

HB 96, the biennial budget

Summary of changes made by Conference Committee

[Link to the legislative service commission comparison document](#)

- Maintains the Senate's school funding formula plan, with some changes:
 - Modifies and moves the performance-based supplement outside of the formula from a separate GRF appropriation.
 - Includes the House's base funding supplement providing an additional \$27 per student in FY26 and \$40 per student in FY27.
- Modifies the general fund carry-over balance threshold, triggering property tax reductions from the Senate-passed bill as follows:
 - Reduces the threshold at which the reductions start to apply to a 40% carry-over balance.
 - Allows a 50% carryover for districts with per pupil spending that is less than 80% of the statewide average (this applies to approximately 15 districts).
 - Reduces, in tiers, the amount by which tax collections are reduced for districts with a carry-over balance of less than \$10 million.
 - Requires districts that designate an amount of carryover balance, as for permanent improvements to annually certify the amounts of the designation currently spent and remaining to the county auditor.
- Maintains the county prosecutor on the county budget commission but allows the county prosecutor to recuse themselves and be replaced by a county commissioner.
- The final bill does not eliminate inside millage, but this remains a part of HB 335 which is pending in the House Ways & Means Committee.
- Includes the property tax provisions from the Senate version with some additions:
 - Excludes renewal levies from the prohibition on districts with cash balances over 100% submitting a levy to voters.
 - Removes the Senate provision that would require a 2/3 vote of the board to place levies on the ballot.
 - Includes incremental growth levies, conversion levies and the property tax portion of combined levies in the calculation of the 20-mill floor, along with emergency and substitute levies that were previously included.

- Eliminates Senate language broadening the state's homestead exemption, replacing it with a permissive authority for counties to do so on their own.
- Maintains Senate language requiring partisan school board elections.
- Restores House language reducing the State Board of Education to five members appointed by the governor.
- Removes all language altering current law defining unused school facilities or the disposal or demolition of school district property.
- Restores House language establishing Educational Savings Accounts for nonchartered nonpublic schools.
- Removes language regarding the redesign of Ohio's State Support Teams and the requirement that they support state and regional workforce development initiatives.
- Restores the School Bus Safety Grant Program at \$10M in FY26.
- Maintains Senate language narrowing the scope and timeline of the Student Transportation Workgroup.
- Removes language waiving qualified immunity for a school district board of education or member thereof if the board or member knowingly instructs the superintendent to violate any provision of the law.
- Prohibits a school district board of education from paying employee contributions to the State Teachers Retirement System (STRS) on behalf of a superintendent and principal employed by the school district or to School Employees Retirement System on behalf of a treasurer employed by the school district.
- Makes the following changes to the STRS board:
 - Reduces the number of contributing teachers from five to two and retired teachers from two to one.
 - Adds the Chancellor of Higher Education.
 - Adds Treasurer of State investment designees.

- Adds investment experts appointed by the Speaker of the House and President of the Senate.
- Removes provisions establishing student and building-wide math improvement plans.
- Maintains Senate language on mandatory cell phone policies but requires the policy to be adopted by January 1, 2026.