA, including receipt for tuition, fees, textbooks, and curriculum materials; (6) affirm the parent will not enroll the student in a public or chartered nonpublic school while participating in the program; (7) affirm the parent will not use ESA funds for any purpose that is not authorized under the law; and (8) provide other information the TOS determines is necessary.	No provision.
No provision.	Requires recipients to apply ESA funds to tuition and fees and requires any remaining funds after paying for tuition and fees to be used for textbooks, instructional materials, and supplies.	No provision.
No provision.	Requires DEW to use state operating funding to meet the program's financial obligations in a manner similar to how other state scholarship programs are funded under current law.	No provision.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Requires DEW to transfer funds to each account established by TOS in one annual payment that must occur, to the extent practicable, before the first day of the school year for accounts established prior to the school year. Requires TOS to disburse funds either directly to an approved educational goods and services provider or to the participating student's parent as reimbursement for costs incurred for educational goods and services authorized under the law.	No provision.
No provision.	Requires participating schools to do the following:	No provision.
(1) No provision.	(1) Notify TOS about their participation in the program.	(1) No provision.
(2) No provision.	(2) Maintain financial records documenting how the school spent the funds it received under the ESA program.	(2) No provision.
(3) No provision.	(3) Maintain a physical location in the state at which each student has regular and direct contact with teachers and that is not a building that primarily serves as a residence.	(3) No provision.
(4) No provision.	(4) Notify TOS and DEW of any change in the school's name, school director, mailing address, or physical location within 15 days of the change.	(4) No provision.
(5) No provision.	(5) Require the parent of a student for whom a scholarship account is established to endorse the use of funds from a scholarship account by the school or approve the transfer of funds from the scholarship account to the school.	(5) No provision.
No provision.	Requires TOS to transfer the balance of the student's old account to the student's new account if a student reapplies to have an account established for the following school year. Requires TOS, if a student does not reapply to have an account established for the following school year, to transfer the balance of the old account to the GRF on July 1 following the school year for which the account was established.	No provision.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Requires TOS to transfer the balance of any funds, including any prorated refund, in the account of a student who disenrolls from a participating school and does not enroll in a different participating school during the same school year to the GRF and requires the transfers to occur on January 1 and July 1 of each year.	No provision.
No provision.	Requires TOS to certify to OBM the amount of any funds returned to the GRF from those scholarship accounts and appropriates, for FY 2027, the certified amount of funds returned to the GRF during that fiscal year to GRF ALI 200550, Foundation Funding - All Students.	No provision.
No provision.	Permits TOS to conduct random audits to verify that parents are using funds appropriately.	No provision.
No provision.	Requires DEW to establish a complaint system under which: (1) any individual may submit a complaint about an alleged violation of the program’s requirements; (2) DEW must promptly complete an investigation of the complaint, while providing updates and responding to questions from the complainant and the subject of the complaint; (3) DEW must submit the investigations findings to the TOS, the complainant, and the subject of the complaint; and (4) if the investigation determines the program’s requirements were violated, the TOS must determine a resolution to the complaint and require corrective action to be taken.	No provision.
No provision.	Requires TOS to establish due process procedures for individuals and participating nonchartered nonpublic schools who are determined noncompliant with the program’s requirements, including a notice of the noncompliance determination, an opportunity for a hearing regarding it, and an opportunity to appeal it prior to the TOS determining a resolution or undertaking any action regarding it	No provision.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Requires DEW to do all of the following:	No provision.
(1) No provision.	(1) Compile the assessment scores attained by students for whom a scholarship account is established and aggregate the scores by (a) the state, including all scholarship account students, (b) the scholarship students' resident school district, and (c) nonchartered nonpublic school.	(1) No provision.
(2) No provision.	(2) Disaggregate the performance data according to (a) grade level, (b) race and ethnicity; (c) gender; (d) students with a scholarship account who have participated in the program for three or more years; (e) students with a scholarship account who have participated in the program for more than one year and less than three years; (f) students with a scholarship account who have participated in the program for one year or less; and (g) economically disadvantaged students.	(2) No provision.
(3) No provision.	(3) Post the student performance data on its website by February 1 each year. Prohibits DEW from including any data that is statistically unreliable or that could result in the identification of individual students.	(3) No provision.
(4) No provision.	(4) Develop, by July 1, 2026, a measure of student growth for students with scholarship accounts that are enrolled in nonchartered nonpublic schools, use the data to report annually on student growth for students in grades 4-8 during the school year in which data is reported, and make the growth reports available on its publicly accessible website. Prohibits data reporting for schools with fewer than 10 students who have established scholarship accounts.	(4) No provision.
No provision.	Requires TOS to collect and provide to DEW any data that DEW needs to fulfill its data reporting duties.	No provision.



Executive	As Passed By House	As Reported By Senate Finance
	Fiscal effect: Increases GRF expenditures from ALI 200550, Foundation Funding - All Students, by an estimated \$35.1 million annually beginning in FY 2027. Potential increase in administrative costs for TOS to administer the accounts and for DEW to collect and report additional data.	
EDUCD103 Autism and Jon Peterson Special Needs scholarships - list of registered private providers	R.C. 3310.41, 3310.58	R.C. 3310.41, 3310.58
No provision.	Requires DEW to maintain a list of Autism and Jon Peterson Special Needs (JPSN) scholarship registered private providers and their locations on its publicly accessible web site.  Fiscal effect: None. DEW already meets the requirement under current practice.	Same as the House.
EDUCD107 Autism and Jon Peterson Special Needs scholarships - eligibility and services	R.C. 3310.41, 3310.412, 3310.51, 3310.52, 3310.523, 3310.58, 3310.64	R.C. 3310.41, 3310.412, 3310.51, 3310.52, 3310.523, 3310.58, 3310.64
No provision.	Removes, for purposes of the Autism Scholarship Program, the definition of "parent" and instead defines "eligible applicant," which includes the natural or adoptive parents, the custodian, the guardian, the grandparent, or the surrogate parent of a qualified special education child and a qualified special education child, if the child does not have a custodian or guardian and the child is at least 18 and less than 22 years of age.	Same as the House, but exempts the provision from the referendum and makes it effective immediately.
No provision.	Clarifies that a child is eligible under the Autism Scholarship Program if that child is at least 3 years of age and less than 22 years of age.	Same as the House, but exempts the provision from the referendum and makes it effective immediately.
No provision.	Expands eligibility for the JPSN scholarship to three- and four-year-olds.	Same as the House.
No provision.	Makes the following changes to the Autism and JPSN scholarship programs:	Same as the House, but exempts the provisions below pertaining to the Autism Scholarship Program from the referendum and makes them effective immediately.

Executive	As Passed By House	As Reported By Senate Finance
(1) No provision.	(1) Qualifies a child to whom the following apply:	(1) Same as the House.
(a) No provision.	(a) The child is enrolled in a chartered or nonchartered nonpublic school, is home educated, or is older than compulsory school age and less than 22 years of age and received a home education and has not yet received a diploma from the child's parent or guardian;	(a) Same as the House.
(b) No provision.	(b) The child is still eligible to receive transition services under the child's IEP; and	(b) Same as the House.
(c) No provision.	(c) For the Autism scholarship, the child has an IEP developed that includes services related to autism.	(c) Same as the House.
(2) No provision.	(2) Permits multiple alternative public providers or registered private providers to be contracted to provide services to implement an IEP or education plan as the eligible applicant and providers determine are necessary and associated with educating the qualified special education child. Expressly states that a qualified special education child is not limited to receiving services from a single provider for any services identified in the IEP, including a single type of service.	(2) Same as the House.
(3) No provision.	(3) Permits intervention services, educational services, academic services, tutoring services, aide services, and other related special education services to be provided virtually.	(3) Same as the House.
(4) No provision.	(4) Permits a teacher or substitute teacher licensed by SBE to provide virtual services to a qualified special education child.	(4) Same as the House.
No provision.	Makes the following changes to the JPSN Scholarship Program:	Same as the House.
(1) No provision.	(1) Permits an educational aide or assistant with a valid permit and an instructional assistant with a a valid permit to provide services under a special education program.	(1) Same as the House.

Executive	As Passed By House	As Reported By Senate Finance
(2) No provision.	(2) For billing purposes, requires services provided by a teacher or substitute teacher licensed by SBE to be classified as academic services and not aide services and requires DEW to use this differentiation to simplify monthly audit procedures.	(2) Same as the House.
(3) No provision.	(3) Requires rules adopted by DEW to specify that supervision of a qualified, credentialed provider may be conducted virtually.	(3) Replaces the House provision with a provision that outright permits virtual supervision of a qualified and credentialed provider.
No provision.	Prohibits a qualified special education child receiving home education who participates in JROTC maintained by the child's resident school district from being considered enrolled in that district for purposes of determining eligibility for an Autism or JPSN scholarship.	Same as the House.
Fiscal effect: None.	Fiscal effect: Likely increases scholarship payments, which may be offset to some degree if remote services take the place of some services currently delivered in person at a potentially lower cost. May increase the availability of providers for services to the extent the identified professionals are not already permitted to provide services.	Fiscal effect: Same as the House.
EDUCD121 Autism scholarships - amounts		
	R.C. 3317.022	R.C. 3317.022
No provision.	Increases the maximum amount of an Autism scholarship from \$32,445 to \$34,000 for both FY 2026 and FY 2027.  Fiscal effect: The estimated amount for Autism scholarships increases by \$7.7 million in FY 2026 and \$8.3 million in FY 2027 compared to the executive budget.	Same as the House.
EDUCD120 Jon Peterson Special Needs scholarships - amounts		
	R.C. 3317.022	R.C. 3317.022
No provision.	Increases the category amounts for the JPSN Scholarship Program as follows:	Same as the House, but makes the following changes:

Executive	As Passed By House	As Reported By Senate Finance
(1) No provision.	(1) Increases the Category 1 amount from \$2,395 to \$2,510;	(1) Same as the House, but increases the amount to \$2,855.
(2) No provision.	(2) Increases the Category 2 amount from \$5,280 to \$5,533;	(2) Same as the House, but increases the amount to \$5,879.
(3) No provision.	(3) Increases the Category 3 amount from \$11,960 to \$12,534;	(3) Same as the House, but increases the amount to \$12,879.
(4) No provision.	(4) Increases the Category 4 amount from \$15,787 to \$16,545;	(4) Same as the House, but increases the amount to \$16,890.
(5) No provision.	(5) Increases the Category 5 amount from \$21,197 to \$22,214;	(5) Same as the House, but increases the amount to \$22,560.
(6) No provision.	(6) Increases the Category 6 amount from \$30,469 to \$31,932;	(6) Same as the House.
No provision.	Increases the funding cap for a JPSN scholarship from \$32,445 to \$34,000 for both FY 2026 and 2027.  <b>Fiscal effect: The estimated amount for JPSN scholarships increases by \$2.7 million in FY 2026 and \$2.9 million in FY 2027 compared to the executive budget.</b>	Same as the House.  <b>Fiscal effect: The estimated amount for JPSN scholarships increases by \$2.4 million in FY 2026 and by \$2.6 million in FY 2027 compared to the House.</b>
<b>Community Schools</b>		
<b>EDUCD129 Community school transportation pilot program</b>		
No provision.	No provision.	<b>R.C. 733.60</b>  Requires DEW to establish and implement a community school transportation pilot program for the 2025-2026 and 2026-2027 school years to assist community schools to provide transportation services to their students.  <b>Fiscal effect: Will depend on implementation decisions made by DEW. Under continuing law, community schools that assume transportation responsibilities for their students receive payments for doing so through the pupil transportation formula.</b>

Executive	As Passed By House	As Reported By Senate Finance
<b>EDUCD110 Classical community schools - state testing on paper</b>		
	<b>R.C. 3301.0711, 3317.02</b>	<b>R.C. 3301.0711, 3317.02</b>
No provision.	Defines a "classical school" as a community school that is a member of the Ohio Classical School Association or its successor organization and uses a curriculum substantially similar to that of a nationally recognized classical school network.	Same as the House.
No provision.	Permits a classical school to generally administer state assessments in a paper format.	Same as the House.
No provision.	Requires a classical school to administer a state assessment in an online format to any student whose IEP or 504 plan specifies that taking an assessment in that format is an appropriate accommodation.	Same as the House.
	<b>Fiscal effect: May increase state testing system costs.</b>	<b>Fiscal effect: Same as the House.</b>
<b>EDUCD42 Definition of high-performing community school - access to school district property</b>		
<b>R.C. 3313.413</b>	<b>R.C. 3313.413</b>	<b>R.C. 3313.413</b>
Replaces the definition of “high-performing community school” in the law regarding the right of first refusal to purchase, and the involuntary disposition of, school district property (currently based on increased performance index scores and report card performance ratings for the Achievement, Progress, or, for certain schools, the Early Literacy component) so that it applies to a community school that meets at least one of the following sets of conditions:	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
(1) The community school: (a) Received a higher performance index score than the school district in which it is located on the two most recently issued state report cards; and (b) Either: (i) Received a performance rating of four stars or higher for the Progress component on its most recent report card; or (ii) Enrolls a majority of students who are in a dropout prevention and recovery program and did not receive a rating for the Progress component on the most recent report card.	(1) Same as the Executive.	(1) Same as the Executive.
(2) The community school serves only grades kindergarten through three and received a performance rating of four stars or higher for the Early Literacy component on the most recent report card;	(2) Same as the Executive.	(2) Same as the Executive.
(3) The community school has not commenced operations or has been in operation for less than one school year and: (a) The school is replicating an operational and instructional model used by another high performing community school; and (b) The school either: (i) Has an operator that received an overall rating of three stars or higher, or a "C" or higher, on its most recent performance report; or (ii) Does not have an operator and is sponsored by a sponsor that was rated "exemplary" or "effective" on its most recent evaluation.	(3) Same as the Executive.	(3) Same as the Executive.
<b>Fiscal effect: May change the community schools that have the opportunity to obtain space for operation. The revised definition of a “high-performing community school” aligns to the criteria used to designate community schools for the Quality Community School Support Program.</b>	<b>Fiscal effect: Same as the Executive.</b>	<b>Fiscal effect: Same as the Executive.</b>

Executive	As Passed By House	As Reported By Senate Finance
EDUCD149 Community school sponsor evaluations		
		R.C. 3314.016, Section 733.00.01
No provision.	No provision.	Excludes all community schools whose contracts were not renewed or terminated by the sponsor before the evaluation from the academic performance component of a community school sponsor's evaluation.
No provision.	No provision.	Eliminates peer review of a sponsor's adherence to quality practices for sponsors rated "effective" or "exemplary" on the most recent ratings.
No provision.	No provision.	Prohibits DEW from evaluating entities with an overall rating of "exemplary" for five full school years and entities with a rating of "effective" for three full school years after the rating was received (current law requires both to be evaluated once every three years).
No provision.	No provision.	Qualifies a community school sponsor with an overall rating of "exemplary" for specified incentives under continuing law, rather than requiring the sponsor to receive an overall rating of "exemplary" for the two most recent years for which the sponsor was evaluated to qualify as under current law.
No provision.	No provision.	Requires DEW to annually publish academic performance data for each sponsor, regardless of whether the sponsor is being evaluated for that school year.
No provision.	No provision.	Requires DEW to evaluate community school sponsors for the 2025-2026 school year and to use these ratings to determine the sponsor's evaluation cycle.
No provision.	No provision.	Prohibits DEW from including Alternative Education Academy (OHDELA) in the academic component calculation of the sponsor evaluation for the Office of Ohio School Sponsorship for the 2025-2026 and 2026-2027 school years, but includes the school in that component if the Office continues to sponsor the school after the 2026-2027 school year.

Executive	As Passed By House	As Reported By Senate Finance
		Fiscal effect: May decrease DEW's costs associated with administering the community school sponsor evaluation system.
<b>EDUCD43 Dropout prevention and recovery community schools</b>		
<b>R.C. 3314.02, 3314.362</b>	<b>R.C. 3314.02, 3314.362</b>	<b>R.C. 3314.02, 3314.362</b>
Defines "dropout prevention and recovery community school" as a community school that enrolls only students who are between the ages of 14 and 21, and who, at the time of their initial enrollment, are at least one grade level behind their cohort age groups or experience crises that significantly interfere with their academic progress such that they are prevented from continuing their traditional educational programs.	Same as the Executive.	Same as the Executive.
Permits a community school that primarily serves students enrolled in a dropout prevention and recovery (DOPR) program to continue operating in the 2025-2026 and 2026-2027 school years without complying with this definition.	Same as the Executive.	Same as the Executive.
Requires each community school that primarily serves students enrolled in a DOPR program to comply with the definition on and after July 1, 2027.		
Requires each community school that primarily serves students enrolled in a DOPR program, upon approval of the school's sponsor, to (1) transfer those grades that do not comply to a separate community school or (2) cease offering those grades.	Same as the Executive.	Same as the Executive.
Requires a community school that primarily serves students enrolled in a DOPR program to assist students who are not eligible to enroll in a "dropout prevention and recovery community school" to transfer to the separate community school or enroll in a different school.	Same as the Executive.	Same as the Executive.



Executive	As Passed By House	As Reported By Senate Finance
Requires DEW to assign any separate community school created in compliance with the new definition its own internal retrieval number (IRN, a unique code used by DEW to identify districts, schools, and other entities).	Same as the Executive.	Same as the Executive.
<b>Fiscal effect: May increase administrative costs for DOPR schools to (1) spin off, to a separate school, grades serving students that do not comply with the proposed definition and (2) assist students with transferring to that or a different school. Currently, 84 (25%) community schools carry the DOPR designation, collectively educating about 23,000 FTE students.</b>	<b>Fiscal effect: Same as the Executive.</b>	<b>Fiscal effect: Same as the Executive.</b>
EDUCD106 Community school contracts and comprehensive plans and facilities requirements		
	R.C. 3314.03, 3314.05	R.C. 3314.03, 3314.05
No provision.	Eliminates the requirement for each community school to submit a comprehensive plan to its sponsor and, instead, requires the contract between each community school's sponsor and governing authority to include the comprehensive plan's provisions.	Same as the House.
No provision.	Permits any community school to be located in multiple facilities under the same contract and eliminates limitations on which schools may do so.	Same as the House.
No provision.	Eliminates the limitations on which community schools may assign students in the same grade level to multiple facilities.	Same as the House.

Department of Education and Workforce		Main Operating Appropriations Bill H.B. 96
Executive	As Passed By House	As Reported By Senate Finance
	Fiscal effect: May decrease community school administrative costs.	Fiscal effect: Same as the House.
EDUCD130 Community school transportation consortium		R.C. 3314.093
No provision.	No provision.	Permits the governing authorities of two or more community schools to enter into an agreement to establish a consortium to provide or arrange transportation to and from school for students enrolling in participating schools.
No provision.	No provision.	Requires a consortium to act on behalf of participating schools with regard to student transportation and to comply with any law regarding student transportation in the same manner as a community school.
No provision.	No provision.	Permits a consortium to enter into an agreement to accept responsibility to transport students with school districts or unilaterally accept responsibility for the transportation as if it were a community school.
No provision.	No provision.	Requires DEW to calculate and make payments to a consortium as if it were a community school.
No provision.	No provision.	Requires that each community school transportation consortium designate a fiscal agent and that the fiscal agent report, on behalf of schools participating in the consortium, any combined data necessary for DEW to make transportation payments.
		Fiscal effect: Permissive.
EDUCD111 Community school sponsor assurances prior to opening		R.C. 3314.19
No provision.	Reduces from 10 to five the number of days prior to opening for its first year of operation or first year of operation from a new building that a community school sponsor must provide prescribed assurances to DEW.	Same as the House.
Legislative Budget Office		Office of Research and Drafting
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Executive	As Passed By House	As Reported By Senate Finance
No provision.	<div>Requires the sponsor of a community school that adds a facility to an existing location, or an internet- or computer-based community school that changes its location or adds a satellite location, to provide the prescribed assurances at least one day prior to the operation in the new facility.</div> <div>Fiscal effect: None.</div>	<div>Same as the House.</div> <div>Fiscal effect: Same as the House.</div>
<b>EDUCD84 Community school operating from home</b> <b>Section: 265.410</b> Permits a community school opened prior to May 1, 2005 to operate from or in any home located in the state, regardless of where the community school's operations from or in a particular home began.	<b>Section: 265.410</b> Same as the Executive.	<b>Section: 265.410</b> Same as the Executive.
<b>EDUCD122 Rural Transportation Grant Program</b>	<b>Section: 265.600</b>	
No provision.	<div>Requires DEW to award rural transportation grants each fiscal year to dropout prevention and recovery community schools that meet the following requirements:</div>	No provision.
(1) No provision.	<div>(1) More than 75% of the school's students are economically disadvantaged.</div>	(1) No provision.
(2) No provision.	<div>(2) The school's territory is located in three counties and contains more than 12 school districts.</div>	(2) No provision.
No provision.	<div>Limits the amount of each grant to \$450,000 for any fiscal year.</div>	No provision.
No provision.	<div>Requires schools to use grants awarded under the fund for student transportation.</div> <div>Fiscal effect: The bill earmarks \$450,000 in each fiscal year from GRF ALI 200502, Pupil Transportation, to support the program (see EDUCD6).</div>	No provision.

Executive	As Passed By House	As Reported By Senate Finance
<b>Educator Provisions</b>		
<b>EDUCD97 Youth suicide awareness and prevention and child sexual abuse educator in-service training</b>		
<b>R.C. 3319.073</b>		<b>R.C. 3319.073</b>
Eliminates the option for each school district, community school, STEM school, or college-preparatory boarding school to adopt or adapt curriculum developed by DEW on youth suicide awareness and prevention for use in delivering in-service educator training on those topics (see EDUCD39), thus requiring each district or school to develop its own curriculum.	No provision.	Same as the Executive.
Eliminates the option for a school employee to satisfy youth suicide awareness in-service training through self-review of suitable suicide prevention materials approved by the school board or governing authority.	No provision.	Same as the Executive.
Eliminates the requirement that child sexual abuse in-service training for educators be provided by law enforcement officers or prosecutors and instead requires a district board to develop its own curriculum in consultation with public or private agencies.	No provision.	Same as the Executive.
<b>Fiscal effect: May increase school district costs to develop and offer the training for those that do not do so already, but provides additional flexibility in how it is provided. According to DEW, schools have had difficulty finding law enforcement officers or prosecutors who are able to provide the staff training on child sexual abuse.</b>		<b>Fiscal effect: Same as the Executive.</b>

Executive	As Passed By House	As Reported By Senate Finance
<b>EDUCD50    Teacher assignments</b>		
<b>R.C.            3319.173</b>	<b>R.C.            3319.173</b>	<b>R.C.            3319.173</b>
Requires a school district superintendent to assign teachers based on the best interests of the students enrolled in the district and prohibits them from using seniority or continuing contract status as the primary factor in determining assignments.	Same as the Executive.	Same as the Executive.
Specifies that the law pertaining to teacher assignments prevails over conflicting provisions of collective bargaining agreements between employee organizations and public employers entered into on or after the provision's effective date.	Same as the Executive.	Same as the Executive.
<b>Fiscal effect: Provides greater flexibility for school districts to meet staffing needs.</b>	<b>Fiscal effect: Same as the Executive.</b>	<b>Fiscal effect: Same as the Executive.</b>
<b>EDUCD57    Science of Reading professional development</b>		
<b>R.C.            3319.2310, 3301.0714, 3313.6028</b>	<b>R.C.            3319.2310, 3301.0714, 3313.6028</b>	<b>R.C.            3319.2310, 3301.0714, 3313.6028</b>
Requires DEW to maintain an introductory training course on the Science of Reading for licensed educators and develop a competency-based training course to update and reinforce educators' skills in the Science of Reading.	Same as the Executive.	Same as the Executive.
Requires each public school teacher, administrator, school psychologist, or speech-language psychologist to complete training in the science of reading every five years.	Same as the Executive.	Same as the Executive.
Requires training to be completed by either July 30, 2030, if the individual was hired prior to July 1, 2025, or one year after the date of hiring, if the individual was hired on or after July 1, 2025, but exempts individuals who completed similar training or appropriate coursework as part of an educator preparation program.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
Requires districts and schools to report the number of individuals who have completed Science of Reading training to DEW through the Education Management Information System (EMIS).	No provision.	Same as the Executive.
Requires a professional development committee to count Science of Reading training toward professional development requirements for educator licensure renewal.	Same as the Executive.	Same as the Executive.
Specifies the grade bands that must receive specific instruction from the lists of curriculum that are aligned with the Science of Reading established by DEW as follows:	Same as the Executive.	Same as the Executive.
Grades preK-5 must receive core curriculum and instructional materials in English language arts;	Same as the Executive.	Same as the Executive.
Grades preK-12 must receive instruction in evidence-based reading intervention programs.	Same as the Executive.	Same as the Executive.
<b>Fiscal effect: Minimal. DEW already maintains professional development courses on the Science of Reading. Increases district and school workload to comply with the reporting requirement.</b>	<b>Fiscal effect: Same as the Executive, but eliminates district and school costs to comply with the reporting requirement.</b>	<b>Fiscal effect: Same as the Executive.</b>
<b>EDUCD55   Principal apprenticeship program</b>		
<b>R.C.        3319.271</b>	<b>R.C.        3319.271</b>	
Requires DEW to establish a principal apprenticeship program to provide pathways for licensed teachers employed in Ohio and professionals in other fields to receive school leadership and administration training and development, and an optional master's degree.	Same as the Executive.	No provision.
Permits DEW to give preference to applicants with multiple years of classroom teaching experience or experience in the same career field and in teaching, training, or supervising others.	Same as the Executive.	No provision.

Executive	As Passed By House	As Reported By Senate Finance
Requires participants of the program to be mentored by a school principal and complete on-the-job training.	Same as the Executive.	No provision.
Requires the State Board of Education to issue a professional administrator license for grades preK-12 to individuals who successfully complete the program.	Same as the Executive.	No provision.
<b>Fiscal effect: The bill earmarks \$5.0 million in each fiscal year from GRF ALI 200448, Educator and Principal Preparation, to fund the program (see EDUCD91).</b>	<b>Fiscal effect: The bill eliminates the earmark providing state funding for the program, shifting the costs of the program from the state to school districts (see EDUCD91).</b>	
<b>Other Education Provisions</b>		
<b>EDUCD25    Absence intervention and truancy</b>		
<b>R.C.        2151.27, 3313.609, 3321.16, 3321.19, 3321.191 (reenacted), 3321.21, 3321.22</b>	<b>R.C.        2151.27, 3313.609, 3321.16, 3321.19, 3321.191 (reenacted), 3321.21, 3321.22</b>	<b>R.C.        2151.27, 3313.609, 3321.16, 3321.19, 3321.191 (reenacted), 3321.22</b>
Repeals the requirement that a school district, community school, or STEM school assign habitual truants to an absence intervention team and adopt a prescribed absence intervention plan.	Same as the Executive.	Same as the Executive.
Instead, requires each district, community school, and STEM school to adopt a policy in consultation with the juvenile court that does all of the following:	Same as the Executive.	Same as the Executive.
(1) Acknowledges that student absences from school for any reason, whether excused or unexcused, take away from instructional time and have an adverse effect on student learning;	(1) Same as the Executive.	(1) Same as the Executive.
(2) Identifies strategies to prevent students from becoming chronically absent;	(2) Same as the Executive.	(2) Same as the Executive.
(3) Includes procedures for notifying a student's parent, guardian, or custodian, when the student has been absent from school for a number of hours determined by the board, which cannot exceed 5% of the minimum number of hours required in the school year;	(3) Same as the Executive.	(3) Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
(4) Establishes a tiered system that provides more intensive interventions and supports for students with greater numbers of absences and includes resources to help students and their families address the root causes of the absences;	(4) Same as the Executive.	(4) Same as the Executive.
(5) Provides for one or more absence intervention teams to work with students at risk of becoming chronically absent and their families to improve the students' attendance at school;	(5) Same as the Executive.	(5) Same as the Executive.
(6) Prohibits suspending, expelling, or otherwise preventing a student from attending school based on the student's absences.	(6) Same as the Executive.	(6) Same as the Executive.
Permits a district, community school, or STEM school to consult or partner with public and nonprofit agencies to provide assistance to students and families in reducing absences.	Same as the Executive, but clarifies that a public school may partner with private entities, in addition to public and nonprofit entities.	Same as the House.
Defines "chronically absent" as missing at least 10% of the minimum number of hours required in the school year.	Same as the Executive.	Same as the Executive.
Removes a requirement that a school district or community school prohibit the grade level promotion of a student that has been truant for more than 10% of the required attendance days of the school year.	Same as the Executive.	Same as the Executive.
Eliminates the timeline under which a school district attendance officer must file a complaint in juvenile court against a truant student and instead requires a complaint only if the school district determines that the student is not making satisfactory progress in improving the student's attendance at school.	Same as the Executive.	Same as the Executive.
Requires that a filed complaint allege that the child is an unruly child for being a habitual truant and that the parent or guardian has violated the duty to cause the child to attend school.	Same as the Executive.	Same as the Executive.



Executive	As Passed By House	As Reported By Senate Finance
Clarifies that certain required notices to parents regarding truancy and consequences that include proof of receipt by the recipient and is sent by email or text message, in addition to registered mail, regular mail with certificate of mailing, or other form of delivery, is a legal notice.	Same as the Executive.	No provision.
<b>Fiscal effect: Likely shifts district and school spending in this area from compliance activities to prevention and early intervention.</b>	<b>Fiscal effect: Same as the Executive.</b>	<b>Fiscal effect: Same as the Executive.</b>
<b>EDUCD34 Universal K-3 diagnostic assessment and kindergarten readiness assessment</b>		
<b>R.C. 3301.079, 3301.0714, 3301.0715, 3302.03, 3313.608, Section 733.30</b>		<b>R.C. 3301.079, 3301.0714, 3301.0715, 3302.03, 3313.608, Section 733.30</b>
Requires DEW to, by June 30, 2026, adopt a diagnostic assessment for reading and math for students in each of grades K-3.	No provision.	Same as the Executive, but (1) requires DEW to adopt a diagnostic assessment for reading only, and (2) requires DEW to approve a list of up to five diagnostic assessments aligned with the academic standards for each of grades K-3 for both reading and math, including the three reading diagnostic assessments that were approved by DEW for use as comparable tools for the Third Grade Reading Guarantee as it existed prior to the amendment's effective date, and are most widely used by public schools in the state.
Requires the diagnostic assessment for reading to be aligned to the science of reading.	No provision.	Same as the Executive.
Eliminates the requirement that blank copies of diagnostic assessments be public records.	No provision.	No provision.
Eliminates the requirement that DEW make the assessments available to school districts at no cost to the district.	No provision.	Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
Requires school districts, community schools, and STEM schools to administer the diagnostic assessments to their students by September 30 of each year, beginning with the 2026-2027 school year.	No provision.	Same as the Executive.
Removes an exemption for districts and schools, on a case-by-case basis, from annually administering diagnostic assessments to assess the reading skills of a student with a significant cognitive disability as part of the Third Grade Reading Guarantee.	No provision.	Same as the Executive.
Eliminates the authority of districts and schools to use an alternative assessment to measure reading skills under the Third Grade Reading Guarantee and, for districts and schools that achieve specified scores on the state report card, to administer alternative diagnostic assessments.	No provision.	Same as the Executive.
Requires districts and schools to use and score the kindergarten readiness assessment (KRA) in accordance with rules established by the Department of Children and Youth.	No provision.	Same as the Executive.
Eliminates the requirement that DEW include data from the KRA on the state report cards of districts and schools.	No provision.	Same as the Executive.
Removes DEW from KRA data collection and reporting.	No provision.	Same as the Executive.
<b>Fiscal effect: May increase DEW's GRF assessment system costs. Increases school district and other public school costs to administer the diagnostic assessments.</b>		<b>Fiscal effect: Same as the Executive.</b>
<b>EDUCD45    Public release of state test questions</b>		
<b>R.C.        3301.0711</b>	<b>R.C.        3301.0711</b>	<b>R.C.        3301.0711</b>
Reduces the number of state assessment test questions that must be made public record from 40% to 20% beginning with the state assessments administered in the spring of the 2025-2026 school year.	Same as the Executive.	Replaces the Executive provision with a provision that eliminates the requirement that a minimum percentage of state assessment questions be made a public record and, instead, requires DEW to determine which questions are made a public record, if any.

Executive	As Passed By House	As Reported By Senate Finance
Eliminates out-of-date provisions that make questions on state assessments administered prior to the 2017-2018 school year public records.  <b>Fiscal effect: Reduces GRF assessment system costs by \$2.8 million or more per year.</b>	Same as the Executive.  <b>Fiscal effect: Same as the Executive.</b>	Same as the Executive.  <b>Fiscal effect: Same as the Executive, but reduces GRF assessment system costs by an estimated additional \$2.8 million per year.</b>
<b>EDUCD36   Education Management Information System (EMIS) reporting</b>  <b>R.C.        3301.0714</b>  Requires public schools to report their math core curriculum and instructional materials for grades preK-12 through the Education Management Information System (EMIS).  No provision.        <b>Fiscal effect: May increase public school and DEW administrative costs.</b>	<b>R.C.        3301.0714</b>  No provision.   Requires each school district, community school, and STEM school, beginning with the 2025-2026 school year, to report to EMIS the causes of student absences by category, including various illness categories, medical appointments, extra-curricular activities, student exchange programs, agricultural organization activities, family travel, foster care activities, lack of transportation, and additional categories identified through best practices review.  <b>Fiscal effect: Same as the Executive.</b>	<b>R.C.        3301.0714</b>  Same as the Executive.   No provision.        <b>Fiscal effect: Same as the Executive.</b>
<b>EDUCD136   Instruction on harmful effects of substance abuse</b>        No provision.	No provision.	<b>R.C.        3301.0722, 3301.0732, 3301.166, 3313.60, 3313.6024, 3313.6034, 3314.0311, 3326.092, 3328.60</b>  Requires each public school and permits each chartered nonpublic school to annually provide instruction to students in grades K-12 on the harmful effects of short-term or chronic substance use.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	Requires a school district's instruction in the harmful effects of and legal restrictions against the use of drugs of abuse to include instruction regarding marijuana, opioids, and opiates.
No provision.	No provision.	Requires school districts to include bullying and hazing in its health education curriculum.
No provision.	No provision.	Requires DEW to collaborate with OhioMHAS and OneOhio Recovery Foundation to review available resources and develop a list of evidence-based curricula, materials, programs, and instructional strategies related to the required health curriculum and substance use instruction.
No provision.	No provision.	Requires DEW to conduct a survey on public school compliance with the required health curriculum and substance use instruction.  <b>Fiscal effect: The survey, review of resources, and curriculum development may increase operating expenses for DEW and OhioMHAS. School districts may incur minimal costs to update their current health curricula.</b>
<b>EDUCD39 Instruction on mental health promotion, suicide prevention, and health and wellness outcomes; youth peer-led programming</b>		
<b>R.C. 3313.60, 3301.221, 3313.6611, 3314.0311, 3314.0312, 3326.092, 3326.093</b>	<b>R.C. 3301.221</b>	
Requires each school district, STEM school, and community school annually to provide students in grades 6-12 developmentally appropriate, evidence-based instruction in mental health promotion and suicide prevention, instead of at least one hour or one standard class period per year of instruction on evidence-based suicide prevention and safety training and violence prevention.	No provision.	No provision.
Requires the instruction to include information on the development and maintenance of positive mental health, stigma reduction, the signs and symptoms of depression, suicide, and self-harm, and seeking help for self and peers.	No provision.	No provision.

Executive	As Passed By House	As Reported By Senate Finance
Eliminates the requirement that students receive evidence-based social inclusion instruction and instead requires students attending a school district, community school, or STEM school to receive annual evidence-based instruction in universal prevention practices or programs that teach students the necessary knowledge and skills to improve health and wellness outcomes.	No provision.	No provision.
Requires the instruction to focus on enhancing interpersonal skills, encouraging healthy decision making, and increasing resiliency.	No provision.	No provision.
Eliminates the option for schools to use student assemblies, digital learning, and homework to satisfy the requirement to provide instruction on mental health promotion, suicide prevention, and health and wellness outcomes.	No provision.	No provision.
Prior to providing such instruction, requires a district or school to notify each student's parent or guardian of the instruction, their ability to review any related instructional materials, and their option to opt the student out from receiving the instruction by submitting a written request.	No provision.	No provision.
Requires DEW to maintain a list of instructional materials for students in grades 6-12 at a school district, community school, or STEM school regarding mental health promotion and suicide prevention, instead of instruction in suicide awareness, social inclusion, and violence prevention.	No provision.	No provision.
Eliminates the requirements that the lists of approved training programs include at least one option that is free or of no cost to schools, the approved training programs be evidence-based, and meet certain other criteria.		

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Requires DEW to maintain a "universal" list of approved training programs in suicide awareness and violence prevention and qualifies a program using the success sequence curriculum provided by Ohio Adolescent Health Centers as an approved training program and as meeting the minimum requirements to teach risk prevention skills across the required subject areas to youth.	No provision.
Permits each school district, community school, STEM school, and college-preparatory boarding school to provide youth peer-led programming based on relational connections and youth empowerment models, instead of permitting a district or school to designate a student-led violence prevention club.	No provision.	No provision.
Requires youth peer-led programming to promote help-seeking behaviors and encourage students to individually assess and develop strengths in their life and removes the requirement to implement and sustain suicide and violence prevention and social inclusion training.	No provision.	No provision.
<b>Fiscal effect: According to DEW, shifting to "universal" prevention education programs may lead to school districts and other public schools implementing the instruction more consistently and efficiently among grade levels. DEW reports that school districts have found difficulty in identifying prevention programs that comply with the law.</b>	<b>Fiscal effect: Minimal.</b>	
<b>EDUCD14 Artificial intelligence policies</b>		
<b>R.C. 3301.24, 3414.03, 3326.11</b>	<b>R.C. 3301.24, 3414.03, 3326.11</b>	<b>R.C. 3301.24, 3414.03, 3326.11</b>
Requires DEW to adopt a model policy by December 31, 2025, to address the appropriate use of artificial intelligence by students and staff for educational purposes.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
Requires each school district, community school, and STEM school to adopt a policy on the use of artificial intelligence by July 1, 2026. Permits a district or school to adopt the model policy developed by DEW.	Same as the Executive.	Same as the Executive.
Permits DEW to collect data from districts and schools on their use of artificial intelligence.	No provision.	Same as the Executive.
<b>Fiscal effect: May increase public school and DEW administrative costs.</b>	<b>Fiscal effect: Same as the Executive.</b>	<b>Fiscal effect: Same as the Executive.</b>
<b>EDUCD16    List of high-quality tutoring programs</b>		
<b>R.C.        3301.36</b>	<b>R.C.        3301.36</b>	<b>R.C.        3301.36</b>
Requires DEW to request program efficacy data or other evidence of effectiveness for participating students when soliciting qualifications for the list of high-quality tutoring programs required under continuing law.	Same as the Executive.	Same as the Executive.
Requires DEW to remove from the high-quality tutoring program list any program that is not aligned to the science of reading or that uses a three-cueing approach.	Same as the Executive.	Same as the Executive.
Requires DEW to, at least every three years after the initial list is posted, provide an opportunity for entities to submit their qualifications for consideration to be included on the list and post an updated list on DEW's website.	Same as the Executive.	Same as the Executive.
<b>Fiscal effect: Minimal.</b>	<b>Fiscal effect: Same as the Executive.</b>	<b>Fiscal effect: Same as the Executive.</b>
<b>EDUCD49    Demand side educator employment data</b>		
<b>R.C.        3301.82</b>		<b>R.C.        3301.82</b>
Requires DEW to annually collect school district employment and vacancy data for teachers, related services providers and other providers of specialized services, principals and assistant principals, paraprofessionals, bus drivers, and any other positions determined by DEW.	No provision.	Same as the Executive, but also requires DEW to collect employment and vacancy data for community and STEM schools.

Executive	As Passed By House	As Reported By Senate Finance
Requires DEW to report the aggregated number of vacant positions by type of position, subject area, geographic area, methods used to fill vacant positions, including certain specified methods, and positions that remain unfilled.	No provision.	Same as the Executive, but (a) also requires DEW to report the number of educator positions filled by nontraditional teachers and the reasons why a position was vacant and (b) expands the list of specified methods used to fill vacant positions.
No provision.	No provision.	Requires DEW to collect and report educator preparation program enrollment and completion rates, the number of new educator licenses issued annually, educator retention, and educator demographic data.
Requires DEW to annually publish and summarize the data collected on its web site.	No provision.	Same as the Executive, but also requires DEW, to the extent possible, to report all collected data at the state, district, and school level.
Fiscal effect: Minimal.		Fiscal effect: Same as the Executive.
EDUCD35    Report card - Early Literacy component		
R.C.        3302.03	R.C.        3302.03	R.C.        3302.03
Eliminates the percentage of students promoted to the fourth grade under the Third Grade Reading Guarantee as a performance measure for the Early Literacy component on the state report card for public schools.	No provision.	No provision.
Assigns weights of 50% to each of the two remaining measures of the Early Literacy component: (1) the proficiency rate on the reading segment of the third grade English language arts assessment and (2) progress in improving literacy in grades K-3. Requires DEW to prescribe a performance rating for the Early Literacy component by rule if one of these two remaining measures is not included on a district or school's report card.	No provision.	No provision.



Executive	As Passed By House	As Reported By Senate Finance
No provision.	Revises the performance measure regarding the percentage of students promoted to the fourth grade under the Third Grade Reading Guarantee so that it is based on students who attain a promotion score on the third grade English Language Arts assessment or an alternative assessment, rather than any student who attains a promotion score or otherwise qualifies for an exemption from retention.	Same as the House.
Fiscal effect: Minimal.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
EDUCD44 Report card - College, Career, Workforce, and Military Readiness (CCWMR) component		
R.C. 3302.03, Section 265.550		
Eliminates law that subjects to JCARR approval whether, beginning with a district’s or school building’s report card for the 2024-2025 school year, DEW must assign a performance rating to the report card’s CCWMR component and factor it into the calculation’s overall rating.	No provision.	No provision.
Requires DEW to report the CCWMR component as report-only data on school district and building report cards for the 2024-2025 school year.	No provision.	No provision.
Beginning with the 2025-2026 school year, requires DEW to assign a performance rating for the CCWMR component and eliminates the prohibition against the method for assigning a rating including a tiered structure or per-student bonuses. Requires DEW to factor it into the calculation of an overall rating.	No provision.	No provision.
Fiscal effect: Minimal.		

Executive	As Passed By House	As Reported By Senate Finance
<b>EDUCD146 Online learning schools</b>		
No provision.	No provision.	<b>R.C. 3302.42</b> Permits school districts to employ teachers and nonteaching employees, or to contract with a nonprofit or for-profit entity, to operate an online learning school. <b>Fiscal effect: Permissive.</b>
<b>EDUCD11 Educational Regional Service System (ERSS)</b>		
<b>R.C. 3312.01, 3312.02 (reenacted), 3312.07, 3312.08, 3312.09, 3312.10, 3312.13. Repealed: 3312.02, 3312.03, 3312.04, 3312.05, 3312.06</b>		<b>R.C. 3312.01, 3312.02 (reenacted), 3312.07, 3312.08, 3312.09, 3312.10, 3312.13. Repealed: 3312.02, 3312.03, 3312.04, 3312.05, 3312.06</b>
Eliminates the 16 statutorily established ERSS regions (also known as state support teams or SSTs) and instead requires DEW to establish up to 16 regions within 180 days of the bill's effective date. Requires DEW to notify affected regions of subsequent changes at least 90 days before the fiscal year in which those changes will take effect.	No provision.	Same as the Executive.
Requires the ERSS to support state and regional workforce development initiatives, in addition to supporting education initiatives. Eliminates law establishing the intent of the ERSS to reduce unnecessary duplication of programs and services.	No provision.	Same as the Executive.
Expands ERSS service providers to include career-technical planning districts, county boards of developmental disabilities, Ohio college tech prep regional centers, and community colleges, in addition to educational service centers, information technology centers, and other regional education service providers as under continuing law.	No provision.	Same as the Executive.
Requires the ERSS to provide services to STEM schools and permits STEM schools to enter service agreements with information technology centers.	No provision.	Same as the Executive.
Eliminates ERSS regional advisory councils and subcommittees.	No provision.	Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
Permits career-technical planning districts, county boards of developmental disabilities, Ohio college tech prep regional centers, and community colleges to be the fiscal agent for an ERSS region, in addition to school districts and educational service centers as under continuing law.	No provision.	Same as the Executive.
Changes the criteria DEW must consider in selecting an ERSS region's fiscal agent by requiring an entity to provide an assurance it will limit aggregate fees for administering a performance contract to 5% of the contract's value, rather than a demonstrated intent to limit those fees to 7% as under current law.	No provision.	Same as the Executive.
Permits DEW to select an entity located in another ERSS region to be a fiscal agent for a region where no entity responded to or met the requirements in DEW's request for proposals.	No provision.	Same as the Executive.
Decreases the threshold to require Controlling Board approval from 4% to 3% of the value of a performance contract for aggregate personnel and program costs to be charged by a fiscal agent or its subcontractors to administer the contract.	No provision.	Same as the Executive.
Eliminates the requirement that, when entering into performance contracts with a fiscal agent and allocating state funds for ERSS, DEW consider the services that will be provided in a region from DEW's system of intensive, ongoing support for the improvement of school districts and school buildings.	No provision.	Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
<b>Fiscal effect:</b> Will depend on how DEW carries out the reforms, though the performance contract provisions may reduce administrative fee revenue to ERSS fiscal agents. ERSS services are provided at no cost to districts and schools. The teams that make up the ERSS are mainly funded by federal funds, mostly from Individuals with Disabilities Education Act (IDEA) state activity dollars. The state provides funding to SSTs through an earmark of \$3.5 million each fiscal from GRF ALI 200550, Foundation Funding – All Students, for school improvement initiatives (see EDUCD56).		<b>Fiscal effect:</b> Same as the Executive.
<b>EDUCD132</b> Waiver of qualified immunity		
No provision.	No provision.	<b>R.C. 3313.174</b> Waives qualified immunity from civil liability when the school district board of education or one of its members knowingly instructs the school district superintendent to violate the law. <b>Fiscal effect:</b> Some tort actions may be filed and adjudicated in local trial courts that would not have been otherwise.
<b>EDUCD114</b> Disposal or demolition of school district property		
No provision.	<b>R.C. 3313.41, 3313.413</b> Requires a school district, prior to demolishing a building worth more than \$10,000, to offer that building to other qualifying schools under the law regarding the right to first refusal to purchase district real property and then at a public auction if it is not initially purchased.	<b>R.C. 3313.41, 3313.413</b> Same as the House, but permits, rather than requires, the district to offer the building at a public auction if it is not initially purchased.
No provision.	Exempts from that requirement a building that is located on, or adjacent to, a tract or parcel of land where other school district buildings that are used for educational instruction are located.	Same as the House.
No provision.	Requires a school district board to accept the highest bid at a public auction of a real or personal property.	Same as the House.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Adds chartered nonpublic schools in the list of qualifying schools to which school districts must offer property under the right of first refusal law.	Same as the House, but adds educational service centers that have territory in a school district to the list of qualifying schools to which school districts must offer property under the right of first refusal law.
No provision.	<div>Requires a community school, STEM school, college-preparatory boarding school, or chartered nonpublic school that sells property it purchased from a school district through the right of first refusal law to pay to the district any profit the school earns from the resale of that property.</div> <div>Fiscal effect: May increase school district administrative costs. Requiring a district to accept the highest bid at auction may lower returns if the district otherwise would find the highest bid to be too low.</div>	<div>No provision.</div> <div>Fiscal effect: Same as the House.</div>
<b>EDUCD47    Unused school facilities</b>		
<b>R.C.        3313.411</b>	<b>R.C.        3313.411</b>	<b>R.C.        3313.411</b>
Revises the involuntary disposition of school district property law, as follows:	Replaces the Executive provisions with provisions that do the following:	Same as the Executive, but makes the following changes:
(1) To determine whether a school building is an unused school facility, clarifies the building is unused if its student enrollment is less than 60% of either (A) the maximum student enrollment established in the building's architectural specifications or master design plan or (B) the building's greatest student enrollment in the ten most recent school years, including the current school year (current law identifies a building as an unused school facility if less than 60% of the building was used for direct academic instruction in the preceding school year).	(1) No provision.	(1) Replaces the Executive provision with a provision that, for purposes of determining whether a school building is an unused school facility, clarifies the building is unused if its student enrollment in the three most recent school years is less than 60% of the building's greatest student enrollment in the ten most recent school years.
(2) Changes the value for which a school district must sell an unused school facility from the property's appraised fair market value to the property's appraised value as an educational facility.	(2) No provision.	(2) Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
(3) Changes the sale method from an auction to a lottery if more than one high-performing community school located in the district notifies the district of its intention to purchase property.	(3) No provision.	(3) Same as the Executive, but requires the lottery to be conducted if more than one high-performing community school or chartered nonpublic school located in the district notifies the district of its intent to purchase the property.
(4) Requires a district, if no high-performing community school located in the district offers to purchase or lease a property, to offer the property for sale or lease to high-performing community schools located outside of the district prior to offering to sell or lease the property to other start-up community schools, college-preparatory boarding schools, and STEM schools.	(4) No provision.	(4) Same as the Executive, but requires a district to also offer the property for sale or lease to chartered nonpublic schools located outside of the district prior to offering to sell or lease the property to other start-up community schools, college-preparatory boarding schools, and STEM schools.
(5) Requires each district annually to report to DEW by November 30 information related to determining whether a school building operated by the district is an unused school facility.	(5) No provision.	(5) Same as the Executive.
(6) Requires DEW annually to post by December 31 a list of unused school facilities in each school district.	(6) No provision.	(6) Same as the Executive.
(7) No provision.	(7) Require, rather than permit, a school district to offer an unused school facility for sale at a public auction if no qualifying school offers to purchase or lease the facility under the involuntary disposition law.	(7) Same as the House.
(8) No provision.	(8) Exempt unused school facilities from the involuntary disposition law if the facility is located on, or adjacent to, a tract or parcel of land where other school district facilities that are used for educational instruction are located.	(8) Same as the House, but applies the exemption to facilities located on, or adjacent to, a tract or parcel of land where any school district facilities are located.
(9) No provision.	(9) Require a community school, STEM school, college-preparatory boarding school, or chartered nonpublic school that sells property it purchased from a school district through the involuntary disposition law to pay to the district any profit the school earns from the resale of that property.	(9) No provision.

Executive	As Passed By House	As Reported By Senate Finance
(10) No provision.	(10) Add chartered nonpublic schools in the list of qualifying schools to which school districts must offer unused school facilities for sale or lease under the involuntary disposition of school district property law.	(10) Same as the House, but requires school districts to give priority to chartered nonpublic schools in the sale of unused school facilities in the same manner as is required for high-performing community schools (see (3) and (4) above).
(11) No provision.	(11) No provision.	(11) Exempts unused school facilities from the involuntary disposition law if the facility is less than 10 years old.
(12) No provision.	(12) No provision.	(12) Permits a school district, if it believes extraordinary circumstances should exempt it from the involuntary disposition law, to appeal the requirement to the DEW Director, who must issue a decision within 60 days.
(13) No provision.	(13) No provision.	(13) Exempts unused school facilities from the involuntary disposition law if the facility, in the three most recent school years, had student enrollment that was less than 60% of the building's greatest student enrollment in the ten most recent school years if (1) it is the only district building that serves one or more grade levels or (2) the building's student enrollment decreased because it was undergoing repairs or renovations that caused a portion of the building's instructional space to be unusable.
(14) No provision.	(14) No provision.	(14) Exempts an unused school facility from the involuntary disposition law if the facility is primarily used to provide career-technical education or has specialized classroom facilities necessary for the district to operate its career-technical education program.
Fiscal effect: May increase the number of facilities a district board of education has to offer for sale or lease to community schools.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
EDUCD143 Contracts for school district construction projects		
No provision.	No provision.	<div>R.C. 3313.46</div> <div>Expands the school district contract bidding process for planned construction projects that exceed the competitive bidding threshold amount from work on any "school building" to work on any "building or other property."</div> <div>Fiscal effect: May increase school district administrative costs.</div>
EDUCD147 School sports eligibility - ice hockey		
No provision.	No provision.	<div>R.C. 3313.536</div> <div>Permits a school district superintendent to allow a student enrolled in another school district the opportunity to participate in ice hockey as an interscholastic athletic activity at a school operated by the superintendent's district if (1) the district in which the student is enrolled does not offer ice hockey, (2) the district in which the student is enrolled is located less than 20 miles from the superintendent's district, and (3) the superintendents of both districts enter into an agreement approving the student's participation.</div>
No provision.	No provision.	<div></div> <div>Prohibits requiring a student to enroll in, or be a resident of, the district that offers ice hockey to participate in ice hockey at that district.</div>
No provision.	No provision.	<div></div> <div>Requires a student participating in ice hockey at a school district other than the district in which the student is enrolled to be of the appropriate age and grade level as the school in which the student is participating in ice hockey and to fulfill and be subject to the same academic, nonacademic, and financial requirements as any other participant, including trying out for a position on the team.</div> <div>Fiscal effect: None.</div>



Executive	As Passed By House	As Reported By Senate Finance
<b>EDUCD135 Interscholastic athletics participation by nonresident homeschooled victims of harassment</b>		
No provision.	No provision.	<b>R.C. 3313.5313</b> Limits the law that permits a student who is the victim of certain qualifying offenses to participate in interscholastic athletics at a different school to only home-educated students by eliminating the eligibility of students who are enrolled in a public or nonpublic school or another school district. <b>Fiscal effect: Minimal.</b>
<b>EDUCD128 Financial literacy instruction exemptions</b>		
No provision.	<b>R.C. 3313.603</b> Permits a school district, community school, STEM school, college-preparatory boarding school, or chartered nonpublic school to adopt a policy to excuse from the financial literacy instruction graduation requirement each student who, during high school, participates in a financial literacy program offered through the student branch of a credit union or by a bank.	No provision.
No provision.	Requires a qualifying financial literacy program under a district or school's policy to meet or exceed the state standards and model curriculum for financial literacy and entrepreneurship instruction.	No provision.
No provision.	Requires DEW to develop and post to its web site a model policy and guidelines for districts and schools to use in developing a policy. <b>Fiscal effect: May increase DEW administrative costs.</b>	No provision.

Department of Education and Workforce				Main Operating Appropriations Bill H.B. 96	
Executive		As Passed By House		As Reported By Senate Finance	
<b>EDUCD15 Provision of high-dosage tutoring for students on reading improvement and monitoring plans</b>					
<b>R.C.</b>	<b>3313.608</b>	<b>R.C.</b>	<b>3313.608</b>	<b>R.C.</b>	<b>3313.608</b>
Eliminates the requirement that high dosage tutoring provided to students on reading improvement and monitoring plans by school districts, community schools, and STEM schools be provided outside of the student's regular instruction time.		Same as the Executive.		Same as the Executive.	
Expressly permits a district or school to incorporate high-dosage tutoring into a student's regular instruction time.		Same as the Executive.		Same as the Executive.	
Requires a locally approved high-dosage tutoring program to align with best practices identified by DEW.		Same as the Executive.		Same as the Executive.	
<b>Fiscal effect: Provides additional flexibility for districts to provide tutoring services.</b>		<b>Fiscal effect: Same as the Executive.</b>		<b>Fiscal effect: Same as the Executive.</b>	
<b>EDUCD102 Religious instruction release time</b>					
		<b>R.C.</b>	<b>3313.6022</b>	<b>R.C.</b>	<b>3313.6022</b>
No provision.		Requires school districts to permit students to attend a released time course in religious instruction for at least one period per week.		Same as the House, but requires school districts to permit students to attend a released time course in religious instruction for at least 33 periods per school year.	
No provision.		Limits student attendance in the religious instruction course to no more than two periods per week for elementary students and to the equivalent of no more than two units of high school credit per week for high school students.		No provision.	
No provision.		No provision.		Requires school districts to permit students to bring external educational and program materials into school.	
<b>Fiscal effect: None.</b>		<b>Fiscal effect: Minimal.</b>		<b>Fiscal effect: Minimal.</b>	
<b>EDUCD141 Literacy curriculum</b>					
No provision.		No provision.		No provision.	

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	No provision.
No provision.	No provision.	No provision.
<b>EDUCD38    Qualify Career Technical Assurance Guide (CTAG) courses as an advanced standing program</b>		
<b>R.C.        3313.6031, 3313.6013</b>	<b>R.C.        3313.6031, 3313.6013</b>	<b>R.C.        3313.6031, 3313.6013</b>
Adds high school courses aligned to the Department of Higher Education's Career-Technical Assurance Guides (CTAG) to the list of programs that may be considered an "advanced standing program" at school districts, community schools, STEM schools, college-preparatory boarding schools, and chartered nonpublic schools.	Same as the Executive.	Same as the Executive.
Requires each school district or high school that is a community school, STEM school, college preparatory boarding school, or chartered nonpublic high school that has students enrolled in CTAG-aligned courses to implement a policy for grading and calculating class standings for those courses in a similar fashion to College Credit Plus, Advanced Placement, International Baccalaureate, or honors courses.	Same as the Executive.	Same as the Executive.
<b>Fiscal effect: Minimal.</b>	<b>Fiscal effect: Same as the Executive.</b>	<b>Fiscal effect: Same as the Executive.</b>
<b>EDUCD46    Advanced math placement</b>		
<b>R.C.        3313.6031</b>	<b>R.C.        3313.6031</b>	<b>R.C.        3313.6031, 3313.6032</b>
Requires each school district to provide advanced learning opportunities in math, including advanced math courses, in the following school year for each student that achieves an advanced level of skill on a math achievement assessment or end-of-course exam.	Same as the Executive.	Same as the Executive, but clarifies that "advanced learning opportunities in math" or "advanced math course" includes a math course that is two grade levels above the student's current grade level.
Requires a student enrolled in an advanced math course to take the required corresponding math achievement assessment or end-of-course exam for that course.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
Exempts from the requirements school districts that do not offer advanced learning opportunities in math for the grade in which the student is enrolled in the next school year.	Same as the Executive.	Same as the Executive.
Permits a student's parent or guardian to submit a written request to opt out of the advanced math learning opportunities and classes.	Same as the Executive.	Same as the Executive.
<b>Fiscal effect: Likely minimal. According to DEW, these provisions aim to require districts to automatically enroll students who score at the advanced level of skill into advanced math classes if the district offers those classes for the student’s grade level. As a point of reference, in the 2023 -2024 school year, about 138,000 (16%) students taking the state math tests scored at an advanced level of skill.</b>	<b>Fiscal effect: Same as the Executive.</b>	<b>Fiscal effect: Same as the Executive.</b>
<b>EDUCD140 Academic intervention services for qualifying students</b>		
No provision.	No provision.	<b>R.C. 3313.6035, 3302.131, 3302.132, 3313.6036</b> Requires school districts, community schools, STEM schools, and college-preparatory boarding schools to provide evidence-based academic intervention services, free of cost, to qualifying students who demonstrate a limited level of skill in state assessments in math or English language arts.
No provision.	No provision.	Requires DEW to randomly select 5% of districts and schools for a review of their academic intervention services, beginning with the 2025-2026 school year, and each school year thereafter.
No provision.	No provision.	Requires districts and schools to develop a mathematics improvement and monitoring plan for each student who qualifies for math intervention services, beginning with the 2025-2026 school year.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	Requires each district or school to develop a mathematics achievement improvement plan if 51% or less of the district or school's students who took the third grade math achievement assessment attained at least a proficient score on the assessment, beginning with the 2025-2026 school year.
No provision.	No provision.	Requires a district or school to involve the student's parent or guardian and classroom teacher in developing the mathematics improvement and monitoring plan and requires the plan to include all of the following:
(1) No provision.	(1) No provision.	(1) Identification of the student's specific mathematic deficiencies.
(2) No provision.	(2) No provision.	(2) A description of the additional instructional services and support to be provided.
(3) No provision.	(3) No provision.	(3) Opportunities for parent or guardian involvement in the services and support.
(4) No provision.	(4) No provision.	(4) A process for monitoring the extent to which the student receives the service and support.
(5) No provision.	(5) No provision.	(5) A mathematics curriculum during school hours that assists students in mathematics at grade level, provides scientifically based and reliable assessment, and provides initial and ongoing analysis of each student's progress.
(6) No provision.	(6) No provision.	(6) High-dosage tutoring opportunities aligned with the student's classroom instruction through a state-approved vendor or locally approved opportunity that aligns with best practices, including additional instruction time delivered at least three days per week or at least 50 hours over 36 weeks.
No provision.	No provision.	Requires the district or school to continue to implement the mathematics improvement and monitoring plan until the student achieves the required level of skill in mathematics for the student's current grade level.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	Requires DEW to review core math curricula and establish a list of high-quality math core curriculum and instructional materials and a list of evidence-based math intervention programs for schools to use in providing math intervention services.
No provision.	No provision.	Permits public schools to use the information established by the Department or to select different high-quality core curriculum and instructional materials.
No provision.	No provision.	Exempts students who have an individualized education program (IEP) that include services related to a traumatic brain injury or who attend a dropout prevention and recovery (DOPR) school from academic intervention services and mathematics improvement and monitoring plans.

Executive

As Passed By House

As Reported By Senate Finance

Fiscal effect: According to DEW, about 21% of the students in grades 3-12 tested in English language arts and about 32% of the students in grades 3-12 tested in math scored at the limited level of skill in the 2023 2024 school year. According to the Buckeye Association of School Administrators, most schools already offer intervention services to students. Ultimately, costs will vary depending on the number of qualifying students who are not already served or exempt and how each district or school chooses to provide the services. Additional costs could arise for districts and schools that do not meet the 51% threshold for third-grade math proficiency to develop and carry out math achievement improvement plans. For the 2023-2024 school year, 84 (14%) traditional school districts and 140 (42%) community schools were below the threshold. DEW will incur additional administrative costs, potentially in the hundreds of thousands of dollars annually, to review and report on the academic intervention services provided by up to 5% of public schools, depending on the scope, duration, and complexity of the reviews.

EDUCD33 Career planning for graduation

R.C. 3313.617, 3313.6020

Requires a graduation plan for a public or chartered nonpublic high school student to also identify post-graduation career goals for the student and align their high school experience with those goals.

Permits graduation and career plans to be developed jointly by a student and a representative of an organization that has partnered with the school to provide career planning and advising supports.

No provision.

No provision.

R.C. 3313.617, 3313.6020

Same as the Executive.

Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
Requires a public school to ensure that a graduation and career plan conforms to, rather than supplements, its existing career advising policy and that such plans for a student align to their student success plan.	No provision.	Same as the Executive.
Requires DEW to adopt rules regarding the content of graduation and career plans.	No provision.	No provision.
Requires DEW to develop a career pathways resource and requires school districts to annually distribute that resource to all students in grades 6-12.	No provision.	Same as the Executive.
<b>Fiscal effect: DEW may incur administrative costs to adopt rules and develop career pathways resources. Public school administrative workload may increase to comply with additional career planning requirements.</b>		<b>Fiscal effect: Same as the Executive, but eliminates any costs associated with DEW's adoption of rules regarding the content of graduation and career plans.</b>
<b>EDUCD41    Work-based learning hours for graduation requirement</b>		
<b>R.C.            3313.618</b>	<b>R.C.            3313.618</b>	
Shifts, for the purposes of demonstrating competency to meet the state's high school graduation requirements, a student's completion of 250 hours of work-based learning experience from a supporting option to a foundational option (continuing law permits a student that is unable to demonstrate competency by earning a certain score on state math and English language arts end-of-course exams to demonstrate competency by, among other avenues, showing career readiness in two career-focused activities, one of which must be a foundational option while the other may be a supporting option).	Same as the Executive.	No provision.
<b>Fiscal effect: None.</b>	<b>Fiscal effect: Same as the Executive.</b>	



Executive	As Passed By House	As Reported By Senate Finance
<b>EDUCD37 Industry-recognized credentials toward graduation requirements</b>		
<b>R.C. 3313.6113, 3301.17, 3313.618, 3313.6114</b>		<b>R.C. 3313.6113, 3301.17, 3313.618, 3313.6114</b>
Eliminates the requirement for the DEW Director's industry-recognized credentials committee to establish a point value system for credentials to help determine whether a student qualifies for a high school diploma and, instead, requires the committee to establish a new set of criteria for that purpose.	No provision.	Same as the Executive.
<b>Fiscal effect: May increase DEW's costs to carry out this work.</b>		<b>Fiscal effect: Same as the Executive.</b>
<b>EDUCD124 College-level examination program</b>		
	<b>R.C. 3313.6114, 3302.03, 3313.6013</b>	<b>R.C. 3313.6114, 3302.03, 3313.6013</b>
No provision.	Adds the College-Level Examination Program (CLEP) to the list of programs that may be considered an "advanced standing program" at public and chartered nonpublic schools.	Same as the House.
No provision.	Adds passing scores on the CLEP exams as a demonstration of post-secondary readiness on the state report card.	Same as the House.
No provision.	Adds a passing score on a CLEP exam as a qualification for the college-ready, citizenship, science, and technology diploma seals.	Same as the House.
	<b>Fiscal effect: May increase DEW costs to collect and report additional report card data and make any necessary changes to report card calculations. School district administrative costs may increase to report additional data to DEW.</b>	<b>Fiscal effect: Same as the House.</b>
<b>EDUCD48 Payment of tuition for students receiving education in residential treatment facilities</b>		
<b>R.C. 3313.64</b>	<b>R.C. 3313.64</b>	<b>R.C. 3313.64</b>
Requires the school district where the child’s parents reside to pay a residential treatment facility the cost for educational services provided when a child is parentally placed in that facility in consultation with and upon recommendation of, the OhioRISE Program.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
Requires that the facility provide education services meeting minimum standards established by DEW, or substantially similar requirements of the jurisdiction if the facility is out of state, and permits the home facility to reduce instructional hours only as necessary to accommodate the child’s treatment program.	Same as the Executive.	Same as the Executive.
Requires DEW to approve a formula to determine the total educational cost to be paid for the child, certify the total educational cost to be paid to the home or facility and the district that is paying tuition, and deduct the amount from the district’s basic state aid and pay that amount to the home or facility.	Same as the Executive.	Same as the Executive.
Establishes notice, discharge, and transcript and coursework transfer procedures and a procedure for re-determining a school district responsible for payment if a parent's resident district changes.	Same as the Executive.	Same as the Executive.
Requires high school students who are discharged from the home or facility and return to their parent's residence to meet graduation requirements that are no more stringent than those that apply to students who enroll in high school after receiving a home education.	Same as the Executive.	Same as the Executive.
Exempts a school district from the responsibility to pay tuition for a child who has been awarded a state scholarship.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
Fiscal effect: Clarifies payment and discharge procedures for children receiving education services through a placement in a residential treatment facility under OhioRISE, which is a specialized Medicaid managed care program that launched in the summer of 2022 to better serve children and youth with complex behavioral health and multi-system needs. According to DEW, the law does not currently address which school district is responsible for paying tuition for a child who is placed in a residential treatment facility and receives education services through the facility (rather than from the district where the facility is located).	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
EDUCD13    Use of cellular telephones by students		
R.C.        3313.753	R.C.        3313.753	R.C.        3313.753, 5502.262
Requires each school district, community school, and STEM school to adopt a policy by January 1, 2026 prohibiting the use of cellular telephones by students during the instructional day, except for student learning or to monitor or address a health concern.	Same as the Executive.	Same as the Executive, but requires the policy to be adopted by October 6, 2025, and requires a public school to permit a student to use a cell phone or other electronic communications device to monitor or address a health concern with a written statement from the student's physician requiring such use.
No provision.	No provision.	Requires each public school administrator to include in its comprehensive emergency management plan a protocol that addresses student use of cellular telephones during an active threat or emergency and suspends the bill's cellphone prohibition during an active threat or emergency if permitted under the building's comprehensive emergency management plan.
No provision.	No provision.	Eliminates the requirement for DEW to develop a model policy for student cell phone use in schools.
Fiscal effect: Minimal.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
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**EDUCD27    Community Eligibility Provision (CEP) participation**

**R.C.        3313.8110, 3314.03, 3326.11**

Requires each school district, community school, and STEM school that participates in the federal school breakfast or lunch program and has an identified student percentage (i.e., the percentage of students eligible for free and reduced-price meals through direct certification due to their participation in certain other assistance programs) of at least 25% to participate in CEP and provide a free breakfast or lunch, respectively, to each enrolled student.

No provision.

No provision.

Permits a district a school to choose not to comply with the requirement if it determines that it cannot do so for financial reasons. Requires the district or school to publicly communicate its decision not to comply to the residents of the district in the manner the district or school determines appropriate.

No provision.

No provision.

Executive

As Passed By House

As Reported By Senate Finance

Fiscal effect: May increase or decrease a district or school's federal school meal program reimbursements depending on whether a district or school opts to participate and their identified student percentage. May reduce school meal program administration costs for districts and schools that choose to participate in CEP and meet the 25% threshold. May indirectly decrease state foundation aid for districts and schools. DEW currently uses free and reduced-price lunch eligibility to identify students as economically disadvantaged for purposes of the state foundation aid formula's Disadvantaged Pupil Impact Aid (DPIA) component. DPIA is based in part on how a district or school's concentration of students identified as economically disadvantaged compares to the state average. The bill's provision may increase the population of students identified as economically disadvantaged, which in turn may increase the statewide average percentage of those students. As the statewide percentage rises, some districts' individual economically disadvantaged percentages may be smaller relative to the statewide percentage, resulting in decreased DPIA.

EDUCD18 Middle school career-technical education

R.C. 3313.90

Eliminates, beginning in FY 2027, waivers from a school district's obligation to provide career-technical education to seventh and eighth graders.

Fiscal effect: May increase costs for the 34% of districts that currently receive a waiver. However, those districts may also gain state aid. According to DEW, students in grades 7-8 who participate in approved career connection courses generate career-technical education weighted funds through the state foundation aid formula. Career connections courses involve career awareness and exploration activities.

R.C. 3313.90

Same as the Executive.

Fiscal effect: Same as the Executive.

R.C. 3313.90

Same as the Executive.

Fiscal effect: Same as the Executive.

Executive		As Passed By House		As Reported By Senate Finance	
<b>EDUCD12    Competency-based adult education programs</b>					
<b>R.C.</b>	<b>3313.902, 3314.38, 3345.86 (all repealed and reenacted), Section 733.20. Repealed: R.C. 3317.036, 3317.23, 3317.231, 3317.24</b>	<b>R.C.</b>	<b>3313.902, 3314.38, 3345.86 (all repealed and reenacted), Section 733.20. Repealed: R.C. 3317.036, 3317.23, 3317.231, 3317.24</b>	<b>R.C.</b>	<b>3313.902, 3314.38, 3345.86 (all repealed and reenacted), Section 733.20. Repealed: R.C. 3317.036, 3317.23, 3317.231, 3317.24</b>
Eliminates the Adult Diploma Program and 22+ Adult High School Diploma Program.		Same as the Executive.		Same as the Executive, but delays the elimination of the Adult Diploma Program and the Adult High School Diploma Program, and the effective date of the competency-based adult education programs, until July 1, 2026.	
Permits an eligible city, local, exempted village, or joint vocational school district, community school, community college, state community college, technical college, university branch campus, or Ohio technical center ("provider") to establish a competency-based educational program for eligible individuals to earn a high school diploma.		Same as the Executive.		Same as the Executive, but adds the Buckeye United School District operated by DYS and the Ohio Central School System operated by DRC as eligible providers.	
Qualifies individuals who are at least 18 years old, have officially withdrawn from school, and who have not received a high school diploma or certificate of high school equivalence to participate in a competency-based educational program.		Same as the Executive.		Same as the Executive.	
Requires DEW to award a high school diploma to enrolled individuals who demonstrate competency through specified activities or earn specified course credits.		Same as the Executive.		Same as the Executive, but clarifies that an industry-recognized credential, or group of credentials, in a single career field must meet the criteria established for acceptable industry-recognized credentials and licenses for the purpose of obtaining a high school diploma.	
Requires providers to report each individual enrolled in a competency-based educational program to DEW. Requires DEW to certify the enrollment and attendance of individuals reported by providers and make a payment to each provider of up to \$7,500 per school year based on the extent of each enrolled individual's successful completion of the program's diploma requirements.		Same as the Executive.		Same as the Executive.	

Executive	As Passed By House	As Reported By Senate Finance
Permits a provider to request DEW to permit an eligible individual to enroll in a program for more than the three permitted school years due to a hardship that necessitates additional time to meet the diploma requirements.	Same as the Executive.	Same as the Executive.
Requires a provider to contact individuals who receive a diploma under a program to collect data on the individual's career and educational outcomes and report that data to DEW.	Same as the Executive.	Same as the Executive.
Authorizes DEW to adopt rules for the programs as necessary, including program standards, requirements for determining amounts paid to providers, and guidelines for approving hardship requests for program participants.	Same as the Executive.	Same as the Executive.
Permits an individual enrolled in the Adult Diploma Program or 22+ Adult High School Diploma Program to either complete that program, so long as the individual completes it by June 30, 2027, or complete a new program established by the bill. Requires DEW to pay an eligible institution or eligible provider as required by the program an individual completes.	Same as the Executive.	Same as the Executive.
<b>Fiscal effect: The bill appropriates \$9.8 million in FY 2026 and \$9.9 million in FY 2027 from GRF ALI 200572, Adult Education Programs (see EDUCD2), most of which will be used to support the proposed programs.</b>	<b>Fiscal effect: Same as the Executive, but allocates, less specific earmarks, \$9.3 million in FY 2026 and \$9.4 million in FY 2027 to ALI 200572.</b>	<b>Fiscal effect: Same as the House, but delays payments made from GRF ALI 200572, Adult Education Programs, for the new competency-based educational program until FY 2027.</b>

Executive	As Passed By House	As Reported By Senate Finance
EDUCD148 Ohio Code Scholars Program		
No provision.	No provision.	<div>R.C. 3313.905, (Repeal and reenact)</div> <div>Replaces the five-year Ohio Code-Scholar Pilot Program established in 2021 with a permanent program, outlines permissible uses of the appropriation for the program, requires the Director of Development to oversee the allocation and use of the appropriation and permits the DEW Director to establish guidelines to ensure compliance, requires an annual report on the program, and designates the Southern State Community College as the lead entity to expand the program.</div> <div>Fiscal effect: The bill earmarks \$1,000,000 in FY 2026 and \$1,500,000 in FY 2027 from Fund 5A00 ALI 1956H2, Priority Projects, in the Department of Development budget, to support the program (see DEVCD72).</div>
EDUCD145 Interdistrict open enrollment		
No provision.	No provision.	<div>R.C. 3313.98</div> <div>Exempts a student whose parent is an active duty member of the U.S. Armed Forces stationed in this state from any application deadline established in a school district's interdistrict open enrollment policy.</div>
No provision.	No provision.	<div>Eliminates a provision that permits a district to adopt a resolution that discourages or prohibits its native students from applying to enroll in an adjacent or other district if that district is receiving federal Impact Aid under a repealed federal law and has at least 10% of its students who would have been included in the aid calculation under that law.</div> <div>Fiscal effect: Minimal.</div>



Executive	As Passed By House	As Reported By Senate Finance
<b>EDUCD117 Limit on school district administrative expenses</b>		
	<b>R.C. 3315.063</b>	<b>R.C. 3315.063</b>
No provision.	Prohibits any school district board of education from expending more than 15% of its annual operating budget on administrative salaries and benefits and other costs associated with the district's administrative offices.  <b>Fiscal effect: The vast majority of districts appear to be under the limit based on FY 2024 operating expenditures reported by school districts to DEW. For those that are not, the provision may decrease school district operating expenditures if administrative positions are reduced. On the other hand, overall operating expenditures for a district will not decrease if the district responds by shifting resources to other areas like instruction.</b>	Same as the House.  <b>Fiscal effect: Same as the House.</b>
<b>EDUCD40 Auxiliary services funding</b>		
<b>R.C. 3317.06</b>	<b>R.C. 3317.06</b>	<b>R.C. 3317.06</b>
Permits chartered nonpublic schools to use auxiliary services funding for mental health services.	Same as the Executive.	Same as the Executive.
No provision.	Allows chartered nonpublic schools to use auxiliary services funds to hire retired Ohio peace officers for security services.	Same as the House.
<b>Fiscal effect: None.</b>	<b>Fiscal effect: None.</b>	<b>Fiscal effect: Same as the House.</b>
<b>EDUCD24 Approval deadlines for career-technical education programs</b>		
<b>R.C. 3317.161</b>	<b>R.C. 3317.161</b>	<b>R.C. 3317.161</b>
Eliminates the following deadlines related to approval of career-technical education programs:	Same as the Executive.	Same as the Executive.
(1) The March 1st deadline for a lead district of a career-technical planning district to approve or disapprove a school district's, community school's, or STEM school's career-technical education program application;	(1) Same as the Executive.	(1) Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
(2) The March 15th deadline for a district or school to appeal to DEW the lead district's decision or failure to take action on a career-technical education program application;	(2) Same as the Executive.	(2) Same as the Executive.
(3) The May 15th deadline for DEW to approve or disapprove a career-technical education program for the next fiscal year.	(3) Same as the Executive.	(3) Same as the Executive.
Eliminates DEW's authority to identify circumstances in which it may approve or disapprove a career-technical education program after the May 15th deadline.	Same as the Executive.	Same as the Executive.
<b>Fiscal effect: Provides flexibility to career-technical planning districts to allow them to approve new career-technical education programs year round.</b>	<b>Fiscal effect: Same as the Executive.</b>	<b>Fiscal effect: Same as the Executive.</b>
<b>EDUCD115 Student absences to attend a private driver education course</b>		
	<b>R.C. 3321.043</b>	
No provision.	Requires school districts to excuse, up to eight hours (two hours per day for up to four days), the absence of a high school student to attend a private driver education course. Requires school districts to require any student absent from school under these conditions to complete any classroom assignments that the student misses because of the absence.	No provision.
	<b>Fiscal effect: None.</b>	
<b>EDUCD137 Dyslexia screening</b>		
No provision.	No provision.	No provision.
No provision.	No provision.	No provision.
No provision.	No provision.	No provision.
No provision.	No provision.	No provision.
No provision.	No provision.	No provision.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	No provision.
<b>EDUCD101 Student transportation using mass transit system</b>		
	<b>R.C. 3327.017, 4511.78</b>	
No provision.	Requires city, local, and exempted village school districts that transport students to and from community or chartered nonpublic schools using a mass transit system with a central transfer hub located in a county ranked in the top eight in population according to the most recent decennial census to ensure that any transfer between routes does not occur at the central hub.	No provision.
No provision.	Requires such a mass transit system that regularly transports students to and from school to ensure that the system has either direct routes available or routes that only require one transfer that is not at their central hub.	No provision.
No provision.	Expressly applies the law regarding school districts providing or arranging for the transportation of students using mass transit systems to a municipal school district (the only one of which is the Cleveland Municipal School District).	No provision.
No provision.	Permits a community school to purchase mass transit system passes for students in grades 9-12 and certify to DEW the cost of providing those passes if the school district responsible for transporting those students elects to pay for the cost of the passes instead of directly transporting them for a school year.	No provision.
No provision.	Requires DEW to deduct from a school district's state foundation payment the cost of the passes and pay it to the community school if the school elects to purchase passes for students in grades 9-12.	No provision.

Department of Education and Workforce		Main Operating Appropriations Bill H.B. 96	
Executive	As Passed By House	As Reported By Senate Finance	
	Fiscal effect: A portion of pupil transportation payments may shift from school districts to community schools if districts opt to purchase mass transit passes for students. Potential increase in administrative costs for school districts and mass transit system.		
EDUCD134 Multifunction school activity buses			
		R.C.	3327.08, 3327.10, 4511.01, 4511.75, 4511.76, 4511.77, 4511.771, and 4511.78
No provision.	No provision.	Authorizes school districts, chartered nonpublic schools, and community schools to use a multifunction school activity bus (i.e. a school bus without the stop-arms or typical school bus lights) to transport students between school and other school-related functions or activities.	
No provision.	No provision.	Prohibits a multifunction school activity bus from being used for transporting students between school and home or a designated bus stop.	
No provision.	No provision.	Requires drivers of multifunction school activity buses to meet all the same standards of a school bus driver.	
No provision.	No provision.	Authorizes school district boards of education and governing authorities of educational service centers to purchase multifunction school activity buses in the same manner as other school buses.	
Fiscal effect: Permissive.			
EDUCD17 School bus safety and driver training			
R.C.	3327.101		
Requires, by July 1, 2026, employed school bus and motor van drivers to annually complete six hours of in-service training, rather than four hours as under current law.	No provision.	No provision.	
Requires DEW to develop the curriculum for the in-service training and approve training providers by that date.	No provision.	No provision.	
Legislative Budget Office		LSC   84	
		Office of Research and Drafting	

Executive	As Passed By House	As Reported By Senate Finance
Authorizes the classroom portion of school bus driver recertification training to be conducted online, similar to the online courses for pre-service training and annual in service training under current law.  <b>Fiscal effect: The bill increases the earmarked funding from GRF ALI 200502, Pupil Transportation, for bus driver training by \$3.9 million in FY 2027 in large part to support the increased training requirement (see EDUCD6).</b>	No provision.	No provision.
<b>EDUCD116 Transportation network company services for student transportation</b>		
	<b>R.C. 4925.11, 4925.12, 4925.13</b>	
No provision.	Authorizes a board of education or governing authority of a school to enter into a contract with a transportation network company for the transportation of unaccompanied students if the company meets certain conditions.	No provision.
No provision.	Authorizes a parent, guardian, resource caregiver, or person over 21 acting in loco parentis of a minor to request an eligible TNC to provide transportation for a minor child unaccompanied by that parent, guardian, or person.	No provision.
No provision.	Establishes parameters for company qualifications, driver qualifications, vehicle qualifications and inspections, and active GPS- monitoring during the transportation.  <b>Fiscal effect: Permissive.</b>	No provision.

Executive	As Passed By House	As Reported By Senate Finance
EDUCD123 School district operational revenue and expenditure report		
	R.C. 5705.391, (conforming changes in various sections)	R.C. 5705.391, Section 265.660 (conforming changes in various sections)
No provision.	Reduces from five to three years the duration for operational revenue and expenditure forecasts school districts are required to develop twice annually.	Same as the House.
No provision.	Requires the Auditor of State or DEW to examine the projections to determine whether a district has the potential to incur a deficit during the first two years of the three-year period, rather than the first three years of the five-year period as under current law.	Same as the House.
No provision.	No provision.	Requires each school district board of education to submit appropriations, revenue, and fund balance assumptions contained in the board's budget for that fiscal year, in addition to projections of expenditures, revenues, and fund balances for the three succeeding fiscal years.
No provision.	No provision.	Requires each district board to submit its current budget information and three-year projections by August 31 of each fiscal year and updated information and projections by the last day of February of that fiscal year.
No provision.	No provision.	For FY 2026, requires each school district to make the initial submission of current budget information and three-year projections by October 15, 2025.
No provision.	No provision.	Requires DEW and AOS to jointly adopt rules governing the submission of current budget information and three-year projections.
No provision.	No provision.	Requires the rules to specify the information required for the submissions and any additional financial and operating information necessary for the audits and analyses conducted by the auditor of state or the department, including special and federal funds expenditures, revenues, and balances.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	Adds current budget information to provisions of law where three-year forecasts are used or required.
No provision.	No provision.	Requires DEW and AOS to label projections regarding property tax allocation as "state reimbursement for property tax credits."
	Fiscal effect: May reduce administrative workload for school districts, DEW, and the Auditor of State.	Fiscal effect: Same as the House.
EDUCD83 School District Participation in National Assessment of Education Progress		
Section: 265.390	Section: 265.390	Section: 265.390
Expresses the General Assembly's intention that the DEW Director provide for school district participation in the National Assessment of Educational Progress (NAEP). Requires each selected school and school district to participate.	Same as the Executive.	Same as the Executive.
EDUCD67 Earmark accountability		
Section: 265.400	Section: 265.400	Section: 265.400
Authorizes the DEW Director to request an annual accountability report from any entity that receives a budget earmark under DEW's budget.	Same as the Executive.	Same as the Executive.
Prohibits the provision of funds to an entity until its report for the prior fiscal year has been submitted.	Same as the Executive.	Same as the Executive.
Fiscal effect: Minimal administrative costs in reporting for an entity that receives a budget earmark.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
EDUCD85 Use of volunteers		
Section: 265.420	Section: 265.420	Section: 265.420
Authorizes DEW to use the services of volunteers to accomplish any of its purposes.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
Authorizes the DEW Director to reimburse volunteers for necessary and appropriate expenses in accordance with state guidelines and to designate volunteers as state employees for the purposes of motor vehicle accident liability insurance and for performance of their duties.  <b>Fiscal effect: Depends on the extent of the use of volunteers for reimbursement of expenses. Potential cost savings for DEW if they can utilize volunteers for purposes which they would otherwise need to hire additional employees. This is a continuation of current law.</b>	Same as the Executive.  <b>Fiscal effect: Same as the Executive.</b>	Same as the Executive.  <b>Fiscal effect: Same as the Executive.</b>
<b>EDUCD68 Flexible funding for families and children</b>  <b>Section: 265.430</b>  Permits school districts, community schools, STEM schools, JVSs, ESCs, and county DD boards that receive state aid to transfer portions of their allocations to a flexible funding pool created by a county family and children first council to support the provision of services to families and children.	<b>Section: 265.430</b>  Same as the Executive.	<b>Section: 265.430</b>  Same as the Executive.
<b>EDUCD69 Private Treatment Facility Project</b>  <b>Section: 265.440</b>  Establishes procedures by which Ohio youth who have been assigned to a participating residential treatment center are enrolled in an approved educational program in or near the facility.	<b>Section: 265.440</b>  Same as the Executive.	<b>Section: 265.440</b>  Same as the Executive.



Executive	As Passed By House	As Reported By Senate Finance
Defines participating residential treatment centers as (1) private residential treatment facilities that have contracted with the Department of Youth Services to provide services and which are paid through ALI 470401, RECLAIM Ohio, (2) Abraxas, in Shelby, (3) Paint Creek, in Bainbridge, and (4) F.I.R.S.T., in Mansfield.	Same as the Executive.	Same as the Executive.
Requires that the school district responsible for tuition for a residential child pay the tuition to the provider of the educational programs.	Same as the Executive.	Same as the Executive.
Prohibits a district from including the youth in the district's average daily membership (ADM).	Same as the Executive.	Same as the Executive.
Requires DEW to track the use of funds and monitor the program for educational accountability.	Same as the Executive.	Same as the Executive.
<b>Fiscal effect: In addition to tuition payments, the bill earmarks \$700,000 in each fiscal year from GRF ALI 200550, Foundation Funding - All Students, for the project (see EDUCD56).</b>	<b>Fiscal effect: Same as the Executive.</b>	<b>Fiscal effect: Same as the Executive.</b>
<b>EDUCD108 Financial Literacy and Workforce Readiness Programming Initiative</b>		
	<b>Section: 265.650</b>	
No provision.	Establishes the Financial Literacy and Workforce Readiness Programming Initiative within DEW to operate in FY 2026 and FY 2027 to prepare the next generation in financial literacy, workforce or career readiness, entrepreneurship and other relevant skills to enter and be competitive in the future economy.	No provision.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Requires DEW to distribute funds appropriated for the initiative to the following Junior Achievement affiliate organizations: North Central Ohio, Greater Cleveland, Eastern Ohio, Northwestern Ohio, OKI Partners, and Central Ohio. Requires the organizations to collaborate with local schools, institutions of higher education, local, regional and statewide employers and businesses, subject matter experts, community-based organizations, and other public-private entities or agencies to implement the initiative.	No provision.
No provision.	Requires the initiative to do all of the following:	No provision.
(1) No provision.	(1) Place emphasis on engagement with students, teachers, and schools primarily located in underserved communities, under-resourced rural areas, or economically disadvantaged populations.	(1) No provision.
(2) No provision.	(2) Increase capacity and resources to each of the participating organizations to provide programming designed to engage more students in the geographic areas of the participating organizations.	(2) No provision.
(3) No provision.	(3) Increase the number of students measurably impacted by the participating organization's services and the number of counties where services are offered.	(3) No provision.
(4) No provision.	(4) Assist students in grades 9-12 with direct entry into the workforce, access to higher education, or in-demand job training.	(4) No provision.
(5) No provision.	(5) Assist participating students in creating and implementing career pathways.	(5) No provision.
(6) No provision.	(6) Strengthen each participating organization's capacity and resources to collectively provide up to 10 student-focused engagement events meeting certain requirements in the northeast and central portions of the state.	(6) No provision.

Executive	As Passed By House	As Reported By Senate Finance
	Fiscal effect: The bill earmarks \$1.25 million in each fiscal year from GRF ALI 200597, Program and Project Support, to support the program (see EDUCD104).	
EDUCD144 Aspire Program transfer		
		Section: 525.00
No provision.	No provision.	Transfers the administration of the Aspire Program from ODHE to DEW by July 1, 2026 (See BORCD12).
No provision.	No provision.	Authorizes the transfer of ODHE employees whose primary duties include administering the program and staff resources used to administer the program to DEW.
No provision.	No provision.	Authorizes the OBM Director to make budget and accounting changes to implement the program's transfer.
		Fiscal effect: The bill appropriates \$6,322,267 in FY 2027 from GRF ALI 200572, Adult Education Programs, to support the program (See EDUCD2 and BORCD12).
EDUCD112 Pupil Transportation Pilot Program		
	Section: 620.10, 620.11	Section: 620.10, 620.11
No provision.	Amends Section 265.550 of H.B. 33 of the 135th G.A. to extend to FY 2026 and FY 2027 the operation of the Montgomery County Pupil Transportation Pilot Program, under which an educational service center provides transportation to qualifying students in lieu of the students receiving transportation from their resident school district.	Same as the House, but only extends the operation of the program to FY 2026.
No provision.	Requires DEW to evaluate the program and report its findings by September 15, 2027.	Same as the House, but changes the date by which DEW must complete the evaluation and report to September 15, 2026.
No provision.	No provision.	Permits the educational service center (ESC) serving the Montgomery County Pupil Transportation Pilot Program to transport a student to and from that student's place of employment, in addition to a student's place of residence.

Executive	As Passed By House	As Reported By Senate Finance
	Fiscal effect: The bill earmarks \$250,000 in each fiscal year from GRF ALI 200502, Pupil Transportation, to support the pilot program (see EDUCD6).	Fiscal effect: Same as the House, but earmarks \$250,000 in FY 2026 only (EDUCD6).
EDUCD98    Transportation workgroup	R.C.        3327.18	Section:    733.XXX
No provision.	Requires the DEW Director to establish a workgroup on student transportation to annually monitor and review the student transportation system and develop recommendations for changes to better meet the transportation needs of Ohio students.	Same as the House, but requires the workgroup to monitor and review student transportation system during the 2025-2026 school year only.
No provision.	Requires the workgroup to consist of members selected by the Director, including representatives from the following: (1) the chairpersons of the House and Senate committees that primarily consider primary and secondary education legislation; (2) the ranking members of those committees; (3) school districts from rural, small town, suburban, and urban typologies; (4) career-technical education centers; (5) educational service centers; (6) community schools; (7) chartered nonpublic schools; and (8) the Ohio Association for Pupil Transportation.	Same as the House.
No provision.	No provision.	Requires the transportation workgroup to conduct a study of and develop recommendations regarding the feasibility of a school district to transport students enrolled in a community school or nonpublic school on days that the community school or nonpublic school is open for operation with students in attendance but the school district is not.
No provision.	Requires the workgroup to submit a report on its findings to the Governor and General Assembly by June 30, 2026, and annually thereafter.	Same as the House, but requires the workgroup to disband following the report's submission, rather than generally monitoring and reviewing the system and issuing an annual report.

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Executive	As Passed By House	As Reported By Senate Finance	
	Fiscal effect: May increase DEW administrative costs to support the workgroup's activities.	Fiscal effect: Same as the House, but only for FY 2026.	
<u>Appropriation Language</u>			
<b>EDUCD70   Career-Technical Education</b>			
<b>Section:   265.20</b>	<b>Section:   265.20</b>	<b>Section:   265.20</b>	
Requires DEW to use a portion of GRF ALI 200416, Career Technical Education, to provide matching funds related to federal CTE assistance.	Same as the Executive.	Same as the Executive.	
<b>EDUCD71   Information Technology Development and Support</b>			
<b>Section:   265.30</b>	<b>Section:   265.30</b>	<b>Section:   265.30</b>	
Requires that GRF ALI 200420, Information Technology Development and Support, be used to support the development and implementation of information technology solutions designed to improve the performance and services provided by DEW.	Same as the Executive.	Same as the Executive.	
Permits this ALI to also be used to support data-driven decision-making and communicate academic content standards and curriculum models through the Internet.	Same as the Executive.	Same as the Executive.	
<b>EDUCD3   School Management Assistance</b>			
<b>Section:   265.40</b>	<b>Section:   265.40</b>	<b>Section:   265.40</b>	
Requires that GRF ALI 200422, School Management Assistance, be used by DEW to provide fiscal technical assistance and in-service education for school district management personnel and to administer, monitor, and implement the fiscal caution, fiscal watch, and fiscal emergency provisions of the Revised Code.	Same as the Executive.	Same as the Executive.	

Executive	As Passed By House	As Reported By Senate Finance
<b>EDUCD72   Policy Analysis</b>		
<b>Section:   265.50</b>	<b>Section:   265.50</b>	<b>Section:   265.50</b>
Requires DEW to use GRF ALI 200424, Policy Analysis, to support a system of administrative and statistical education information to be used for policy analysis, including reports, analyses, and briefings.	Same as the Executive.	Same as the Executive.
Requires a portion of the ALI to be used to maintain a longitudinal database to support the assessment of the impact of policies and programs on Ohio's education and workforce development systems.	Same as the Executive.	Same as the Executive.
Requires funded research efforts to be used to supply information and analysis to and in consultation with the General Assembly and other state policymakers, including OBM and LSC.	Same as the Executive.	Same as the Executive.
<b>EDUCD4   Ohio Educational Computer Network</b>		
<b>Section:   265.60</b>	<b>Section:   265.60</b>	<b>Section:   265.60</b>
Requires that GRF ALI 200426, Ohio Educational Computer Network, be used by DEW to maintain a system of information technology throughout Ohio and to provide technical assistance for such system. Makes the following earmarks:	Same as the Executive.	Same as the Executive.
(1) Up to \$8,425,500 in each fiscal year to support connection of all public school buildings and participating chartered nonpublic schools to the state's education network, to each other, and to the internet.	(1) Same as the Executive.	(1) Same as the Executive.
(2) Up to \$6,305,000 in each fiscal to support the activities of designated information technology centers and to monitor and support the quality of data submitted to DEW.	(2) Same as the Executive.	(2) Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
<p>(3) Up to \$1,650,000 in each fiscal year to support cybersecurity initiatives led by the Management Council of the Ohio Computer Education Network in public and nonpublic schools. Requires DEW to consult with the Governor's Cybersecurity Strategic Advisor in determining specific programs and initiatives to support.</p> <p>Requires that the remainder of the ALI be used to support a network of uniform and compatible computer-based information and instructional systems, the teacher student linkage/roster verification process, and the electronic sharing of student records and transcripts between entities.</p>	<p>(3) Same as the Executive.</p> <p>Same as the Executive.</p>	<p>(3) Same as the Executive.</p> <p>Same as the Executive.</p>
<p><b>EDUCD73 Academic Standards</b></p> <p><b>Section: 265.70</b></p> <p>Makes the following earmarks from GRF ALI 200427, Academic Standards:</p> <p>(1) Up to \$1,000,000 in FY 2026 to develop an integrated model curriculum that includes English language arts, social studies, and civics education, including support for content, instruction, and assessment.</p> <p>(2) Up to \$500,000 in FY 2027 to develop and deploy professional learning for successful implementation of the integrated model curriculum to be delivered through the learning management system and regional partners.</p> <p>Requires the remainder of the ALI be used to develop and communicate academic content standards and curriculum models to school districts and to develop professional development programs and other tools on those standards and curricula.</p>	<p><b>Section: 265.70</b></p> <p>Same as the Executive, but makes the following changes to the earmarks:</p> <p>(1) Same as the Executive, but decreases the earmark to \$500,000 in FY 2026.</p> <p>(2) No provision.</p> <p>Same as the Executive.</p>	<p><b>Section: 265.70</b></p> <p>No provision.</p> <p>(1) No provision.</p> <p>(2) No provision.</p> <p>Same as the Executive, but requires all of the ALI to be used for this purpose.</p>

Executive	As Passed By House	As Reported By Senate Finance
<b>EDUCD74   Student Assessment</b>		
<b>Section:    265.80</b>  Earmarks up to \$622,713 each fiscal year from GRF ALI 200437, Student Assessment, to reimburse a portion of the costs associated with Advanced Placement and College-Level Examination Program tests for low-income students. Requires districts and schools to pay the remainder of the costs using other funds if the funds provided through this set-aside and federal funds are not sufficient to cover the costs of the exams.  Requires the remainder of the ALI to be used for the costs of state achievement assessments and similar purposes. Permits these funds to be used to update and develop diagnostic assessments for students in grades K-3 and readiness assessments for students in grades 3 and higher.  Permits the OBM Director to transfer the available balance of other GRF ALIs in DEW's budget to this ALI if the DEW Director indicates to the OBM Director that additional funds are needed to fully fund mandated assessments.	<b>Section:    265.80</b>  Same as the Executive.	<b>Section:    265.80</b>  Same as the Executive.
<b>EDUCD75   Accountability/Report Cards</b>		
<b>Section:    265.90</b>  Requires DEW to use a portion of GRF ALI 200439, Accountability/Report Cards in each fiscal year to train specialists and educators in the use of the value added progress dimension and the use of data as it relates to improving student achievement. Allows such training to include teacher and administrator professional development in the use of data to improve instruction and student learning and understanding teacher value-added reports.	<b>Section:    265.90</b>  Same as the Executive.	<b>Section:    265.90</b>  Same as the Executive.



Executive	As Passed By House	As Reported By Senate Finance
Requires DEW to use the remainder of the ALI to incorporate a statewide value-added progress dimension into performance ratings for school districts and to develop an accountability system that includes school report cards, funding and expenditure accountability reports, teacher value-added reports, teacher student linkage/roster verification, and the performance management section of DEW's web site.	Same as the Executive.	Same as the Executive.
<b>EDUCD76 Education Management Information System</b>		
<b>Section: 265.100</b>	<b>Section: 265.100</b>	<b>Section: 265.100</b>
Requires DEW to use GRF ALI 200446, Education Management Information System, to improve the Education Management Information System (EMIS) and makes the following earmarks:	Same as the Executive.	Same as the Executive.
(1) Up to \$405,000 in each fiscal year to support grants to information technology centers for EMIS professional development for districts and school personnel, with a focus on data submission and data quality.	(1) Same as the Executive.	(1) Same as the Executive.
(2) Up to \$950,000 in each fiscal year for distribution to designated information technology centers for data processing, storage, and transfer costs. Allows such costs to include personnel, hardware, software development, communications connectivity, professional development, and support services.	(2) Same as the Executive.	(2) Same as the Executive.
Requires the remainder of the ALI to be used to develop and support the data definitions and standards outlined in EMIS guidelines, implement recommendations of the EMIS Advisory Council and the DEW Director, enhance data quality assurance practices, and support responsibilities related to school report cards and value-added progress dimension calculations.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
<b>EDUCD91 Educator and Principal Preparation</b>		
<b>Section: 265.110</b>	<b>Section: 265.110</b>	<b>Section: 265.110</b>
Makes the following earmarks of GRF ALI 200448, Educator and Principal Preparation:	Same as the Executive, but makes the following changes:	Same as the House, but makes the following changes:
(1) Up to \$5,000,000 in each fiscal year to support the Principal Apprenticeship Program (see EDUCD55). Permits awards of the program to be used by recipients for award-related expenses according to DEW guidelines.	(1) No provision.	(1) No provision.
(2) Up to \$1,612,500 in each fiscal year for DEW, in consultation with ODVS, to support the Ohio Military Veterans Educator Program. Permits the program to do all of the following:	(2) Same as the Executive.	(2) Same as the Executive.
(a) Administer a grant program for higher education institutions for financial incentives and assistance for military individuals to enroll or complete an educator preparation program;	(a) Same as the Executive.	(a) Same as the Executive.
(b) Subsidize costs for military individuals to complete college coursework or professional development in order to obtain an alternative military educator license or to advance to a professional license;	(b) Same as the Executive.	(b) Same as the Executive.
(c) Provide funds to public schools, educational service centers, and county boards of developmental disabilities supporting recruitment of eligible military individuals;	(c) Same as the Executive.	(c) Same as the Executive.
(d) Reimburse public schools, educational service centers, and county boards of developmental disabilities that pay financial bonuses to eligible military individuals who complete at least one year of employment with the school; and	(d) Same as the Executive.	(d) Same as the Executive.
(e) In consultation with ODVS, establish and support the Ohio Military Veteran Educators Fellowship Pilot Program.	(e) Same as the Executive.	(e) Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
(3) Up to \$350,993 in FY 2026 and \$364,254 in FY 2027 for DEW to monitor and support Ohio's State System of Support under federal law.	(3) Same as the Executive.	(3) Same as the Executive.
(4) \$2,000,000 in each fiscal year to support Teach for America.	(4) Same as the Executive.	(4) No provision.
(5) No provision.	(5) Up to \$250,000 in each fiscal year to support the SmartOhio Financial Literacy Program at the University of Cincinnati.	(5) No provision.
(6) \$200,000 in each fiscal year to support FASTER Saves Lives training for selected school staff.	(6) Same as the Executive.	(6) Same as the Executive.
Permits recipients to use awards for award-related expenses for up to two years from the date of the award.	Same as the Executive.	Same as the Executive.
<b>EDUCD77 Community Schools and Choice Programs</b>		
<b>Section: 265.120</b>	<b>Section: 265.120</b>	<b>Section: 265.120</b>
Permits DEW to use GRF ALI 200455, Community Schools and Choice Programs, for the oversight and support of community schools, their sponsors, and nonpublic schools; the administration of school choice programs; and to support the sponsor evaluation system.	Same as the Executive.	Same as the Executive.
<b>EDUCD125 STEM Initiatives</b>		
	<b>Section: 265.125</b>	
No provision.	Requires GRF ALI 200457, STEM Initiatives, to be distributed to the Alliance for Working Together Foundation to expand STEAM to Career programming for youth and adult students.	No provision.
<b>EDUCD5 Education Technology Resources</b>		
<b>Section: 265.130</b>	<b>Section: 265.130</b>	<b>Section: 265.130</b>
Makes the following earmarks to GRF ALI 200465, Education Technology Resources:	Same as the Executive.	Same as the Executive, but makes the following changes:

Executive	As Passed By House	As Reported By Senate Finance
(1) Up to \$2,500,000 in each fiscal year for the Union Catalog and InfoOhio Network to support the provision of electronic resources with priority given to resources that support the teaching of state academic content standards in all public schools and resources in support of Ohio's Plan to Raise Literacy Achievement. Requires DEW to consider coordinating the allocation of these moneys with the efforts of Libraries Connect Ohio, whose members include OhioLINK, the Ohio Public Information Network, and the State Library of Ohio.	(1) Same as the Executive.	(1) Same as the Executive.
(2) Up to \$1,778,879 in each fiscal year to provide grants to educational television stations working with partner education technology centers to provide public schools with instructional resources and services aligned with state academic content standards. Requires that such resources and services be based upon the advice and approval of DEW, based on a formula developed in consultation with educational television stations and educational technology centers.	(2) Same as the Executive.	(2) No provision.
Requires that the remainder be used to support the training, technical support, guidance, and assistance with compliance reporting to school districts and public libraries applying for federal E-Rate funds; for oversight and guidance of school district technology plans; for support to district technology personnel; and for support of the development, maintenance, and operation of a network of computer-based information and instructional systems.	Same as the Executive.	No provision.

Executive	As Passed By House	As Reported By Senate Finance
<b>EDUCD92    Industry-Recognized Credentials High School Students</b> <b>Section:    265.140</b>  Requires public schools to inform students enrolled in career-technical education courses that lead to an industry-recognized credential about the opportunity to earn these credentials. Requires the educating entity to pay for the cost of the credential.  Requires DEW and the Governor's Office of Workforce Transformation to use GRF ALI 200478, Industry-Recognized Credentials High School Students, to support the Innovative Workforce Incentive Program. Requires that DEW pay public schools \$725 for each qualifying credential earned in the preceding year. Requires DEW to prorate the payments if the appropriation is insufficient.	<b>Section:    265.140</b>  Same as the Executive.    Same as the Executive.	<b>Section:    265.140</b>  Same as the Executive.    Same as the Executive.
<b>EDUCD6    Pupil Transportation</b> <b>Section:    265.150</b>  Makes the following earmarks to GRF ALI 200502, Pupil Transportation:  (1) Up to \$1,088,930 in FY 2026 and up to \$4,988,930 in FY 2027 for DEW to support training for prospective and experienced school bus drivers (see EDUCD17) and to expand access to advanced driver training for school bus drivers. Permits a portion of these funds to also be used to pay costs associated with enrolling bus drivers in the Retained Applicant Fingerprint Database (RAPBACK) continuous criminal record monitoring service.  (2) Up to \$176,897,678 in FY 2026 and \$194,820,866 in FY 2027 for special education transportation reimbursements to school districts, ESCs, and county DD boards (see EDUCD87).	<b>Section:    265.150</b>  Same as the Executive, but makes the following changes:  (1) Same as the Executive, but decreases the earmark in FY 2027 to \$1,088,930 and removes the express authority for DEW to use the earmark for the additional school bus driver training in EDUCD17 (removed by the House) and to expand access to advanced bus driver training.    (2) Same as the Executive, but decreases the earmark to \$172,897,678 in FY 2026 and \$183,820,866 in FY 2027 (see EDUCD87) and makes conforming changes in recognition of the temporary provisions in the House school funding plan (see EDUCD26).	<b>Section:    265.150</b>  Same as the House, but makes the following changes:  (1) Same as the House.    (2) Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
(3) No provision.	(3) Up to \$450,000 in each fiscal year to support the Rural Transportation Grant Program (see EDUCD122).	(3) No provision.
(4) No provision.	(4) Up to \$250,000 in each fiscal year to support the Montgomery County Pupil Transportation Pilot Program established in Section 265.550 of H.B. 33 of the 135th G.A (see EDUCD112).	(4) Same as the House, but limits the earmark to \$250,000 in FY 2026 (see EDUCD112).
Requires that the remainder of the appropriation be used for pupil transportation formula payments.	Same as the Executive, but requires the remainder to be used to distribute formula aid generally under the temporary provisions in the House school funding plan (see EDUCD26).	Same as the Executive.
Requires a school district, if the person in charge of a pupil accepts the offer of payment in lieu of providing transportation, to pay that person not less than 50% and not more than the average cost of pupil transportation for the previous school year as determined by DEW.	Same as the Executive.	Same as the Executive.
<b>EDUCD7    School Meal Programs</b>		
<b>Section:    265.160</b>	<b>Section:    265.160</b>	<b>Section:    265.160</b>
Requires that GRF ALI 200505, School Meal Programs, be used to provide reimbursements to make reduced-price school meals free and to provide matching funds to obtain federal funds for the school lunch program.	Same as the Executive.	Same as the Executive.
Permits any remaining appropriation to be used to partially reimburse school buildings required to have a school breakfast program and to support the Summer EBT Program in coordination with the Department of Job and Family Services.	Same as the Executive.	Same as the Executive.
<b>EDUCD78    Auxiliary Services</b>		
<b>Section:    265.170</b>	<b>Section:    265.170</b>	<b>Section:    265.170</b>
Earmarks up to \$2,600,000 in each fiscal year of GRF ALI 200511, Auxiliary Services, for nonpublic secondary school student participation in the College Credit Plus Program.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
Requires the remainder of the appropriation be used for auxiliary services for chartered nonpublic schools. Permits school districts or chartered nonpublic schools to use auxiliary services funding to provide diagnostic or therapeutic mental health services to students enrolled in chartered nonpublic schools at any time during FY 2026 (see EDUCD40).	Same as the Executive.	Same as the Executive.
<b>EDUCD79    Nonpublic Administrative Cost Reimbursement</b>		
<b>Section:    265.180</b>	<b>Section:    265.180</b>	<b>Section:    265.180</b>
Requires that GRF ALI 200532, Nonpublic Administrative Cost Reimbursement, be used to reimburse chartered nonpublic schools for their administrative costs associated with maintaining their state charter.	Same as the Executive.	Same as the Executive.
Requires that reimbursements not exceed \$475 per student for each school year.	Same as the Executive.	Same as the Executive.
<b>EDUCD93    Special Education Enhancements</b>		
<b>Section:    265.190</b>	<b>Section:    265.190</b>	<b>Section:    265.190</b>
Makes the following earmarks from GRF ALI 200540, Special Education Enhancements:	Same as the Executive, but makes the following changes:	Same as the Executive, but makes the following changes to the earmarks:
(1) Up to \$33,945,594 in each fiscal year to fund special education and related services for school-age children at county DD boards and state institutions (see EDUCD90). Requires that DEW reduce the calculated amounts proportionately if the earmark is not sufficient.	(1) Same as the Executive, but makes conforming changes in recognition of the temporary provisions in the House school funding plan (see EDUCD26).	(1) Same as the Executive.
(2) Up to \$1,350,000 in each fiscal year for parent mentoring programs.	(2) Same as the Executive.	(2) Same as the Executive.
(3) Up to \$3,000,000 in each fiscal year for school psychology interns.	(3) Same as the Executive.	(3) Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
<p>(4) Up to \$1,000,000 in each fiscal year to be used by DEW to build capacity to deliver a regional system of training, support, coordination, and direct service for secondary transition services for students with disabilities beginning at age 14.</p> <p>Requires DEW to use the remainder of the ALI to distribute preschool special education funding for school districts and state institutions (see EDUCD88).</p>	<p>(4) Same as the Executive.</p>	<p>(4) No provision. (Funding for this purpose is provided under GRF ALI 415506, Services for Individuals with Disabilities (see OODCD8).)</p>
<p>Requires school districts, ESCs, county DD boards, and institutions serving preschool children with disabilities to adhere to Ohio's early learning program standards, to participate in and be rated through the Step Up to Quality program, to document child progress using research-based indicators, and to report results annually.</p>	<p>Same as the Executive, but also prohibits a school district's preschool special education payments in FY 2026 and 2027 from being less than a district received in FY 2025 (see EDUCD88) and makes conforming changes in recognition of the temporary provisions in the House school funding plan (see EDUCD26).</p> <p>Same as the Executive.</p>	<p>Same as the Executive.</p> <p>Replaces the Executive provision with a provision that requires school districts that serve preschool special education students and either receive Early Childhood Education Grant Program funds or provide publicly funded child care, ESCs, county DD boards, and institutions serving preschool children with disabilities to adhere to the Step Up to Quality program.</p>
<p><b>EDUCD58 Career-Technical Education Enhancements</b></p> <p><b>Section: 265.200</b></p> <p>Makes the following earmarks to GRF ALI 200545, Career-Technical Education Enhancements:</p> <p>(1) Up to \$16,325,000 in each fiscal year for career awareness and exploration funds (see EDUCD20). Requires DEW to prorate the awards if the earmark is not sufficient.</p> <p>(2) Up to \$2,563,000 in each fiscal year to fund grants for secondary career-technical education at correctional institutions and Ohio Deaf and Blind Education Services.</p>	<p><b>Section: 265.200</b></p> <p>Same as the Executive, but makes the following changes to the earmarks:</p> <p>(1) No provision.</p> <p>(2) Same as the Executive.</p>	<p><b>Section: 265.200</b></p> <p>Same as the Executive, but makes the following changes to the earmarks:</p> <p>(1) Same as the Executive, but decreases the earmark to up to \$5,000,000 in each fiscal year (see EDUCD20).</p> <p>(2) Same as the Executive.</p>



Executive	As Passed By House	As Reported By Senate Finance
(3) Up to \$9,600,000 in each fiscal year for DEW to fund competitive grants to tech prep regional centers that expand the number of students with access to career-technical education. Requires the grants to be used to directly support career services provided to students enrolled in school districts, community and STEM schools, and affiliated higher educations, including the purchase of equipment.	(3) Same as the Executive.	(3) Replaces the Executive provision with a provision that earmarks up to \$4,000,000 in each fiscal year for competitive grants to an entity in each of the seven JobsOhio regions to expand the number of students with access to career-technical education, to support technical assistance to schools and districts in the provision and expansion of career-technical education, to provide mentoring and career planning and advising to students, and to support adults who have a high school diploma but have never enrolled in post-secondary education and allows the grants to be used by recipients for award-related expenses for a period of up to two years from the date of the award.
(4) Up to \$600,000 in each fiscal year to fund the Agriculture 5th Quarter Project.	(4) Same as the Executive.	(4) Same as the Executive.
(5) Up to \$650,000 in each fiscal year to support career planning and reporting through the OhioMeansJobs website.	(5) Same as the Executive.	(5) Same as the Executive, but decreases the earmark to up to \$500,000 in each fiscal year.
(6) \$250,000 in each fiscal year for the Ohio ProStart school restaurant program.	(6) Same as the Executive.	(6) Same as the Executive.
(7) No provision.	(7) \$150,000 in each fiscal year for the Fairfield County Workforce Center to support pre-apprenticeship program costs, including those for instructors, certification exams, books, software licenses, and tools needed for students.	(7) No provision.
(8) No provision.	(8) \$100,000 in each fiscal year for Tech Corps to support career-connected rural computer science programming.	(8) No provision.
(9) No provision.	(9) \$250,000 in each fiscal year for DEW, in partnership with the Department of Higher Education, to fund grants supporting early childhood to post-secondary regional partnerships that connect education and the workforce. Requires grants to be awarded using a formula to be determined by DEW.	(9) No provision.

Executive	As Passed By House	As Reported By Senate Finance
<b>EDUCD56    Foundation Funding - All Students</b>		
<b>Section:    265.210</b>	<b>Section:    265.210</b>	<b>Section:    265.210</b>
Makes the following earmarks from GRF ALI 200550, Foundation Funding - All Students:	Same as the Executive, but makes the following changes:	Same as the House, but makes the following changes:
(1) An amount calculated by DEW in each fiscal year from formula aid to traditional school districts, JVSDs, and community and STEM schools for a payment to support exceptionally high costs associated with individual special education students.	(1) Same as the Executive, but makes conforming changes in recognition of the temporary provisions in the House school funding plan (see EDUCD26).	(1) Same as the Executive.
(2) Up to \$5,733,404 in each fiscal year for gifted education at educational service centers (ESCs), distributed through the unit-based methodology in place prior to FY 2010.	(2) Same as the Executive.	(2) Same as the Executive.
(3) Up to \$49,152,105 in FY 2026 and up to \$51,023,465 in FY 2027 for operational reimbursement of ESCs (see EDUCD89).	(3) Same as the Executive.	(3) Same as the Executive.
(4) Up to \$3,500,000 in each fiscal year to ESCs for school improvement initiatives and to provide technical assistance to schools and districts. Permits DEW to distribute these funds through competitive grants.	(4) Same as the Executive.	(4) Same as the Executive.
(5) Up to \$7,000,000 in each fiscal year for power plant valuation adjustments (see EDUCD59). Allows the DEW Director to reallocate excess funds from other purposes in ALI 200550 if this earmark is insufficient.	(5) Same as the Executive.	(5) Same as the Executive.
(6) Up to \$12,400,000 in FY 2026 and up to \$12,800,000 in FY 2027 for the administration of state scholarship programs.	(6) Same as the Executive.	(6) Same as the Executive, but decreases the earmark to up to \$10,400,000 in FY 2026 and up to \$10,800,000 in FY 2027.
(7) Up to \$1,000,000 in each fiscal year for the Cleveland Municipal School District to provide tutorial assistance. Requires CMSD to report the use of these funds in its three-year continuous improvement plan.	(7) Same as the Executive.	(7) Same as the Executive.
(8) Up to \$3,000,000 in each fiscal year for payment of the College Credit Plus Program for home-educated students.	(8) Same as the Executive.	(8) Same as the Executive, but increases the earmark to up to \$3,500,000 in each fiscal year.

Executive	As Passed By House	As Reported By Senate Finance
(9) An amount in each fiscal year for payment of formula aid to JVSDs (see EDUCD28).	(9) No provision. (Payments to JVSDs, however, will be made from the remainder of ALI 200550 used to distribute formula aid, in recognition of the temporary provisions in the House school funding plan. See EDUCD28.)	(9) Same as the Executive.
(10) Up to \$700,000 in each fiscal year for a program to pay for educational services for youth assigned by a juvenile court or other authorized agency to a facility in the Private Treatment Facility Project (see EDUCD69).	(10) Same as the Executive.	(10) Same as the Executive.
(11) An amount to pay college-preparatory boarding schools a per-pupil boarding amount.	(11) Same as the Executive.	(11) Same as the Executive.
(12) Up to \$1,000,000 in each fiscal year for duties and activities related to the establishment of academic distress commissions, to provide support and assistance to academic distress commissions, and to provide technical assistance and tools to support districts subject to academic distress commissions.	(12) Same as the Executive.	(12) No provision.
(13) Up to \$1,500,000 in each fiscal year for the Ohio STEM Learning Network to support the expansion of free STEM programming aligned to Ohio's STEM priorities, to create regional STEM supports targeting underserved student populations, and to support the Ohio STEM Committee's STEM school designation process.	(13) Same as the Executive.	(13) Same as the Executive.
(14) Up to \$1,500,000 in each fiscal year for the Stay in the Game! Network and efforts to reduce chronic absenteeism.	(14) Same as the Executive.	(14) No provision.
(15) No provision.	(15) Up to \$750,000 in FY 2026 to make payments for the Aim Higher Pilot Program (see EDUCD109).	(15) Same as the House.
Requires the remainder of the ALI to be used to distribute formula aid to schools.	Same as the Executive, but makes conforming changes in recognition of the temporary provisions in the House school funding plan (see EDUCD26 and EDUCD29).	Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
Establishes that the primary purpose of GRF ALIs 200502, Pupil Transportation, and 200550 Foundation Funding - All Students, other than specific set-asides, is to pay state formula aid obligations to public schools and state scholarship programs. Requires the DEW Director to seek approval from the OBM Director to transfer appropriations if necessary to meet state formula aid obligations.	Same as the Executive.	Same as the Executive.
Authorizes the payment of school operating funds in amounts substantially equal to those made in the prior year until changes to the school funding formulas take effect.	Same as the Executive.	Same as the Executive.
<b>EDUCD1    Literacy Improvement</b>		
<b>Section:    265.250</b>	<b>Section:    265.250</b>	<b>Section:    265.250</b>
Requires GRF ALI 200566, Literacy Improvement, to support literacy activities to align state, local, and federal efforts in order to bolster all students' reading success. Permits the distribution of funds to ESCs to establish and support regional literacy professional development teams. Permits a portion of this amount be used for DEW's administration of the program.	Same as the Executive.	Same as the Executive.
<b>EDUCD94    Literacy coaches</b>		
<b>Section:    265.250</b>	<b>Section:    265.250</b>	<b>Section:    265.250</b>
Requires Fund 7017 ALI 2006A7, Literacy Coaches, to be used for coaches to provide literacy supports to school districts, community schools, and STEM schools with the lowest rates of proficiency in literacy based on their performance on the English language arts assessments. Requires the coaches to be trained in the science of reading and evidence-based strategies for effective literacy instruction and intervention, and requires them to implement Ohio's Coaching Model as described in Ohio's Plan to Raise Literacy Achievement. Requires the coaches to be under the direction of, but not employed by DEW.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
<b>EDUCD2    Adult Education Programs</b>		
<b>Section:    265.260</b>	<b>Section:    265.260</b>	<b>Section:    265.260</b>
Requires a portion of GRF ALI 200572, Adult Education Programs, to be used to make payments for competency-based adult education (see EDUCD12).	Same as the Executive.	Same as the Executive, but delays payments made from GRF ALI 200572, Adult Education Programs, for the new competency-based educational program until FY 2027 (See EDUCD12).
Requires career-technical planning districts (CTPDs) to reimburse first-time takers of a nationally recognized high school equivalency examination approved by DEW for application or examination fees in excess of \$40, up to a maximum reimbursement of \$80. Requires each CTPD to designate a site or sites where individuals may register and take an approved examination and to offer career counseling services for each individual that registers for the examination. Permits a portion of the ALI to reimburse the Department of Youth Services and the Department of Rehabilitation and Correction for individuals in these facilities who have taken the approved examination for the first time.	Same as the Executive.	Same as the Executive.
Permits DEW to encumber any unexpended funds in each fiscal year, which remain available for payment within two years of the fiscal year in which the funds were originally appropriated.	Same as the Executive.	No provision.
No provision.	Earmarks \$7,083,000 in FY 2027 from GRF ALI 200572, Adult Education, to support the Aspire program, which supports adult basic and literacy education instructional programs. Requires that supported programs satisfy the state match and maintenance of effort requirements for the state-administered grant program. Authorizes funds to be used to support students that speak English as their second language. (FY 2026 funding for this purpose is provided under GRF ALI 235443, Aspire - State, in the Department of Higher Education budget (see BORCD12).)	Same as the House, but decreases the earmark to \$6,322,267 in FY 2027.

Executive	As Passed By House	As Reported By Senate Finance
Requires a portion of the ALI to be used for program administration, technical assistance, support, research, and evaluation of adult education programs, including high school equivalency examinations approved by DEW.	Same as the Executive.	Same as the Executive.
<b>EDUCD80    Half-Mill Maintenance Equalization</b>		
<b>Section:    265.270</b> Requires GRF ALI 200574, Half-Mill Maintenance Equalization, to be used to make payments under the Half- Mill Maintenance Equalization Program, which provides funds to equalize below average per-pupil tax revenues from the one-half mill levy required of districts to help pay for maintenance costs of new or renovated buildings financed through the Classroom Facilities Assistance Program.	<b>Section:    265.270</b> Same as the Executive.	<b>Section:    265.270</b> Same as the Executive, but requires DEW to prorate the payments if the appropriation is insufficient.
<b>EDUCD64    Adaptive Sports Program</b>		
<b>Section:    265.270</b> Requires GRF ALI 200576, Adaptive Sports Program, to be used by DEW, in collaboration with the Adaptive Sports Program of Ohio, to fund the following:	<b>Section:    265.270</b> Same as the Executive, but makes the following changes:	<b>Section:    265.270</b> Same as the House.
(1) Adaptive sports programs in school districts across the state.	(1) Same as the Executive.	(1) Same as the Executive.
(2) Intercollegiate adaptive athletics programs that provide opportunities for competitive wheelchair and adaptive sports to postsecondary students with disabilities.	(2) No provision.	(2) No provision.
<b>EDUCD104    Program and Project Support</b>		
No provision.	<b>Section:    265.275</b> Makes the following earmarks to GRF ALI 200597, Program and Project Support:	No provision.
(1) No provision.	(1) \$1,250,000 in each fiscal year for the Financial Literacy and Workforce Readiness Programming Initiative (see EDUCD108).	(1) No provision.

Executive	As Passed By House	As Reported By Senate Finance
(2) No provision.	(2) \$400,000 in each fiscal year for the Girl Scout Councils of Ohio to support the Trailblazers in Training: Preparing Girls for Tomorrow's Workforce program.	(2) No provision.
(3) No provision.	(3) \$250,000 in each fiscal year for the National Inventors Hall of Fame to expand STEM summer learning opportunities for students in grades K-6. Requires the funds to support the enrollment of economically disadvantaged students at Camp Invention sites.	(3) No provision.
(4) No provision.	(4) \$250,000 in each fiscal year for the Stark Education Partnership to support the Stark County Career Connected Learning program. Requires the funds to assist participating Stark County schools in providing career counselors or career champions for all students and for the purchase and implementation of YouScience career assessments.	(4) No provision.
(5) No provision.	(5) \$150,000 in each fiscal year for the Ohio Valley Youth Network to support its Sycamore Youth Center Education Enrichment and Life Skills After Schools Program.	(5) No provision.
(6) No provision.	(6) \$50,000 in each fiscal year for Shoes 4 the Shoeless to provide shoes and socks to children in need.	(6) No provision.
(7) No provision.	(7) \$50,000 in each fiscal year for The Legacy Project of Stark to support personnel, materials, and program expansion costs associated with its school-based mentoring program.	(7) No provision.
(8) No provision.	(8) \$400,000 in FY 2026 for the Showers Family Foundation to support the high school education of students with multiple disabilities, including Autism and Down Syndrome. Requires the Foundation to provide a local match of the same amount to receive the state funds.	(8) No provision.

Executive	As Passed By House	As Reported By Senate Finance
<b>EDUCD65    Medicaid in Schools Program</b>		
<b>Section:    265.280</b>		
Requires that GRF ALI 657401, Medicaid in Schools Program, be used by DEW to support the Medicaid in Schools Program.	No provision. (Funding for this purpose is provided under GRF ALI 651425, Medicaid Program Support - State, in the Ohio Department of Medicaid budget (see MCDCD50).)	No provision. (Funding for this purpose is provided under GRF ALI 651425, Medicaid Program Support - State, in the Ohio Department of Medicaid budget (see MCDCD50).)
<b>EDUCD139    Education demonstration projects</b>		
No provision.	No provision.	<b>Section:    265.287, 512.10</b>
		Requires Fund 5DA1 ALI 2006B1, Education Demonstration Projects, to be used to support grants for primary education-related demonstration projects. Requires DEW to develop application procedures and guidelines for awarding the grants and advertise for proposals from organizations with a demonstrated record of increased student achievement or improved test results. Requires DEW to begin distributing the grants by January 1, 2026.
No provision.	No provision.	Requires the OBM Director to transfer \$50,000,000 cash in FY 2026 from the GRF to the new Education Demonstration Projects Fund (Fund 5DA1).
<b>EDUCD8    School District Solvency Assistance</b>		
<b>Section:    265.290</b>	<b>Section:    265.290</b>	<b>Section:    265.290</b>
Requires that Fund 5H30 ALI 200687, School District Solvency Assistance, be used to provide assistance and grants to school districts to enable them to remain solvent. Requires that assistance and grants be subject to approval of the Controlling Board.	Same as the Executive.	Same as the Executive.



Executive	As Passed By House	As Reported By Senate Finance
Permits the OBM Director, upon the request of the DEW Director, to transfer cash into the School District Solvency Assistance Fund (Fund 5H30) in each fiscal year from the GRF or any funds used by DEW to maintain a sufficient cash balance in the fund. Appropriates any funds so transferred. Requires the OBM Director to notify the Controlling Board of any such transfers.	Same as the Executive.	Same as the Executive, but requires Controlling Board approval before the OBM Director may transfer cash instead of requiring the OBM Director to notify the Controlling Board of any such transfers.
<b>EDUCD60    Foundation Funding - All Students and GRF cash transfer to Fund 5VS0</b>		
<b>Section:    265.300, 512.10</b>	<b>Section:    265.300, 512.10</b>	<b>Section:    265.300, 512.10</b>
Requires Fund 5VS0 ALI 200604, Foundation Funding - All Students, to be used in conjunction with GRF ALI 200550, Foundation Funding - All Students, and Fund 7017 ALI 200612, Foundation Funding - All Students, to distribute DPIA and the portions of the state share of the base cost attributable to student wellness and success.	Same as the Executive, but requires ALI 200604 to be used to distribute formula aid generally under the temporary provisions in the House school funding plan (see EDUCD26).	Same as the Executive.
Allows the OBM Director to transfer \$600,000,000 cash in each fiscal year from the GRF to the Foundation Funding - All Students Fund (Fund 5VS0).	Same as the Executive.	Same as the Executive.
<b>EDUCD61    Public and Nonpublic Education Support</b>		
<b>Section:    265.310</b>	<b>Section:    265.310</b>	<b>Section:    265.310</b>
Requires Fund 5Y00 ALI 200491, Public and Nonpublic Education Support, to be used in conjunction with GRF ALI 200550, Foundation Funding - All Students, to distribute formula aid to schools.	Same as the Executive, but makes conforming changes in recognition of the temporary provisions in the House school funding plan (see EDUCD26).	Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
<b>EDUCD10 School Bus Safety</b>		
<b>Section: 265.320</b>	<b>Section: 265.320</b>	
Requires that Fund 7017 ALI 200413, School Bus Safety, be used to support a school bus safety grant program, as recommended by the Governor's School Bus Safety Working Group and in accordance with guidelines established by DEW. Requires specific safety features to be informed by the Working Group and in consultation with the Department of Public Safety.	Same as the Executive.	No provision.
Requires DEW to create an application for eligible applicants to request funds. Requires applicants to provide details on the funding amount, number of buses affected, and specific safety improvements. Requires DEW to apply a measure of local capacity in determining grant allocations and permits DEW to set minimum or maximum funding limits.	Same as the Executive.	No provision.
Requires eligible applicants to use school bus safety grant funds for repairs, replacements, or adding safety features to active buses, or for enhancements when purchasing new buses. Prohibits funds from being used for buses not owned by the applicant.	Same as the Executive.	No provision.
Defines "eligible applicant" as any of the following entities that provide transportation services: (1) a city, local, exempted village, or joint vocational school district; (2) a community school; (3) a STEM school; (4) a county board of developmental disabilities; or (5) a chartered nonpublic school.	Same as the Executive, but adds educational service centers to the list of eligible applicants.	No provision.

Executive	As Passed By House	As Reported By Senate Finance
<b>EDUCD62    Foundation Funding - All Students - Lottery</b>		
<b>Section:    265.330</b>	<b>Section:    265.330</b>	<b>Section:    265.330</b>
Requires Fund 7017 ALI 200612, Foundation Funding - All Students, to be used in conjunction with GRF ALI 200550, Foundation Funding - All Students, to distribute formula aid to schools.	Same as the Executive, but makes conforming changes in recognition of the temporary provisions in the House school funding plan (see EDUCD26).	Same as the Executive.
Requires DEW, with the approval of the OBM Director, to determine the monthly distribution schedules of these ALIs and requires DEW to make any necessary adjustments to the schedule with the approval of the OBM Director.	Same as the Executive.	Same as the Executive.
<b>EDUCD9    Accelerate Great Schools</b>		
<b>Section:    265.340</b>	<b>Section:    265.340</b>	<b>Section:    265.340</b>
Requires SLF ALI 200614, Accelerate Great Schools, to be used by DEW to support the Accelerate Great Schools public-private partnership.	Same as the Executive.	Same as the Executive.
<b>EDUCD81    Quality Community and Independent STEM Schools Support</b>		
<b>Section:    265.350</b>	<b>Section:    265.350</b>	<b>Section:    265.350</b>
Requires Fund 7017 ALI 200631, Quality Community and Independent STEM Schools Support, to be distributed for the Quality Community School Support and the Quality Independent STEM School Support programs (see EDUCD31).	Same as the Executive.	Same as the Executive.
Authorizes, upon request of the Director of DEW and approval of the Controlling Board, the appropriation of additional amounts needed to support payments if the amount appropriated is insufficient.	Same as the Executive.	Replaces the Executive provision with a provision requiring DEW to prorate payments if the appropriation is insufficient.

Executive	As Passed By House	As Reported By Senate Finance
<b>EDUCD82 Community School Facilities</b>		
<b>Section: 265.360</b> Requires Fund 7017 ALI 200684, Community School Facilities, to be used to pay for the facilities costs for community schools, STEM schools, and e-schools (see EDUCD30). If the appropriation is insufficient, requires DEW to prorate payments so the aggregate appropriation is not exceeded.	<b>Section: 265.360</b> Same as the Executive.	<b>Section: 265.360</b> Same as the Executive.
<b>EDUCD63 Lottery Profits Education Reserve Fund</b>		
<b>Section: 265.370</b> Creates the Lottery Profits Education Reserve Fund (Fund 7018) in the State Treasury and requires investment earnings of the fund to be credited to the fund.	<b>Section: 265.370</b> Same as the Executive.	<b>Section: 265.370</b> Same as the Executive, but redirects investment earnings to the GRF (see OBMCD53).
Permits the OBM Director to transfer cash from Fund 7018 to the Lottery Profits Education Fund (Fund 7017) in each fiscal year.	Same as the Executive.	Same as the Executive.
Requires the Ohio Lottery Commission Director, on July 15 of each fiscal year, to certify to the OBM Director the amount by which lottery profit transfers received by Fund 7017 exceeded \$1,440,000,000 in FY 2025 and \$1,462,000,000 in FY 2026, respectively.	Same as the Executive.	Same as the Executive, but requires the Ohio Lottery Commission Director to certify the amount by which lottery profits transfers exceed \$1,465,138,202 in FY 2026.
Allows the OBM Director to transfer cash in excess of the amounts necessary to support appropriations in Fund 7017 from that fund to Fund 7018.	Same as the Executive.	Same as the Executive.
<b>EDUCD100 Student support and academic enrichment</b>		
<b>Section: 265.375</b> No provision.	<b>Section: 265.375</b> Allows school districts, in accordance with state objectives and federal grant requirements, to use funds from FED Fund 3HI0 ALI 200634 to do the following:	<b>Section: 265.375</b> Same as the House.
(1) No provision.	(1) Provide a well-rounded education, including emphasis on numeracy and the science of reading.	(1) Same as the House.

Executive	As Passed By House	As Reported By Senate Finance
(2) No provision.	(2) Provide a safe and drug-free learning environment and healthy students through use of the "Success Sequence" as provided by Ohio Adolescent Health Centers.	(2) Same as the House.
(3) No provision.	(3) Promote the effective use of technology through use of the "Success Sequence" as provided by Ohio Adolescent Health Centers.	(3) Same as the House.
<b>EDUCD66   ESSER funding for Afterschool Child Enrichment (ACE) education savings accounts</b>		
<b>Section:   265.380</b>	<b>Section:   265.380</b>	<b>Section:   265.380</b>
Requires DEW to use the ESSER state activity funds provided under the federal American Rescue Plan Act to support the ACE Educational Savings Account Program in FY 2026.	Same as the Executive.	Same as the Executive.
<b>Fiscal effect: Provides an additional year of federal coronavirus relief funding for ACE educational savings accounts.</b>	<b>Fiscal effect: Same as the Executive.</b>	<b>Fiscal effect: Same as the Executive.</b>

Executive	As Passed By House	As Reported By Senate Finance
OBMCD53 Fund interest to GRF		
		R.C. 3770.06, 105.41, 122.14, 122.6510, 122.6511, 122.6512, 126.24, 126.60, 126.62, 2108.34, 3701.841, 5168.25, and 5753.031; Sections 265.370 and 503.140
No provision.	No provision.	Redirects interest earnings from the following funds to the GRF: Lottery Profits Education Reserve Fund, Roadwork Development Fund, Brownfields Revolving Loan Fund, Brownfield Remediation Fund, Building Demolition and Site Revitalization Fund, OAKS Support Organization Fund, H2Ohio Fund, All Ohio Future Fund, Facilities Establishment Fund, Second Chance Trust Fund, Tobacco Use Prevention Fund, Lottery Profits Education Fund, State Liquor Regulatory Fund, Hospital Assessment Fund, and Sports Gaming Profits Education Fund.
No provision.	No provision.	Requires OBM to direct the investment earnings of the following funds to the GRF by July 15, 2025: Capitol Square Improvement Fund (Fund 5AN1), The Health Care/Medicaid Support and Recoveries Fund (Fund 5DL0), Ohio Workforce Incumbent Job Training Fund (Fund 5NH0).  Fiscal effect: Likely increases GRF revenues in the tens of millions of dollars each fiscal year.

Executive	As Passed By House	As Reported By Senate Finance
<b>OBMCD46 One Time Strategic Community Investments Fund redirect</b>		
No provision.	<b>Section: 506.10</b> Notwithstands an earmark of \$250,000 in FY 2025 from Fund 5AY1 ALI 042509, One Time Strategic Community Investments, to Chardon High School Athletic Boosters for the Chardon Memorial Stadium Restroom and Concession Project in Section 200.30 of H.B. 2 of the 135th General Assembly. Prohibits OBM from releasing the grant. If released, requires Chardon High School Athletic Boosters to promptly return any unexpended amount on the effective date of this section. Requires OBM to distribute that amount as follows: 40% to South Ridge Christian Academy for school building and roof renovations and 60% to Agricultural Career Education Academy for DOPR career-technical program and infrastructure projects.	<b>Section: 506.10</b> Same as the House.

Executive		As Passed By House		As Reported By Senate Finance	
KIDCD38	DCY duties and responsibilities and conforming changes				
R.C.	121.37, 149.43, 1347.08, 2101.16, 2151.3527, 2151.421, 3107.062-3107.065, 3107.391, 3115.201, 3301.0714, 3301.0723, 3301.541, 3701.045, 5101.211, 5101.212, 5101.215, 5101.222, 5101.242, 5101.26, 5101.272, 5101.273, 5101.28, 5101.30, 5101.33, 5101.351, 5101.38, 5101.461, 5101.892, 5101.899, 5103.021, 5103.15, 5103.155, 5103.41, 5104.37, 5104.99, 5123.191, 5139.05, 5139.08, 5139.34, 5153.10; Section 830.10	R.C.	121.37, 149.43, 1347.08, 2101.16, 2151.3527, 2151.421, 3107.062-3107.065, 3107.391, 3115.201, 3301.0714, 3301.0723, 3301.541, 3701.045, 5101.211, 5101.212, 5101.215, 5101.222, 5101.242, 5101.26, 5101.272, 5101.273, 5101.28, 5101.30, 5101.33, 5101.351, 5101.38, 5101.461, 5101.892, 5101.899, 5103.021, 5103.15, 5103.155, 5103.41, 5104.37, 5104.99, 5123.191, 5139.05, 5139.08, 5139.34, 5153.10; Section 830.10	R.C.	121.37, 149.43, 1347.08, 2101.16, 2151.3527, 2151.421, 3107.062-3107.065, 3107.391, 3115.201, 3301.0714, 3301.0723, 3301.541, 3701.045, 5101.211, 5101.212, 5101.215, 5101.222, 5101.242, 5101.26, 5101.272, 5101.273, 5101.28, 5101.30, 5101.33, 5101.351, 5101.38, 5101.461, 5101.892, 5101.899, 5103.021, 5103.15, 5103.155, 5103.41, 5104.37, 5104.99, 5123.191, 5139.05, 5139.08, 5139.34, 5153.10; Section 830.10
Makes conforming changes and technical corrections to reflect the transfer of various duties and responsibilities to DCY in H.B. 33 of the 135th General Assembly.		Same as the Executive.		Same as the Executive.	
Transfers or adds responsibility related to specified other programs to DCY, including the Putative Father Registry, child fatality review boards, scholars residential centers, access to records of public assistance recipients, access to DCY records by the Youth and Family Ombudsman Office, coordination with DYS, and providing technical assistance to a court-appointed receiver of a DODD-licensed residential facility.		Same as the Executive.		Same as the Executive.	
Fiscal effect: Costs relating to programs and activities being transferred or relating to any additional responsibilities will also be transferred to DCY and will be reflected in DCY’s budget rather than ODJFS, ODH, or other applicable state agency budgets.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	



Executive		As Passed By House		As Reported By Senate Finance	
KIDCD22	Preschool and school child program inspections and report				
R.C.	3301.57	R.C.	3301.57	R.C.	3301.57
Requires DCY alone, instead of with DEW, to: (1) provide consultation and technical assistance to entities operating preschool programs or school child programs and in-service training to staff members of those entities; (2) annually inspect each preschool program and licensed school child program; and (3) prepare an annual report on those inspections.		Same as the Executive.		Same as the Executive.	
Fiscal effect: Any costs DEW currently incurs relating to these duties will be eliminated.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	
KIDCD23	Contracts with entities for autism services				
R.C.	3323.32	R.C.	3323.32	R.C.	3323.32
Requires DCY, when applicable, to contract with an entity to administer programs and coordinate services for infants, preschool and school-age children, and adults with autism and low incidence disabilities, mirroring existing law requiring DEW to contract with an entity to administer such programs and coordinate such services.		Same as the Executive.		Same as the Executive.	
Also requires the DCY Director, like the DEW Director under current law, to give primary consideration to the Ohio Center for Autism and Low Incidence (OCALI) as the contracting entity.		Replaces the Executive provision with a provision that removes the requirement that DEW, DCY, and the Advisory Board give primary consideration to OCALI as the contracting entity.		Same as the House.	
Fiscal effect: DCY's costs will depend upon the contract amount and the number of contracts necessary.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	

Executive	As Passed By House	As Reported By Senate Finance
KIDCD50    Kindergarten readiness assessment		
No provision.	<div><div>R.C.        5104.52, (repealed) 3301.0714, 3301.0715, 3302.03</div><div>Eliminates the kindergarten readiness assessment, its use on the state report card, and related data collection and reporting requirements.</div><div>Fiscal effect: Decrease in costs to administer and report on the assessment.</div></div>	No provision.

Executive		As Passed By House	As Reported By Senate Finance
OSBCD3	St. Rita's School for the Deaf		
		R.C. 3325.01, 3301.0711, 3325.011, 3325.012, 3325.03, 3325.08, 3325.09, 3325.11, 3325.12, 3325.13, 3325.15, 3325.18, 3365.01, 3365.032, 3365.07, Section 207.60.	
No provision.		Permits the ODBES Superintendent to create additional divisions to meet the educational needs of students throughout the state who have multiple disabilities if one of the disabilities is vision related, hearing related, or related to communication such that the student would benefit from the use of American Sign Language ("ASL").	No provision.
No provision.		Generally includes students with multiple disabilities as described above in all continuing law provisions regarding services and funding overseen by ODBES for students who are blind, visually impaired, deaf, hard of hearing, or deafblind.	No provision.
No provision.		Designates Rita Community School, currently operating as St. Rita School for the Deaf, a chartered nonpublic school in Hamilton County, as a division of ODBES and subjects the school to regulations adopted by DEW. Clarifies that Rita Community School is not considered a "community school" (also known as a charter school nationally) under continuing law.	No provision.
No provision.		Subjects students in Rita Community School to the same assessment requirements as other public school students.	No provision.
No provision.		Permits students at Rita Community School to participate in the College Credit Plus Program in the same manner as students at the State School for the Deaf and the State School for the Blind.	No provision.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Requires the ODBES Superintendent to grant a diploma or honor's diploma to a student enrolled in Rita Community School who fulfills the requirements for that diploma that apply to students enrolled in the State School for the Blind or the State School for the Deaf under continuing law.	No provision.
No provision.	Requires ODBES to use funds in the Ohio Deaf and Blind Education Services Student Activity and Work-Study Fund for Rita Community School in addition to the fund's other purposes under continuing law.	No provision.
No provision.	Requires purchases from the food service program of Rita Community School to be paid into the Ohio Deaf and Blind Education Services Employees Food Service Fund for the purposes of that fund under continuing law.	No provision.
No provision.	Permits ODBES to receive and administer any gifts, donations, or bequests given to it for Rita Community School.	No provision.
No provision.	Requires money deposited with the ODBES Superintendent by parents, relatives, guardians, and friends for the special benefit of any student at Rita Community School to remain in the hands of the Superintendent accordingly. Requires the ODBES Superintendent to deposit that money into one or more personal deposit funds for the student and to keep itemized accounts of the receipt and disposition of the money. Requires the ODBES Superintendent, if a student is no longer enrolled in Rita Community School and has not claimed the money for at least one year, to transfer that money to the Rita Community School Educational Program Expenses Fund.	No provision.
No provision.	Establishes the Rita Community School Educational Program Expenses Fund to be used for educational programs, after-school activities, and expenses associated with student activities and clubs at Rita Community School.	No provision.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	<p>Declares the intent of the General Assembly that the State of Ohio purchase St. Rita School for the Deaf for an amount to be determined. Requires the Department of Administrative Services (DAS) to determine the amount of funding needed for the state to purchase the building in which the school is housed and the accompanying 20 acres of land on which the building is located so that the school may become a public school under the supervision of ODBES.</p> <p><b>Fiscal effect: The bill earmarks up to \$500,000 in FY 2026 from GRF ALI 226321, Operations, to support the transition of St. Rita School for the Deaf to Rita Community School (see OSBCD4). Increases state expenditures to purchase the building and land, at an amount that DAS will determine, and on ongoing basis depending on enrollment, student needs, and educational programming beginning in FY 2027, when the transition is complete. In FY 2025, the school's enrollment is 58 students. Of those, 25 are on either an Autism or Jon Peterson Special Needs state scholarship. State costs to operate the school will be partially offset by lower scholarship costs since the state would not pay for scholarships for the students once the school becomes a public school. In FY 2025, scholarships for the students likely total in the \$500,000 to \$600,000 range.</b></p>	No provision.

Executive		As Passed By House	As Reported By Senate Finance
SBECD7	School district territory transfers		R.C. 3311.242
No provision.		No provision.	Requires SBE to approve a proposed school district territory transfer if:
(1) No provision.		(1) No provision.	(1) The territory is being transferred to an adjacent school district;
(2) No provision.		(2) No provision.	(2) The district from which the territory is being transferred has received an overall performance rating of less than two stars for two or more consecutive school years; and
(3) No provision.		(3) No provision.	(3) No party opposing the proposed transfer has presented to the SBE clear and convincing evidence that any information used to facilitate the transfer is incorrect or inaccurate.
			<b>Fiscal effect: Some districts may gain territory and some may lose territory. May shift district tax revenues, expenditures, other resources, and indebtedness, and may affect state foundation aid. Fiscal effects will depend on the circumstances of the transfers and the affected districts. May increase the administrative costs of the affected districts and SBE to carry out clerical procedures related to a territory transfer.</b>

Executive		As Passed By House	As Reported By Senate Finance
FCCCD9	State funding of major sports facilities		
R.C.	123.28, 123.281, 123.282	R.C. 123.28, 123.281, 715.016	
Requires OFCC to administer the construction and renovation of major sports facilities and minor league sports facilities throughout Ohio for the economic benefit of the state, and to support youth sports education.		Replaces the Executive provision with one that requires OFCC to administer the construction of major sports facilities that will be a part of transformational major sports facility mixed-use projects.	No provision (see OBMCD51).
Supports the facilities construction and renovation with sports gaming tax revenue under the newly created Sports Facilities Construction and Sports Education Fund (“fund”) (see TAXCD62).		Replaces the Executive provision with one that supports the facilities construction with the authorization to issue and sell \$600,000,000 in bonds deposited in the Cultural and Sports Facilities Building Fund (Fund 7030) (see FCCCD17).	No provision (see OBMCD51).
Creates the seven-member Ohio Advisory Committee for Sports Facility Construction and Youth Sports Education ("committee") to evaluate and approve projects to be supported by the fund and administered by OFCC.		No provision.	No provision (see OBMCD51).
Requires the committee to recommend policies and procedures for the administration of the fund for review and adoption by OFCC, prioritizing economic development through major sports facilities, major sports facility mixed-use projects and minor league sports facilities, youth sports education, and facilities that enable training in team or individual sports.		No provision.	No provision (see OBMCD51).
Requires the Directors of DEW, ODPS, and ODH, and the ADJ to advise the committee on what skills, facilities, and programs are necessary for youth sports education, and to publish, as needed, standards for youth sports education for K-12 students.		No provision.	No provision (see OBMCD51).

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Requires 70% of the total initial estimated construction cost of the major sports facility from sources other than the state, with at least 50% of the total from the professional sports franchise that plans to use the facility. Conditions the remaining 30% from state funds if the General Assembly has specifically authorized or appropriated money for the project.	No provision (see OBMCD51).
No provision.	Requires specific conditions to be met if state bond proceeds are being used, including that the amount of increased state tax revenues is projected to be in excess of the total debt service of the state bonds for their initial term.	No provision (see OBMCD51).
No provision.	Establishes certain tax reporting requirements for the governmental agency that owns or has an ownership interest in the major sports facility or its site, every person who owns real property in a project district, and persons that collect transformational major sports facility mixed-use project district tax revenues.	No provision (see OBMCD51).
No provision.	Requires, if state bond proceeds are being used for the major sports facility, TOS to deposit the total major sports facility mixed-use project district state tax revenues into the major sports facility district fund, which the bill creates for the deposit of certain tax revenues attributable to the major sports facility mixed-use project district, to be used to pay debt service.	No provision (see OBMCD51).



Executive	As Passed By House	As Reported By Senate Finance
No provision.	Requires, if state bond proceeds are being used for the major sports facility, the professional sports franchise to deposit an amount equal to 8.33% of the award into an escrow account, to be used to pay any deficits between tax revenues collected and the total bond amount, after the bonds are matured, or if the lease expires. Permits the OBM Director to transfer funds from the Ohio Major Sports Facility District Fund to the Ohio Cultural Facilities Bond Service Fund, which the bill also creates to be held as trust funds pledged to the payment of bond service charges.	No provision (see OBMCD51).
No provision.	Authorizes the legislative authority of a municipal corporation located in a county with a population greater than 1,000,000 to declare one and only one area of the municipal corporation to be a transformational major sports facility mixed-use project district, and a public purpose, for the purpose of fostering and developing a major sports facility and economic development, if certain conditions are met. Permits only one such district within the municipal corporation. Allows the legislative authority of the municipal corporation to enlarge the territory of an existing transformational major sports facility mixed-use project district.	No provision (see OBMCD51).
No provision.	Requires, on or before the first day of each January and July beginning after the designation of a transformational major sports facility mixed-use project district, the fiscal officer (i.e. city auditor or village clerk or similar official) of a legislative authority where a district has been formed to certify a list of businesses located within the district to the Tax Commissioner.	No provision (see OBMCD51).

Executive	As Passed By House	As Reported By Senate Finance
Fiscal effect: OBM estimates that up to \$161.4 million in FY 2026 and up to \$167.4 million in FY 2027 will be transferred to the Sports Facilities Construction and Sports Education Fund. However the bill does not contain an appropriation for OFCC to operate the fund or program.	Fiscal effect: Eliminates the funding in the Executive version from sports gaming tax revenue. Instead, authorizes TOS to issue and sell bonds in the amount of up to \$600 million deposited to the credit of the Cultural and Sports Facilities Building Fund (Fund 7030) to pay the costs of the Cleveland Browns major sports facility stadium project in the City of Brook Park, in Cuyahoga County (see FCCCD17). To use those bonds, the bill requires, among other things, that the projected amount of increased state tax revenues to be greater than the total debt service of the state bonds for their initial term. Administrative costs may increase for the governmental agency that owns or has an ownership interest in the major sports facility or its site to comply with certain tax reporting requirements. Tax revenue may increase for a municipal corporation transformational that has a major sports facility mixed-use project district.	

Executive	As Passed By House	As Reported By Senate Finance
GOVCD5    Education and Workforce Data Insights Board		R.C.        6303.01, 6303.02, 6303.03, 6303.04, 6303.05
No provision.	No provision.	Establishes the Education and Workforce Data Insights Board ("Board") within the Governor's Office of Workforce Transformation to make the state's education and workforce data more useful, applicable, and beneficial to the state's citizens.
No provision.	No provision.	Sets the composition of the Board as consisting of not more than 15 members, including specified state agency directors, stakeholders appointed by the Governor and, if determined necessary by the Governor, members of the public with extensive experience in relevant topics.
No provision.	No provision.	Requires the Board to meet at least quarterly in a public setting, to provide one week's advance notice of the meeting's date, time, and location, and to post meeting materials and, if possible, recordings to the Board's dedicated web site.
No provision.	No provision.	Requires the Board to develop a vision, mission, and strategic plan, within 270 days of the section's effective date, and review at least once every 5 years.
No provision.	No provision.	Permits the Board to create a single, independent entity to implement its activities and objectives.
No provision.	No provision.	Permits the chairperson of the Board to create advisory committees to research or discuss specialized topics, solicit stakeholder feedback, complete projects, or generate recommendations for the full Board.
		<b>Fiscal effect: Potential increase in costs for GOV to establish the Board and implement the specified requirements.</b>

Executive	As Passed By House	As Reported By Senate Finance
<b>DOHCD9    Health Program Support</b>		
<b>Section:    291.20</b>	<b>Section:    291.20</b>	<b>Section:    291.20</b>
Makes the following earmarks in GRF ALI 440485, Health Program Support:	Same as the Executive, but with the following changes:	Same as the House, but with the following changes:
(A) \$10,000,000 in each fiscal year to be used by ODH, in consultation with DEW, to support school-based health centers in high-need counties, as determined by the departments;	(A) Same as the Executive, but requires a school-based health center to obtain parental consent prior to providing services to a child, except in emergency situations, first aid, other unanticipated minor health care services, or health care services provided pursuant to a student's IEP or 504 plan.	(A) Same as the House, but (1) reduces the earmark to \$7,500,000 in each fiscal year, and (2) allows a legal guardian, grandparent acting as a caretaker, or other person authorized by law to consent to the child's medical care, in addition to a parent.
(B) \$125,000 in each fiscal year to be provided to Ohio Adolescent Health Centers to support sexual risk avoidance programs in schools; and	(B) Same as the Executive.	(B) Same as the Executive.
(C) \$1,000,000 in each fiscal year to be distributed to Ohio organizations providing certain services to Ohioans diagnosed with amyotrophic lateral sclerosis (ALS). Requires these funds:	(C) Same as the Executive.	(C) Same as the Executive.
(1) To be distributed based on each awarded organization's identified Ohio county coverage and by prevalence rate of persons living with ALS using the Census Bureau's most recent population estimates.	(1) Same as the Executive.	(1) Same as the Executive.
(2) To be used to support persons living with ALS and to provide various services.	(2) Same as the Executive.	(2) Same as the Executive.
(3) To be designated in service to Ohioans (prohibits funds be used for persons living outside of Ohio).	(3) Same as the Executive.	(3) Same as the Executive.
(D) No provision.	(D) \$62,500 in each fiscal year to be provided to the Domestic Violence Project, Inc. to support the addition of a community educator position.	(D) No provision.
(E) No provision.	(E) \$1,000,000 in each fiscal year to be provided to Memorial Hospital for the Mid-Ohio Cardiovascular Health Improvement Initiative.	(E) No provision.

Executive	As Passed By House	As Reported By Senate Finance
(F) No provision.	(F) \$1,000,000 in each fiscal year to be distributed to hospitals and used to support graduate medical education residency slots for residents placed in family medicine or psychiatry fields. Requires ODH to establish requirements regarding the distribution of funds, including the requirement that funds are used to support residents placed in family medicine or psychiatry slots.	(F) Same as the House.
(G) No provision.	(G) Requires \$250,000 in FY 2026 to be used to provide fellowship stipends to Dayton Children's Hospital for pediatric therapy students interested in prioritized regional needs.	(G) No provision.
(H) No provision.	(H) No provision.	(H) \$300,000 in FY 2026 for the Transplant House of Cleveland to support organ transplant recipients and caregivers.

Executive	As Passed By House	As Reported By Senate Finance
<b>BORCD90 Attainment Goal 2025 replacement</b>		
<b>R.C. 3333.0415</b>  Replaces the outdated requirement that the Chancellor and DEW prepare an annual report regarding the progress the state is making in increasing the percentage of adults with a postsecondary credential to 65% by the year 2025 with one that requires the Chancellor, DEW, and OWT to establish the level of attainment necessary to achieve identified performance targets across a range of degrees and credentials.  <b>Fiscal effect: None.</b>	<b>R.C. 3333.0415</b>  Same as the Executive, but requires the Chancellor, DEW, and OWT to establish the level of attainment necessary by December 31, 2025.  <b>Fiscal effect: Same as the Executive, but may shorten the timeframe in which ODHE, DEW, and OWT had anticipated to establish the level of attainment necessary.</b>	<b>R.C. 3333.0415</b>  Same as the House.  <b>Fiscal effect: Same as the House.</b>
<b>BORCD109 Ohio Higher Education Research Public Policy Consortium</b>		
No provision.	<b>R.C. 3333.952</b>  Requires the Chancellor, in consultation with DEW, JFS, the Inter-University Council, the Association of Independent Colleges and Universities, and other entities, to establish the Higher Education Public Policy Research Consortium to develop and maintain a biennial statewide research agenda that identifies key policy challenges and research priorities crucial to the state's future, drawing on input from policymakers, practitioners, and community stakeholders.	No provision.
No provision.	Requires the Chancellor to do all of the following:	No provision.
(1) No provision.	(1) Award competitive grants of up to \$10,000 to faculty and post-graduate students whose research aligns with the biennial research agenda, with half of the grant to be disbursed upon grant approval and the remaining half released upon successful completion of the research and submission of the final report.	(1) No provision.

Executive	As Passed By House	As Reported By Senate Finance
(2) No provision.	(2) Establish a clear rubric to evaluate proposed research projects that contains a peer-reviewed process, involving both academic experts and relevant practitioners.	(2) No provision.
(3) No provision.	(3) Manage the grant process and disseminate research findings through the ODHE's website, policy briefs, community forums, and annual presentations to the standing committees of each house of the general assembly that consider higher education legislation.  Fiscal effect: The bill appropriates \$1.0 million in each fiscal year from GRF ALI 2355A4, Ohio Higher Education Public Policy Research Consortium, for the Chancellor to establish and administer the Consortium (see BORCD110).	(3) No provision.
<b>BORCD88    Guaranteed admission</b>		
<b>R.C.        3345.06</b>	<b>R.C.        3345.06</b>	<b>R.C.        3345.06</b>
Guarantees admission to a state institution of higher education for each high school graduate in the top 10% of the graduate's graduating class.	Same as the Executive.	Same as the Executive.
Permits a state university to delay admission to its main campus and, instead, admit a student to a regional campus if the student does not meet the standards for unconditional admission.	Same as the Executive.	Same as the Executive.
Guarantees admission to the main campus of a state institution to each recipient of the Governor's Merit Scholarship (see BORCD43).	Same as the Executive.	Same as the Executive, but guarantees admission to the main campus of a state institution to each graduate in the top 5% of a high school graduating class, instead of each Governor's Merit Scholarship recipient, provided the recipient meets the application and acceptance deadlines for admission to the main campus.
No provision.	No provision.	Requires ODHE and DEW to identify a process to provide each state institution with information on students who are eligible for guaranteed admission.

Executive	As Passed By House	As Reported By Senate Finance
<b>Fiscal effect: May increase enrollment at state institutions, which would increase tuition revenues as well as instructional costs. State institutions may gain or lose revenue from state share of instruction (SSI) formula payments depending on how the enrollment of these individuals changes the institution’s share of institutional outcome factors used in the formula.</b>	<b>Fiscal effect: Same as the Executive.</b>	<b>Fiscal effect: Same as the Executive, but may increase administrative costs for ODHE and DEW to provide each state institution with information on all eligible students for guaranteed admission.</b>
<b>BORCD12   Aspire</b> <b>Section:   381.200</b>  Requires that GRF ALI 235443, Aspire, be used to support the Aspire program, which supports adult basic and literacy education instructional programs. Requires that supported programs satisfy the state match and maintenance of effort requirements for the state-administered grant program. Authorizes funds to be used to support students that speak English as their second language.	<b>Section:   381.200</b>  Same as the Executive, but limits the requirement that programs supported under ALI 235443 satisfy the state match and maintenance of effort requirements for the state-administered grant program to FY 2026 (FY 2027 funding for this purpose is provided under GRF ALI 200572, Adult Education Programs, in the Department of Education and Workforce budget (see EDUCD2).)	<b>Section:   381.200</b>  Same as the House.
<b>BORCD43   Governor's Merit Scholarship</b> <b>Section:   381.400</b>  Requires that GRF ALI 235530, Governor's Merit Scholarship, be used to administer and award individual merit-based scholarships to eligible students, based on placement in their public or chartered nonpublic high school’s graduating class at the end of their junior year, as determined by their high school using criteria established by the Chancellor in consultation with the DEW Director. Requires each high school to provide the information as requested by the Chancellor to determine scholarship eligibility.  Requires the Chancellor, to the extent that funds are sufficient to do so, to provide per-student awards of \$5,000 per academic year to eligible students determined to be in the top 5% of their graduating class at the end of their junior year.	<b>Section:   381.400</b>  Same as the Executive, but expands the scholarship to students enrolled in nonchartered nonpublic schools who meet the other criteria to receive a scholarship.  Same as the Executive.	<b>Section:   381.400</b>  Same as the House.  Replaces the Executive provision with one that requires the Chancellor to provide the following per-student awards for FY 2026 and FY 2027:



Executive	As Passed By House	As Reported By Senate Finance
(1) No provision.	(1) No provision.	(1) \$5,000 per academic year to eligible students who first received a scholarship for the 2024-2025 academic year.
(2) No provision.	(2) No provision.	(2) \$5,000 per academic year to eligible students who first receive a scholarship in the 2025-2026 academic year and who are in the top 5% of their graduating class.
(3) No provision.	(3) No provision.	(3) \$5,000 per academic year to eligible students who first receive a scholarship in the 2026-2027 academic year and who are in the top 2% of their graduating class. Requires the Chancellor to award a first-time scholarship to at least one eligible student per high school for the 2026- 2027 academic year.
Defines a "qualifying institution" as a (1) state or (2) private nonprofit institution of higher education.	Replaces the Executive provision with one that applies the program to state institutions and authorizes private nonprofit institutions to participate in each fiscal year. Conditions FY 2027 participation for private nonprofit institutions on whether they agree to admit any Ohio graduate of the 12th grade who is in the top 10% of a graduating class and sign a commitment to comply with certain requirements for state institutions in S.B. 1 of the 136th General Assembly (notwithstanding certain religious exemptions). Permits a student who received a scholarship prior to FY 2027 to continue receiving that scholarship, regardless of whether the private nonprofit institution the student attends is generally participating in the scholarship program for FY 2027.	Same as the Executive.
Requires eligible students to receive an award for up to the equivalent of four academic years at a qualifying institution of higher education, contingent on satisfactory academic progress.	Same as the Executive, but applies the provision to all state institutions and those private nonprofit institutions that choose to participate in FY 2026 and, subject to the conditions mentioned above, in FY 2027.	Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
Prohibits a qualifying higher education institution receiving funds under this program from either (1) changing their scholarship or financial aid programs to shift the cost of those programs onto this one or (2) reducing their level of merit-based financial aid below what they provided in the most recent academic year in the aggregate to all students or on a per-student basis.	Same as the Executive, but applies the provision to all state institutions and those private nonprofit institutions that choose to participate in FY 2026 and, subject to the conditions mentioned above, in FY 2027.	Same as the Executive.
Requires the Chancellor and DEW Director to determine eligibility for home-schooled high school graduates to provide them with a similar level of access to the scholarship.	Same as the Executive.	Same as the Executive.
Permits the Chancellor to establish guidelines to implement this program.	Same as the Executive, but prohibits the Chancellor from limiting the number of students receiving an award under ALI 235530 that may enroll at a qualifying institution.	Same as the House.
<b>BORCD76 College Credit Plus Program engagement and model pathways</b>		
<b>Section: 381.720</b>	<b>Section: 381.720</b>	
Permits the Chancellor and DEW Director to take action as necessary to ensure that public colleges and universities and school districts are fully engaging and participating in the College Credit Plus (CCP) Program including publicly displaying program participation data by district and institution.	Same as the Executive.	No provision.
Requires the Chancellor and DEW Director, to work with public secondary schools and partnering public colleges and universities, as necessary, to encourage the establishment of CCP model pathways that prepare participants to successfully enter the workforce in certain fields.	Same as the Executive.	No provision.
Requires students enrolled under a statewide innovative waiver pathway to follow a model pathway, with priority given to pathways aligned with engineering technology and other fields essential to the superconductor industry.	Same as the Executive.	No provision.
<b>Fiscal effect: Potential minimal increase in administrative costs for ODHE and DEW.</b>	<b>Fiscal effect: Same as the Executive.</b>	

Executive	As Passed By House	As Reported By Senate Finance
<b>BORCD80 Ohio Tech Talent Initiative</b>		
<b>Section: 381.760</b>	<b>Section: 381.760</b>	
Establishes the Ohio Tech Talent Initiative to promote, prioritize, and expand engineering technician education for engineering technology and other fields essential to the semiconductor and advanced manufacturing industries. Authorizes the Chancellor to determine the list of academic programs to be included, with OWT, based on the Classification of Instructional Program (CIP).	Same as the Executive.	No provision.
Requires, for certain model and statewide innovative waiver pathways, the Chancellor and DEW Director, in conjunction with OWT, to jointly collaborate with public secondary schools and partnering public colleges and universities to establish, promote, and prioritize pathways that prepare participants to successfully enter the workforce in engineering technology and other fields essential to the semiconductor or advanced manufacturing industries. Requires the Chancellor and DEW Director to also leverage the one-year option credit articulation process for students enrolled in OTCs who complete a 900-hour program of study and obtain an industry-recognized credential.	Same as the Executive.	No provision.
Authorizes the Chancellor and DEV Director to use funds from the following operating and capital ALIs: (1) GRF ALI 235438, Choose Ohio First; (2) Fund 5NH0 ALI 235517, Ohio Work Ready Grant; (3) GRF ALI 235425, Ohio Work Ready Grant; (4) Fund 5YD0 ALI 235494, Second Chance Grant Program; (5) Fund 7034 ALI C23528, Workforce Based Training and Equipment; (6) GRF ALI 195556, TechCred Program; and, (7) other appropriation items as determined by the Chancellor and OWT.	Same as the Executive.	No provision.

Executive	As Passed By House	As Reported By Senate Finance
Authorizes the Chancellor to require state and private institutions of higher education to establish a workforce-education partnership, and to require that each partnership specifically focus on engineering technology and other fields essential to the semiconductor and advanced manufacturing industries.	Same as the Executive.	No provision.
<b>Fiscal effect: ODHE may incur additional costs to administer the initiative. Any ALIs used to support the initiative will incur an increase in expenditures should the Chancellor and DEV Director choose to use them.</b>	<b>Fiscal effect: Same as the Executive.</b>	
<b>BORCD81 Direct admissions</b>		
<b>Section: 381.770</b>	<b>Section: 381.770</b>	<b>Section: 381.770</b>
Requires the Chancellor and DEW Director to establish a direct admissions pilot program to notify high school students if they meet the admissions requirements of participating postsecondary education institutions.	Same as the Executive.	Same as the Executive.
Requires the Chancellor to endeavor to implement the program so that students graduating in the 2026-2027 school year may participate.	Same as the Executive.	Same as the Executive.
Requires the Chancellor, as part of the program, to do all of the following:	Same as the Executive.	Same as the Executive.
(1) Establish an automated process that uses a student’s academic record in existing student information systems and information held by a student’s high school to determine whether the student meets the admissions requirements; and	(1) Same as the Executive.	(1) Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
(2) Issue a report, at least once each school year, about the pilot program, and submit it to the President of the Senate, the Speaker of the House of Representatives, DEW Director, OBM Director, OWT, and the Governor.	(2) Same as the Executive.	(2) Same as the Executive.
Authorizes the Chancellor to terminate the pilot program if its operation is determined impracticable.	Same as the Executive.	Same as the Executive.
Permits a participating school governing body to adopt a written policy authorizing its high schools to participate in the pilot program.	Same as the Executive.	Same as the Executive.
Requires a participating school governing body to develop a procedure to determine if students who wish to participate in the pilot program meet any eligibility requirements established by the Chancellor.	Same as the Executive.	Same as the Executive.
Prohibits requiring any student, school, or institution to participate in the pilot program.	Same as the Executive.	Same as the Executive.
<b>Fiscal effect: The program is voluntary for secondary and postsecondary institutions. ODHE's administrative costs will increase to develop and implement the pilot program. However, ODHE may terminate it if its operation is determined impracticable.</b>	<b>Fiscal effect: Same as the Executive.</b>	<b>Fiscal effect: Same as the Executive.</b>

Executive	As Passed By House	As Reported By Senate Finance
<b>OHSCD4   Outreach and Partnership</b>		
<b>Section:   297.20</b>		
Earmarks \$1,819,085 in each fiscal year from GRF ALI 360509, Outreach and Partnership, to be used for students and teachers to access the Ohio as America social studies curriculum in partnership with DEW.	No provision.	No provision.
Requires OHC to report the number of students, teachers, and schools using the curriculum to OBM quarterly.	No provision.	No provision.

Executive	As Passed By House	As Reported By Senate Finance
<u>Special Programs</u>		
MCDCD50    Medicaid in schools program		
No provision.	<div><div>Section:    333.15</div><div>Earmarks \$349,925 in each of GRF ALI 651425, Medicaid Program Support - State, and FED Fund 3F00 ALI 651624, Medicaid Program Support - Federal, in FY 2026 and \$358,362 in each of the same line items in FY 2027 to be used by ODM to support the Medicaid in Schools Program.</div><div>Fiscal effect: The program is to be moved from DEW to MCD (see EDUCD65). ALIs 651425 and 651624 are increased by the earmarked amounts in each fiscal year, and FED ALI 651655, is decreased by \$349,925 in FY 2026 and \$358,362 in FY 2027 to accommodate this move.</div></div>	<div><div>Section:    333.15</div><div>Same as the House.</div><div>Fiscal effect: Same as the House.</div></div>

Executive		As Passed By House	As Reported By Senate Finance
AUDCD9	AOS duties		R.C. 9.35, 117.11, 117.38, 117.44, 149.10, 149.30, 169.13, 306.43, 308.13, 317.20, 319.04, 321.03, 323.611, 501.09, 501.11, 507.12, 703.34, 733.81, 735.05, 749.31, 1533.13, 3313.27, 3314.011, 3314.038, 3314.08, 3315.18, 3315.181, 3317.035, 3318.051, 3318.48, 3326.51, 3328.16, 3345.591, 3375.39, 3375.92, 3381.11, 3709.15, 3717.071, 5117.12, 5310.06, 5705.12, 5705.121, 5705.28, 5705.29, 5923.30, 5705.38, 6101.55; R.C. 117.113, 117.251, 117.441, 117.51, 501.03, 3314.50, 4115.31, 4115.32, 4115.33, 4115.34, 4115.35, 4115.36 (repealed)
No provision.		No provision.	The bill makes various changes to laws related to AOS, as follows:
No provision.		No provision.	Makes subject to audit any books and records that are both maintained by public officials and contracted out for electronic data processing or computer services. Removes the requirement that the parties give “satisfactory assurance” to AOS that affected records will be subject to audit as under current law.
No provision.		No provision.	Repeals a redundant provision requiring the AOS to audit each science, technology, engineering, and mathematics (STEM) school every fiscal year.
No provision.		No provision.	Eliminates the AOS's duty to audit a school district serving as a STEM school sponsoring district for compliance with STEM school financing requirements.
No provision.		No provision.	Repeals a provision requiring the AOS to make a notation on an audit report for a county treasurer’s office if the treasurer invested at least 10% of the county’s money in eligible institutions.



Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	Requires the annual financial report filed by public offices under continuing law to include budgetary comparison information as required by the applicable reporting framework or as prescribed by the AOS.
No provision.	No provision.	Removes the requirement for the AOS to operate a fiduciary training program annually for members and employees of state boards and commissions.
No provision.	No provision.	Transfers custodian responsibility for Ohio’s public land records from the AOS to the OHS.
No provision.	No provision.	Requires executive agencies to receive pre-approval from the AOS for internally produced or independently produced audit reports.
No provision.	No provision.	Changes an erroneous reference in the Unclaimed Funds Law from AOS to OBM, which is responsible for paying unclaimed funds held by the state to the owner.
No provision.	No provision.	Requires county auditors, township fiscal officers, and municipal fiscal officers to retain documentation of required completed initial and continuing education courses. Additionally requires the AOS to audit for compliance with the continuing education requirements.
No provision.	No provision.	Eliminates AOS's duty to adopt rules for verifying the completion of initial education programs and continuing education courses for individuals elected or appointed to the office of township fiscal officer, duty to issue a certificate of completion for such programs and courses, and duty to issue "failure to complete" notices for such programs and courses.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	Eliminates the AOS's duty to adopt rules for verifying the completion of initial education programs and continuing education courses for fiscal officers, duty to issue a certificate of completion for such programs and courses, and duty to issue "failure to complete" notices for such programs and courses.
No provision.	No provision.	Requires the County Auditors Association of Ohio, rather than the AOS, to issue notices to county auditors who have not completed the required coursework.
No provision.	No provision.	Requires township and municipal fiscal officers' continuing education to include knowledge about bulletins or other information published by the AOS and any other subject deemed appropriate by the AOS.
No provision.	No provision.	Removes the AOS from the process for a county to have sectional indexes made.
No provision.	No provision.	Transfers, from the AOS to DAS, the responsibility to issue deeds for property that was originally appropriated by Congress for the support of schools and ministerial purposes.
No provision.	No provision.	Removes the requirement that AOS prescribe the form/manner of records that clerks, fiscal officers, and other agents must keep related to certain wildlife/hunting/fishing permits and licenses.
No provision.	No provision.	Requires DEW instead of AOS to require the fiscal officer of a community school or college-preparatory boarding school to execute a bond.
No provision.	No provision.	Removes AOS as a recipient of an annual report submitted by community schools about students who live in a children's residential center.
No provision.	No provision.	Removes the requirement for a community school's governing authority to file a bond or submit a written guarantee of payment for audit costs.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	Eliminates the requirement that the DEW consult the AOS in reducing certain amounts payable to certain community schools.
No provision.	No provision.	Eliminates the Director of DEW and AOS's duty to jointly establish a method for auditing certain community schools.
No provision.	No provision.	Eliminates the Director of DEW, AOS, and Governor's duty to jointly make recommendations to the General Assembly for legislative changes to assure fiscal and academic accountability for certain community schools.
No provision.	No provision.	Removes the authority of the AOS to (1) alter the formula used to calculate the amount a school district must deposit into their Capital and Maintenance Fund and (2) designate alternative sources of revenue a school district can deposit the fund.
No provision.	No provision.	Requires a school district, rather than AOS, to notify DEW when the school district transfers the required deposit for certain projects.
No provision.	No provision.	Removes the requirement that the AOS issue a finding for recovery against a school district when funds are overdue to the FCC. Instead, requires FCC to certify the amount to the AGO for collection.
No provision.	No provision.	Removes the AOS or their representative as an alternate person responsible for counting all remaining money, bonds, and other securities of a library's or board of education's fiscal officer.
No provision.	No provision.	Eliminates the requirement that each subdivision and school library district budget include additional information prescribed by AOS.
No provision.	No provision.	Allows the AOS full discretion in selecting which school districts to audit for enrollment information.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	Eliminates the requirement that school district appropriation measures be in the form prescribed by AOS after consultation with the Tax Commissioner.
No provision.	No provision.	Removes the requirement for the AOS to consult TAX when political subdivisions request approval to create a new fund under Ohio’s Tax Levy Law.
No provision.	No provision.	Changes the AOS's duty to audit certain safeguards implemented by state institutions of higher education from a minimum of four performance audits each biennium to at least once every two fiscal years.
No provision.	No provision.	Removes the authority of AGR and DOH to ask AOS to audit retail food establishment license fees or food service operation license fees charged by a local board of health.
No provision.	No provision.	Removes the requirement for DEV to consult with AOS when preparing reports about the impact of the prohibition against discontinuing heating services on the number of uncollectible and past due residential accounts.
No provision.	No provision.	Removes AOS and SOS from the process for investing money received by the courts for the assurance fund.
No provision.	No provision.	Removes AOS from the process of filing an action against an officer of the organized militia who cannot properly account for property/money in the officer’s possession.
No provision.	No provision.	Requires the judges that preside over conservancy districts, instead of the AOS, to consider approvals for modifying the form of the annual levy portion of a conservancy district’s assessment record.
No provision.	No provision.	Removes outdated provisions from the Revised Code related to the now-abolished State Committee for the Purchase of Products and Services by Persons with Severe Disabilities.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	Eliminates the ability of the head of a department, board, commission, or district authority entitled to participate in any appropriation or revenue of a subdivision to file an estimate of contemplated revenue and expenditures for the ensuing fiscal year on a form prescribed by AOS.
No provision.	No provision.	Eliminates the requirement that a tax budget present certain information in such detail as prescribed by AOS. <b>Fiscal effect: Minimal.</b>

Executive	As Passed By House	As Reported By Senate Finance
<b>OODCD8    Services for Individuals with Disabilities</b>		
No provision.	No provision.	<b>Section:    353.20</b> Earmarks up to \$1,000,000 in each fiscal year from GRF ALI 415506, Services for Individuals with Disabilities, to be used by OOD, in collaboration with DEW, to build capacity to deliver a regional system of training, support, coordination, and direct service for secondary transition services for students with disabilities beginning at age 14. (See EDUCD93).

Executive	As Passed By House	As Reported By Senate Finance
<div><div>PENCD8</div><div>STRS and SERS employee contributions</div></div> <div>No provision.</div>	<div>No provision.</div>	<div><div>R.C.</div><div>3307.27, 3309.47</div></div> <div>Prohibits a school district board of education from paying employee contributions to STRS on behalf of a superintendent employed by the school district or to SERS on behalf of a treasurer employed by the school district.</div> <div>Fiscal effect: Reduces certain school districts' costs related to retirement contributions on behalf of certain school superintendents and treasurers. Currently, employees must contribute 14% of an employee's payroll into STRS or 10% into SERS, but some employers make the current employee contribution on behalf of an employee.</div>
<div><div>PENCD7</div><div>Exclusion of persons providing school health services from SERS membership</div></div> <div>No provision.</div>	<div>No provision.</div>	<div><div>R.C.</div><div>3309.011</div></div> <div>Excludes from SERS membership any person who is employed by a private employer that has contracted with a school district to provide school health services to a child with a disability.</div> <div>Fiscal effect: None.</div>

Executive		As Passed By House	As Reported By Senate Finance
DPSCD5	Driver training in schools grant program		
	Section: 373.30		
Requires Fund QG18 ALI 769639, Safe Driving Program, be used by ODPS, in consultation with DEW, to administer the driver training in schools grant program established in R.C. 4508.023.		No provision.	No provision.



Executive	As Passed By House	As Reported By Senate Finance
RDFCD11 Homestead exemptions: increase and expansion		
		R.C. 323.152, 4503.065, Sections 387.10, 757.130
No provision.	No provision.	Increases the reduction amount of the standard property tax homestead exemption from \$28,000 to \$32,000 and of the enhanced homestead exemptions for disabled veterans and the surviving spouse of a public service officer killed in the line of duty from \$56,000 to \$59,000.
No provision.	No provision.	Increases the income threshold to qualify for the standard homestead exemption from \$40,000 to \$42,500 for property taxes generally payable in calendar year 2026.
No provision.	No provision.	Suspends the annual inflation adjustments TAX is required to make to the income threshold and reduction amounts for tax years 2025 and 2026 (or tax years 2026 and 2027 for manufactured home taxes).
		Fiscal effect: Increases GRF spending by \$18.1 million in FY 2026 and \$30.2 million in FY 2027. The bill increases appropriation item GRF ALI 110908, Property Tax Reimbursement – Local Government, by \$6,300,000 in FY 2026 and \$10,600,000 in FY 2027, and increases GRF ALI 200903, Property Tax Reimbursement – Education, by \$11,800,000 in FY 2026 and \$19,600,000 in FY 2027.

Executive	As Passed By House	As Reported By Senate Finance
<div><div>RDFCD5</div><div>Property tax reimbursement - Education</div><div>Section: 387.20</div><div>Requires GRF ALI 200903, Property Tax Reimbursement - Education, to be used for paying the state's costs incurred because of the property tax rollback, the homestead exemption, and certain other property tax exemptions. Requires EDU, in cooperation with TAX, to distribute these funds directly to the appropriate school districts. Appropriates any additional sums that may be needed to make these payments. Requires each school district to distribute these payments among the proper funds as if they had been paid as real or tangible personal property taxes. Requires payments for the costs of administration to be paid to the county treasurer and county auditor for the subsequent distribution to the appropriate school districts as prescribed by law.</div></div>	<div><div></div><div></div><div>Section: 387.20</div><div>Same as the Executive.</div></div>	<div><div></div><div></div><div>Section: 387.20</div><div>Same as the Executive.</div></div>

Executive	As Passed By House	As Reported By Senate Finance
<u>Property Taxes and Transfer Fees</u>		
TAXCD104 Property tax levies		R.C. 133.18, 306.32, 306.322, 319.301-319.302, 345.01, 345.03-345.04, 505.37, 505.48-505.481, 511.28, 511.34, 513.18, 523.06, 755.181, 1545.041, 1545.21, 1711.3, 3311.5, 3316.041, 3316.06, 3318.01, 3318.06-3318.063, 3318.361, 3318.45, 3358.11, 3381.03, 3505.06, 4582.024, 4582.26, 5705.01, 5705.03, 5705.17, 5705.194, 5705.199, 5705.21, 5705.2111, 5705.2114, 5705.212-5705.213, 5705.215, 5705.217-5705.219, 5705.221, 5705.233, 5705.25-5705.251, 5705.261, 5705.412, 5705.55, 5709.92, 5748.01-5748.02, 5748.03, 5748.08, 5748.09, Section 801.300, 801.310 Repealed: R.C. 5705.192, 5705.195-5705.197
No provision.	No provision.	Eliminates the authority of political subdivisions to levy replacement property tax levies, beginning with elections held on or after January 1, 2026.
No provision.	No provision.	Eliminates the authority of a school district to levy a fixed-sum emergency levy, a substitute emergency levy, and a combined school district income tax and fixed-sum property tax levy.
No provision.	No provision.	Prohibits a school district from submitting any current expense levy to voters if it has a general fund carry-over balance of more than 100% of general fund expenditures in the preceding fiscal year. Modifies the election notices and ballot language for a school district current expense levy to include the percentage and amount of any such general fund carry-over balance. Applies beginning with elections held on or after January 1, 2026.
No provision.	No provision.	Disallows, beginning for elections held on or after January 1, 2026, a school district or other education-related taxing authority to submit to electors the question of whether to renew and increase an existing levy.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	Changes, beginning with elections held on or after January 1, 2026, the term employed in property tax ballot language and election notices to describe the true value of property from "the county auditor's appraised value" to "market value."  <b>Fiscal effect: Limits the levy options school districts and other political subdivisions may use to raise property tax revenue to fund their operations.</b>
TAXCD106 Educational property tax levy submission		
No provision.	No provision.	R.C. 133.18, 3318.06-3318.063, 3318.36, 3318.45, 5705.194, 5705.21, 5705.215, 5705.2111, 5705.2113, Section 801.300  Requires two-thirds of a school board or other governing authority of a school district, joint vocational school district, regional student education district, career-technical cooperative education district, or a qualifying school district partnership to approve submission of a tax levy to voters for all educational levies instead of only for certain types of education levies under current law.  <b>Fiscal effect: May make it harder for an education governing authority to place a levy on the ballot.</b>

Executive	As Passed By House	As Reported By Senate Finance
TAXCD107 20-mill floor property tax limit		
No provision.	No provision.	<div>R.C. 319.301, Section 801.280</div> <div>Requires that emergency and substitute tax levies be included in the calculation of a school district's 20-mill floor or a joint vocational school district's 2-mill floor for property tax purposes. Applies the millage floor changes to tax years beginning on and after the bill's 90-day effective date.</div> <div>Fiscal effect: Lowers the number of school districts on the 20 -mill floor and potentially lowers the number of joint vocational school districts on the 2-mill floor. These floor districts’ property tax revenue growth rates as a result of increases in property values will be reduced as their current expense levies will be subject to H.B. 920 tax reduction factors. These districts’ property tax collections may be reduced by tens of millions to over a hundred million dollars annually. The state’s GRF expenditures for related property tax reimbursement payments may be reduced by millions to over ten million of dollars annually.</div>
TAXCD91 School district property tax reductions and school funding; 20-mill minimum levy requirement		
No provision.	<div>R.C. 323.131, 3317.01, 4503.06, 5705.27, 5705.31, 5705.316, Section 757.110</div> <div>Removes the county prosecutor from the three-member county budget commission and makes the president of the board of county commissioner as a member instead.</div>	<div>R.C. 323.131, 3317.01, 4503.06, 5705.31, 5705.316, Section 757.110</div> <div>No provision.</div>

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Requires each city, local, and exempted village school district to submit the certificate of available revenue required under R.C. 5705.36 to the county auditor by July 15 of each year. Requires each county budget commission to meet by August 15 of each year to determine whether a district’s general operating budget carryover balance from the previous fiscal year exceeds 30% of total expenditures made in that fiscal year.	Same as the House, but increases the carryover balance threshold to 50% and allows a district to not count its permanent improvement expenses towards the threshold.
No provision.	If the district's carryover balance does exceed the 30% threshold, requires the budget commission to reduce the property taxes levied by the district for current expenses in the following tax year by the amount of the excess. Requires an applicable property tax bill to include a notice stating that the school district property tax reduction is for the current year only and due to the district’s excess carryover balance.	Same as the House, but increases the carryover balance threshold to 50% and requires TAX to treat such property tax reductions as a reduction in the authorized rate.
No provision.	Provides a special timeline for making fiscal year 2025 reviews and tax year 2025 rate adjustments by requiring the budget commission to meet by October 31, 2025.	Same as the House.
No provision.	Exempts a school district whose levies have been reduced by the county budget commission from the requirement that it levy at least 20 mills to receive state foundation aid.	Same as the House.
No provision.	Exempts an island school district or a joint state school district from the carryover balance review and related property tax reductions.	Same as the House.
	<b>Fiscal effect: May reduce tax collections for school districts by up to several billion dollars over a multi-year period, depending on the value of excess carryover balances.</b>	<b>Fiscal effect: Same as the House, but would reduce the tax revenue loss.</b>

Executive	As Passed By House	As Reported By Senate Finance
TAXCD110 Property taxes: County budget commission authority and procedure		
		R.C. 5705.13, 5705.131-5705.132, 5705.222, 5705.27, 5705.29, 5705.31, 5705.314, 5705.32-5705.321, 5705.35-5705.36, 5705.40, and 5747.51
No provision.	No provision.	Allows county budget commissions (CBCs) to reduce millage on any voter-approved tax levy aside from a debt levy if the commission finds it reasonably necessary or prudent to avoid unnecessary, excessive, or unneeded property tax collections.
No provision.	No provision.	If the tax is levied by a body with a majority of members who are elected local officials, any such reduction is subject to two limitations: (1) CBCs may not reduce a levy such that it would collect less revenue than in the preceding year unless funds are available from reserve balance accounts, nonexpendable trust funds, or carryover amounts to offset a reduction below that level, but the budget commission must consider reserve balance accounts, nonexpendable trust funds, and carryover amounts when considering a reduction. (2) CBCs may not reduce school district levies such that the school district would collect below 20 mills in revenue, except as required to comply with the provision (see TAXCD91) limiting accrual of general fund carry-overs.
No provision.	No provision.	Removes prohibitions on CBCs considering the status of reserve balance accounts or other certain unexpended funds when determining whether to reduce a political subdivision's taxing authority.
No provision.	No provision.	Requires school districts to obtain approval from the county budget commission before adjusting inside millage in a manner that increases tax rates.
No provision.	No provision.	Requires CBCs to offer, during at least one public meeting annually, testimony describing the concept and function of inside millage, how it is allocated to various jurisdictions in the county, and the fiscal impact of inside millage.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	Requires political subdivisions to disclose all funds in their control the inclusion of which is not already required by law for annual tax budgets.  <b>Fiscal effect: Provides county budget commissions greater discretion in reducing political subdivisions’ property tax collections when the commission finds it prudent to avoid certain property tax collections.</b>