



Ohio School Boards
Association

TO: Jared Cape, Budget Analyst

FROM: Jennifer Hogue, Director of Legislative Services

DATE: July 21, 2025

RE: **2025 LOCAL IMPACT STATEMENT REPORT**

The Ohio School Boards Association (OSBA) is pleased to take advantage of the opportunity to review the 2025 Local Impact Statement Report on bills enacted in 2024. The Legislative Service Commission (LSC) report to the Ohio General Assembly and to the public on the fiscal impact of certain specific bills is a valuable service.

The 2025 Local Impact Statement Report highlights six bills enacted during 2024 that require local impact statements. Four of the six bills have a fiscal impact on public school districts. These four bills are House Bill (HB) 8, HB 47, Senate Bill (SB) 112 and SB 208.

HB 8 prohibits school districts from providing classroom instruction that includes sexuality content in grades K-3 and requires schools to adopt parental notification and review policies regarding certain sexuality-related content and student health care. Districts may see a slight increase in administrative costs to meet the requirements around parental notification and policy review.

HB 47 requires school districts to place automatic external defibrillators (AED) in each school building. Some school districts already meet the requirements of the bill, but the cost is substantial for those needing to purchase equipment. The average cost of an AED is around \$1,500. Maintenance, accessories and training will incur an additional cost annually.

SB 112 requires that all doors in a school building comply with the standards that were required when the door was installed. The changes in this bill may have a small financial impact on a district needing to address repairs for doors to comply.

SB 208 creates the Prenatal-to-Five Early Childhood to Post-secondary Regional Partnerships Program. School districts that elect to participate in these partnerships may incur costs for activities of the partnership as well meeting reporting requirements.

The bill also requires districts to allow for open enrollment of a student whose parent/guardian is an active duty member of the military. SB 208 prohibits districts from charging these students tuition. Depending on a district's circumstances, they may see an increase in state aid to serve these students. However, if the district is receiving a guarantee under the formula, they may have additional costs to serve these students without accompanying revenue.

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OSBA strongly believes and reiterates its longstanding desire to see even more bills subject to having fiscal impact statements prepared. This is particularly true for omnibus bills, such as the biennial budget bill. We do, however, appreciate the opportunity to review and comment on these specific bills.

Additionally, the tax exemptions and credits made available through individual bills continue the trend of lower state revenues available to support common and public purposes, including the education of Ohio's children. Additional information showcasing the compounding effect of such bills on available revenues as they are considered in the Statehouse would be welcomed by our association. Appropriate funding for the education of Ohio's children is an ongoing concern for boards of education and should be shared by all of Ohio's citizens.

Once again, OSBA wishes to express appreciation to the Legislative Service Commission for its hard work and diligence on this important task. We look forward to working with you now and in the future.