OHIO LEGISLATIVE SERVICE COMMISSION

www.lsc.ohio.gov

Office of Research and Drafting

Legislative Budget Office

S.B. 19
136th General Assembly

Fiscal Note & Local Impact Statement

Click here for S.B. 19's Bill Analysis

Version: As Passed by the House

Primary Sponsor: Sen. Brenner

Local Impact Statement Procedure Required: Yes

Patrick Campbell, Budget Analyst

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 community schools and school districts that operate 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.
- Additional school districts may incur costs to develop and implement reading achievement improvement plans for certain schools. However, the bill's shift in focus to plans for individual buildings may lower costs for districts if interventions and improvement activities are narrowed in scope to focus on the designated buildings.
- 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 and to modify how K-3 diagnostic assessments are administered.

- GRF scholarship program expenditures may increase due to the bill's expansion of eligibility for an Autism scholarship.
- The bill may increase Quality Community School Support Program payments, funded by lottery profits, and a certain community school's revenues by allowing the school to maintain its designation through FY 2030.
- The bill may increase state aid expenditures paid from the GRF and school district revenues depending on the extent to which home-educated students participate in career-technical education (CTE) at their resident districts and the CTE programs the students participate in. School district expenditures may increase to educate additional students.
- 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, the primary focus of which is improving academic performance among public school students. The bill also makes changes to a number of other provisions regarding diagnostic testing, eligibility for Autism scholarships, and eligibility for home-educated students to participate in career-technical education at their resident school district, among others. The provisions of the bill with notable potential fiscal effects are discussed below.

Academic intervention services

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. These services must align with a qualifying student's assessed level of skill and provide accelerated learning and mastery where possible to help the student demonstrate a level of skill appropriate to the student's grade. A student qualifies for such services if they demonstrate a limited level of skill in mathematics, English language arts (ELA), or both, on a state-approved diagnostic assessment or a state 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 generally 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 or basic level of skill on their most recent state test will still qualify for intervention services. The bill requires districts and schools to provide

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

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

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 the Department of Education and Workforce (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, through the Education Management Information System (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 ELA 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 test in ELA in the 2024-2025 school year, 180,039 (21%) scored at the limited level of skill. Of the roughly 961,640 students in grades 3-12 tested in mathematics, 284,801 (30%) scored at the limited level of skill. Additional students will qualify under the bill based on performance on diagnostic assessments. Qualifying students under the bill continue to receive intervention services in mathematics or ELA until they demonstrate proficiency on either a diagnostic assessment or a state test in the applicable subject.

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 third grade students who score at a limited or basic 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.

Mathematics achievement improvement plans

Beginning with the 2027-2028 school year, the bill requires each school district or community school to develop a mathematics achievement improvement plan for each of its schools in which 51% or less of the school's students score "proficient" or higher on the third grade mathematics state test. Once more than 51% of a school's students taking the third grade

mathematics state test score proficient or higher, the school will no longer be required to develop and submit a plan. DEW will be responsible for adopting rules 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 rules 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 or schools 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, 335 (11%) traditional school district buildings operated by 95 (16%) unique school districts and 125 (37%) community schools had a proficiency rate of 51% or less on the third grade mathematics state test.

Reading achievement improvement plans

Also, the bill revises the law regarding reading achievement improvement plans by requiring the plans to be created for individual school district buildings that meet the criteria rather than school districts. The set of qualifications remain the same under the bill, as continuing law qualifies entities that, for each of the previous two school years, both (1) received a performance rating of less than three stars for the early literacy measure and (2) had less than 51% of its students who took the third grade ELA assessment receive at least a proficient score. Under continuing law, community schools that meet these requirements also must submit a reading achievement plan to DEW.

The bill may increase costs for school districts that were not required to develop a reading achievement improvement plan under current law, but that will have one or more buildings that meet the criteria under the bill. Alternatively, the bill may reduce costs for districts subject to the plans currently if the building-based criteria leads to interventions and activities that are narrowed in scope to only the designated buildings. Under current law, 46 (8%) school districts were required to submit a reading achievement improvement plan for the 2025-2026 school year based on report card results for the 2023-2024 and 2024-2025 school years. Under the bill, LBO identified 279 (9%) traditional school district buildings operated by 61 (10%) unique school districts that meet the criteria for those years. Thus, 15 additional school districts would have needed to create the plans under the bill (all 46 districts required to implement a plan for the 2025-2026 school year under current law have at least one building for which they would have needed to create a plan under the bill).

Annual reviews

Beginning in the 2027-2028 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, 2027, 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. As part of its review, DEW must create a rubric and scoring system to evaluate core mathematics curricula based on certain factors and post them on its website. 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 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.

High-quality tutoring program list

Under current law, DEW must compile a list of high-quality tutoring programs, covering literacy, mathematics, social studies, and science. DEW most recently issued a request for qualifications (RFQ) for the high-quality tutoring program directory at the beginning of 2024. Under current law, DEW is scheduled to update the list in early 2027. The bill temporarily requires DEW, not later than 30 days after the bill's effective date, to open an application period to update its list of high-quality tutoring programs and update the list accordingly. Administering the review process will require the creation and review of several documents, communication and application status updates with vendors and districts over several weeks, and onboarding approved vendors on DEW's expectations and statutory requirements for districts. According to DEW, the accelerated review process will require it to hire at least one additional staff member. As noted above, total annual payroll costs for a full-time education program specialist position start from about $93,000 to $112,000. Actual costs may be less if the new staff member is hired on a temporary basis.

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, 2027 (effectively, the 2027-2028 school year), to:

- Enroll certain high-performing students in mathematics in grades 3-5 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 certain high-performing students in mathematics in sixth grade in (1) a mathematics course in seventh grade that combines in one school year seventh and eighth grade mathematics standards, and (2) Algebra I in eighth grade if a certain condition is met. According to DEW, the former type of class, known as "Compacted Math," is commonly offered in public schools.

- Not later than 90 days after the bill's effective date, adopt a comprehensive mathematics placement and promotion 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 sixth grade students eligible for more challenging mathematics class enrollment under the bill, and parents may opt their child out in writing. DEW must adopt rules on student placement in more challenging mathematics classes in seventh and eighth grade based on prior-year test performance, and, not later than 90 days after the bill's effective date, designate a score that reflects an "accomplished" level of skill for each mathematics diagnostic assessment.

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. As a point of reference, 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.

Diagnostic assessments

Current law requires DEW, by June 30, 2026, to adopt a diagnostic assessment for reading only and 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, and are most widely used by public schools in the state. The bill replaces current law with requirements for DEW to adopt up to six approved diagnostic assessments in each of reading and mathematics that are inclusive of all grades K-3. In addition, a provider that offers a reading diagnostic approved prior to the bill's effective date may apply to DEW for a waiver to permit school districts to use another reading diagnostic assessment offered by that provider. DEW must approve a waiver application if the previously approved assessment meets all of the bill's criteria. Generally, the bill prohibits schools from administering assessments in a given subject area from different providers. However, the bill allows a school district or other public school that has a contract that existed prior to September 30, 2025, with a provider for a reading diagnostic assessment to continue using that provider's diagnostic assessment until the contract expires or July 1, 2028, whichever occurs first, or upon a DEW review that demonstrates the assessments do not meet Science of Reading minimum requirements. By February 28, 2028, DEW must submit a report of the number of districts and schools that continued to use diagnostic assessments under existing contracts. Finally, the bill requires DEW to contract with an entity to review its selection of diagnostic assessments before finalizing the approved lists.

Fiscal effects

Districts and schools will be responsible for paying any costs associated with the state-approved diagnostic assessments. Thus, these costs may change depending on the mix of assessments approved by DEW under the bill. These provisions also may increase DEW's administrative costs. In addition to administrative costs or workload associated with reviewing diagnostic assessments for inclusion on the list, DEW may also incur administrative costs to comply with the bill's waiver opportunity. Under the waiver process, DEW will need to create and process waiver applications, communicate changes and the waiver opportunity to vendors and districts, and answer questions for and provide technical assistance to applicants and districts. Fifteen assessments provided by 11 vendors are on DEW's approved list for the 2025-2026 school year and are eligible for a waiver extending their use. Two of these vendors are DEW and the Department of Children and Youth, so there are nine outside vendors that could apply for a waiver. The cost to contract for a review of the Department's selected diagnostic assessments is uncertain, as it will likely depend on the scope and duration of the work and negotiations with the contractor.

Autism scholarships

The bill expands the set of qualifications for the Autism scholarship to include students who (1) have been diagnosed as autistic by a physician or psychologist, (2) are enrolled in a chartered or nonchartered nonpublic school, are home educated, or are older than compulsory

school age but less than 22 and received a home education and have not received a diploma, and (3) has an education plan developed by the school district in which the child is entitled to attend school that includes transitional services. It is unclear exactly how many additional students will qualify for an Autism scholarship under the bill, but a marginal increase in participation and an associated increase in GRF scholarship costs is likely.

Career-technical education for home-educated students

The bill permits home-educated students to take career-technical education (CTE) courses at the student's resident school district as a part-time student without financial assessment, charge, or tuition. The bill includes these students in the school district's student enrollment count for state funding purposes. Under continuing law, these provisions also apply to nonpublic students. The bill may increase state aid expenditures paid from the GRF and school district revenues depending on the extent to which home-educated students participate in CTE at their resident districts and the CTE programs the students participate in.[2] School district expenditures may increase to educate additional students.

Quality community school support program

The Quality Community School Support Program provides additional funds to community schools that are designated as a Community School of Quality. The designation is based on certain criteria, which include report card grades, sponsor ratings, and other factors. The bill qualifies a community school that initially received its designation for the 2022-2023 school year, contracted with an operator that operates schools in other states, and met at least one of a list of specified criteria to maintain its designation through the 2029-2030 school year.

This provision applies to IDEA Greater Cincinnati. The bill may increase state payments and the school's revenues if it would not have otherwise been designated through the 2029-2030 school year. Designated community schools receive $3,000 in each fiscal year for each pupil identified as economically disadvantaged and $2,250 in each fiscal year for all enrolled students. Payments to Community Schools of Quality are supported by Fund 7017 ALI 200631, Quality Community and Independent STEM Schools Support, with appropriations of $115 million in FY 2026 and $125 million in FY 2027. If the amount appropriated is not sufficient, DEW must prorate the payments to fit within the appropriation.

Innovative education programs

Under continuing law, school districts, educational service centers (ESCs), and chartered nonpublic schools can apply to DEW proposing an innovative education pilot program that exempts the district, ESC, or school from specific statutory provisions or rules. The bill permits community and STEM schools to apply to establish an innovative education pilot program in the same manner as districts, ESCs, and chartered nonpublic schools. This broadened applicant pool may result in an increase in DEW's administrative workload if the number of applications needed to be processed and reviewed significantly increases. The bill also adds the implementation of the Science of Reading to the list of requirements from which a district, ESC, or school may not be exempted. Districts and schools have been required to use curriculum, instructional materials,

[2] For additional details concerning CTE categorical funding, see the LSC Categorical Add-on Aid to Ohio Schools Members Brief (PDF).

and intervention programs aligned to the Science of Reading since the 2024-2025 school year. According to DEW, there have been no requests to waive Science of Reading requirements. The bill also requires DEW to promote innovative educational programs designed to increase student achievement and engagement, improve student wellness, and prepare students for the workforce and postsecondary education. This may increase DEW's administrative workload.

Elimination of DEW physical education coordinator position

The bill eliminates the requirement that DEW employ a full-time physical education coordinator to provide guidance and technical assistance to districts and schools in implementing physical education standards. DEW reported that the position's elimination will not have a fiscal effect, as the position is currently vacant and its responsibilities have been delegated to other staff.

FNSB0019PH-136/sb