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136th General Assembly

Fiscal Note & Local Impact Statement

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Version: As Passed by the Senate

Primary Sponsor: Sen. Brenner

Local Impact Statement Procedure Required: Yes

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Highlights

- The bill's requirement to provide free academic intervention services to certain students who are struggling academically will increase costs for school districts and other public schools. These costs could be significant but are highly uncertain. Ultimately, they will depend on the number of qualifying students already receiving services meeting the bill's requirements and district and school implementation decisions.
- Costs for districts and schools not meeting the bill's 51% threshold for third grade mathematics proficiency may increase to develop and implement mathematics achievement improvement plans. Any costs will vary depending on the strategies districts and schools choose to employ.
- The bill requires districts and schools that must establish a mathematics achievement improvement plan to use curriculum from the list of high-quality core curriculum and instructional materials that the Department of Education and Workforce (DEW) must develop. However, it also allows districts and schools to use disadvantaged pupil impact aid funds through the school funding formula for that curriculum and professional development on effective mathematics instruction.
- The bill may increase DEW operating costs in the hundreds of thousands of dollars annually to review academic intervention services in up to 5% of public schools each year.
- Costs for DEW, the Department of Higher Education, the State Board of Education, and public schools may increase to carry out various administrative responsibilities.

Detailed Analysis

Overview

The bill makes a number of changes to education law with the goal of improving academic performance among public school students. From a fiscal perspective, the bill most notably requires:

- School districts and other public schools to provide academic intervention services to students struggling in mathematics or English language arts (ELA) and to develop a mathematics improvement and monitoring plan for students who receive mathematics intervention services;
- School districts and community schools with 51% or less of students scoring at least proficient on the third grade mathematics state test to develop a mathematics achievement improvement plan and use high-quality mathematics curriculum;
- The Department of Education and Workforce (DEW) to annually review and report on the academic intervention services provided by up to 5% of public schools; and
- DEW to review core mathematics curricula and create a list of high-quality instructional materials in mathematics and evidence-based mathematics intervention programs aligned with state standards and best practices.
- DEW to develop both a professional development course in mathematics that integrates life skills and a pilot series of professional development programs for school and regional educational leaders on evidence-based mathematics instruction.

The provisions of the bill and their potential fiscal effects are discussed below.

Academic intervention services

The bill

The bill requires each school district, community school, and science, technology, engineering, and mathematics (STEM) school to provide qualifying students with evidence-based academic intervention services, free of cost, either directly, through a vendor, or a combination of both. With certain limited exceptions, a student qualifies for such services if they demonstrate a "limited" level of skill in math, English language arts, or both, on a state test (the limited level is the lowest level of achievement on the state tests) or a level of skill that is below grade level or below proficient on a mathematics diagnostic assessment.[1] Districts and schools may provide academic intervention services through a variety of evidence-based supports identified by the bill, though the bill requires these services to be in addition to, rather than a replacement for, existing academic instruction and other services provided to students, and that they not supplant core academic instructional time. Any student in grades 9-12 who is not required to take another state test after demonstrating a limited level on their most recent state test will still qualify for intervention services. The bill requires districts and schools to provide these qualifying high

[1] The bill exempts students who have an individualized education program (IEP) related to a traumatic brain injury or a student who attends a dropout prevention and recovery community school.

school students with academic intervention services that align with the student's selected graduation pathway.

Beginning with the 2026-2027 school year, districts and schools must develop a mathematics improvement and monitoring plan meeting certain requirements for students who must receive mathematics intervention services within 60 days after receiving the student's results on the state mathematics test, end-of-course examination, or diagnostic assessment that qualifies the student for the services. The plan must identify the student's mathematics deficiencies and describe the additional instructional services and support the student will receive, among other contents.

The bill requires each district or school to notify the parent or guardian that their student qualifies for and will receive academic intervention services, provide the parent or guardian with periodic updates on the services provided, and annually report to DEW various data regarding the number of students qualifying for and receiving academic intervention services. The bill also requires a district or school to report any information DEW requests about mathematics improvement and monitoring plans and, through EMIS, the core curriculum and instructional materials being used for mathematics and the mathematics intervention programs used in grades K-12 (this reporting requirement is similar to one enacted in H.B. 33 of the 135th General Assembly for English language arts core curriculum and instructional materials and reading intervention programs).

Fiscal effects

Continuing law requires public schools to provide students in grades 3-8 with intervention services in any skill in which the student scored below proficient on the state tests. In addition, it also requires public schools to provide intervention services to students in grades K-3 whose diagnostic assessments indicate that the student is failing to make satisfactory progress toward attaining the academic standards for their grade level. Indeed, based on conversations with the Buckeye Association of School Administrators (BASA), it is common practice for schools to offer intervention services to students. As a result, some portion of these students may already be receiving academic intervention services that meet the bill's requirements. Due to data limitations, that number is not known. As a point of reference, DEW reports that, of the 868,410 students in grades 3-12 who took the state tests in English language arts in the 2024-2025 school year, 180,039 (20.7%) scored at the limited level of skill. Of the roughly 961,640 students in grades 3-12 tested in mathematics, 284,801 (29.6%) scored at the limited level of skill. Additional students will qualify under the bill based on performance on mathematics diagnostic assessments.

Schools that already provide academic intervention services may still incur increased costs if there is a need to restructure or expand their existing programs, particularly to ensure compliance with the bill's requirement that services be in addition to core academic instruction and other services and to adhere to the requirements of mathematics improvement and monitoring plans, as applicable. Schools may also incur increased administrative costs to comply with the bill's notification and reporting requirements. Consequently, the costs of providing academic intervention services to qualifying students could be significant but are highly uncertain. Ultimately, costs will vary depending on a number of factors, including the number of students who score at a limited level of skill in each district or school who are not already served

or exempt, how each district or school chooses to provide the services, staffing needs, staff salaries, contract agreements, and other considerations.

District and community school mathematics achievement improvement plans

Beginning with the 2026-2027 school year, the bill requires each school district or community school in which 51% or less of the district or school's students score "proficient" or higher on the third grade mathematics state test to develop a mathematics achievement improvement plan and submit the plan to DEW. Once more than 51% of a district or school's students taking the third grade mathematics state test score proficient or higher, the district or school will no longer be required to develop and submit a plan. DEW will be responsible for establishing guidelines for the mathematics achievement improvement plans. The plans must, at a minimum, include (1) analysis of student performance data, (2) measurable performance goals, (3) strategies to meet student needs, (4) a staffing and professional development plan, and (5) instructional strategies for improving student performance. The bill also requires DEW to post all submitted plans and guidelines for the plans on its website, as well as to develop and publicly post a student academic intervention template specific to mathematics that must be used by districts subject to an achievement improvement plan.

The costs of carrying out the plans will vary depending on the strategies chosen by the districts and schools that are subject to them. The bill requires districts and schools subject to a mathematics achievement improvement plan to adopt high-quality curriculum and instructional materials from the list developed by DEW, which may result in additional costs for districts and schools that have not implemented such materials (see "**High-quality core mathematics curricula**" below). For the 2024-2025 school year, 65 (10.7%) traditional school districts and 125 (36.9%) community schools had a proficiency rate of 51% or less on the third grade mathematics state test.

Annual reviews

Beginning in the 2026-2027 school year, and each school year thereafter, the bill requires DEW to randomly select no more than 5% of all public schools (individual schools operated by a school district as well as community schools and STEM schools) for a review of their academic intervention services and outcomes. The bill prohibits DEW from reviewing any one school more than once every three years. DEW must provide a report to the district or school of the review's results within 75 days of completion. That district or school is then required to post the results on its website or to make it available upon request. The bill also requires DEW to include a copy of the report within the Student Opportunity Profile found on the school's state report card.

DEW's operating costs likely will increase to complete the reviews. The bill's requirement translates to reviews for up to approximately 170 individual schools each year. The bill requires the reviews to include, at a minimum, a document review, interviews with applicable district and school staff, and observations of interventions. The reviews will evaluate whether qualifying students are receiving the services, the types and methods of services qualifying students receive, and the quality of the services provided.

DEW may need to hire new staff to carry out the reviews. It is conceivable that the costs, if the reviews are performed in-house, would be in the hundreds of thousands of dollars annually, though it will depend highly on the number of new staff needed. This number will depend on the

scope, duration, and complexity of the reviews and the DEW unit responsible for overseeing them. Currently, the Office of School and District Improvement oversees school improvement initiatives, including identifying evidence-based strategies to improve outcomes. The base pay rate for an education program specialist starts at $34.28 per hour. The total annual payroll costs for each such position will range from about $93,000 to $112,000, depending on the single or family health insurance coverage the employee may enroll in. If necessary, a program manager position may start at a base pay rate of around $40 per hour, which would mean total annual payroll costs ranging from $107,000 to $126,000. An administrative professional's base pay rate starts at about $22 per hour, equating to annual payroll costs ranging from $64,000 to $83,000. Hypothetically, if this new function is administered by a team of three education program specialists, a program manager, and an administrative professional, the total annual payroll cost could range from $451,000 to $546,000 plus any supplies, equipment, and travel reimbursement costs. Costs may be different if the Department chooses to contract with an organization involved in supporting school improvement and academic intervention services to assist in conducting the reviews, as permitted by the bill. Contract costs will depend on the particulars of the contractual arrangement.

High-quality core mathematics curricula

The bill requires DEW, no later than April 15, 2026, to review core mathematics curricula and create a list of high-quality instructional materials in mathematics and evidence-based mathematics intervention programs aligned with state standards and best practices. Under the bill, school districts and other public schools may, but are not required to, use the DEW-approved mathematics materials or select their own high-quality options, unless the district or school is required to establish a mathematics achievement improvement plan, in which case they must use curriculum from the list established by DEW. Districts and schools that choose to modify mathematics curricula and instructional materials may incur some costs to do so. These costs likely will vary depending on the materials chosen.

The bill expressly allows districts and schools to use the disadvantaged pupil impact aid (DPIA) they receive through the school funding formula for the implementation of high-quality core mathematics curriculum and professional development on evidence-based strategies for effective mathematics instruction. Continuing law enacted in H.B. 33 of the 135th General Assembly, the main operating budget for FY 2024 and FY 2025, added similar provisions regarding the use of DPIA for reading improvement and intervention and professional development in the science of reading. DEW reports that in FY 2024, districts and schools spent $140.8 million in DPIA and Student Wellness and Success Funds toward reading improvement and intervention initiatives.

H.B. 33 of the 135th General Assembly also required DEW to establish a list of high-quality core curriculum and instructional materials in English language arts (ELA), and a list of evidence-based reading intervention programs, that are aligned with the science of reading and strategies for effective literacy instruction. DEW's workload and administrative costs may increase on an ongoing basis to develop and update the list required by the bill. The process to identify high-quality mathematics curricula and materials may be like the one DEW used to establish the list of ELA materials. According to DEW, under that process, it established criteria and procedures for considering both the quality and alignment of core curriculum instructional materials and intervention programs with Ohio's academic content standards, best practices, and research in

effective literacy instruction and alignment with state law. DEW used an independent nonprofit entity (EdReports) that reviews K-12 instructional materials to initially identify high-quality materials based on certain criteria. Some materials were automatically approved while applicants were able to submit materials that were not for further review. Those meeting review criteria were also included on the list. Since releasing the initial versions of the list in early 2024, DEW has been accepting applications on a quarterly basis for revised editions of previously approved materials. DEW conducts technical and quality reviews of the submitted materials and adds materials meeting DEW's criteria to the approved list when it is periodically updated. According to its website, DEW anticipates that its next full review cycle will commence in the fall of 2026.

In addition, the bill requires DEW to include on a district or school's report card, as an unrated measure, the reading and mathematics curricula used in each school building and whether the curriculum is designated as high-quality by DEW. The bill provides DEW with discretion in how it reports the information. The provision may minimally increase DEW's costs to collect data for and generate district and school report cards. These costs are funded by the GRF in appropriation line item (ALI) 200439, Accountability/Report Cards. In each of FY 2026 and FY 2027, H.B. 96 appropriates $7.4 million to ALI 200439.

Mathematics professional development course

The bill requires DEW to develop a professional development course that focuses on foundational knowledge in mathematics and integrates life skills and, by December 31, 2026, to develop a pilot series of professional development programs for school and regional educational leaders on evidence-based mathematics instruction. DEW may incur costs roughly in the tens of thousands of dollars to develop and produce the required course. DEW operates the Learning Management System for Ohio Education (LMS), which provides online access to courses and free professional development opportunities to actively licensed educators. Most likely, DEW will include the course required by the bill as part of this system.

Generally, professional development programs related to academic requirements are supported by GRF ALI 200427, Academic Standards, which has appropriations of $5.5 million in FY 2026 and $5.4 million in FY 2027. However, DEW has used other sources of funding, including federal COVID-19 relief funds, in recent years to support certain professional development opportunities. For example, DEW used roughly $49,000 in FY 2024 and $13,000 in FY 2025 from federal Elementary and Secondary School Emergency Relief (ESSER) funds for the development of virtual professional development materials related to literacy and learning loss, produced through the Educational Service Center of Eastern Ohio.

Advanced learning opportunities in mathematics

Under current law recently enacted in H.B. 96 of the 136th General Assembly, each school district, beginning in the 2026-2027 school year, must provide each student that achieves an "advanced" level of skill on a mathematics achievement test or end-of-course exam with advanced mathematics learning opportunities in the following school year. These opportunities refer to learning opportunities or a course that provides academic content or rigor that exceeds the standard mathematics curriculum for the student's grade level, including a mathematics course that is two grade levels above the student's current grade level. If a district does not offer any advanced learning opportunities in mathematics for the grade level in which the student is

enrolled for the next school year, that district is exempt from the requirement. In addition, a parent or guardian may opt out their child from advanced mathematics learning opportunities.

The bill replaces the law enacted in H.B. 96 with a provision that requires school districts and other public schools, beginning July 1, 2026 (effectively, the 2026-2027 school year), to:

- Enroll students in grades 3-6 who achieve an "accomplished" or "advanced" level of skill on a mathematics state test in advanced learning opportunities in mathematics. Under the bill, these opportunities refer to a course that exceeds the standard mathematics curriculum for the student's grade level or services or curricula modifications that provide additional rigor or challenge, including differentiated instruction tailored to a student's particular needs and readiness or interdisciplinary work.
- Enroll seventh grade students who achieve an "accomplished" or "advanced" level of skill on a mathematics state test in Algebra I in the next school year unless the student has already completed Algebra I (commonly, Algebra I is taken during the ninth grade but some districts and schools may offer it as an option for students in earlier grades).
- Adopt a comprehensive mathematics placement policy for Algebra I and advanced learning opportunities in mathematics beginning in grade 3.

Districts may also enroll additional students who meet locally determined criteria in advanced learning opportunities for mathematics. Similar to current law, the bill requires districts to notify parents or guardians of students eligible for Algebra I enrollment, and parents may opt their child out in writing. DEW must provide guidance on student placement in Algebra I based on prior-year test performance.

Districts and schools may already provide advanced mathematics instruction to certain students under existing gifted education programs and acceleration policies. Under continuing law, school districts must have a student acceleration policy, which may be either the model policy adopted by DEW or a locally developed policy approved by DEW. Therefore, the fiscal effect of these provisions is likely minimal. For example, some students may take higher level mathematics courses earlier than otherwise. Districts and schools may experience some additional workload or costs to accommodate shifts in course enrollment. Any costs for additional services or curricula modifications for younger students will depend on district and school implementation decisions. In the 2024-2025 school year, nearly 228,000 (38%) students taking the third through seventh grade state mathematics tests scored at an accomplished or advanced level of skill.

The bill also requires DEW to include the provision of advanced learning opportunities in mathematics, as described above, in its model student acceleration policy. DEW may incur some additional administrative workload to update the policy accordingly.

Mathematics proficiency testing for preK-8 educator licenses

The bill requires the State Board of Education to assess mathematics proficiency for applicants seeking a new preK-8 educator license and requires the Chancellor of Higher Education, in consultation with DEW, to define the level of proficiency at which individuals are prepared to provide high-quality mathematics instruction. The Chancellor and DEW must collaborate with the State Board to set appropriate benchmarks. The State Board must certify to each district or school that employs the individual whether the individual is proficient in

mathematics. The bill does not disqualify an individual for a license if they do not demonstrate mathematics proficiency but it prohibits districts and schools from assigning such an individual to teach mathematics. An individual that does not demonstrate proficiency may retake the mathematics assessment and, if demonstrating proficiency, be assigned to teach mathematics. These provisions will likely increase administrative workload or costs for the state agencies to carry out these activities and may reduce district and school flexibility in responding to certain staffing needs.

Most likely, any determinations of proficiency and benchmarking will be applied to the mathematics assessment offered through the state's existing educator assessment system. In addition to completing an educator preparation program, a prospective educator generally must pass licensure tests prescribed by the State Board that assess a candidate's knowledge of pedagogy and content knowledge. Vendors provide and score the tests, which are supported by testing fees paid by the candidates taking them. The current cost for an educator to take the mathematics content test is $109.