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OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
and Drafting

Legislative Budget
Office

S.B. 326
(1_136_1762-4)
136th General Assembly

Fiscal Note & Local Impact Statement

[Click here for S.B. 326's Bill Analysis](#)

Version: In Senate Education

Primary Sponsors: Sens. Cirino and Ingram

Local Impact Statement Procedure Required: Yes

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Highlights

- School districts and other public schools may incur significant costs to hire new teachers or contract with community colleges to meet the bill's requirement to offer one-half unit of computer science (CS) to high school students. These costs may begin in FY 2029 and will progressively increase before plateauing in FY 2033. Ultimately, new staffing costs may total in the tens of millions of dollars or more statewide, but will depend highly on how districts and schools implement the requirement.
- Districts and schools may also incur additional costs for curriculum and learning materials. These costs will depend on existing CS course offerings and other factors.
- Community colleges that partner with a school district to create a program that offers CS education to high school students may incur costs to do so. Presumably, these costs will be offset by payments from districts and schools.
- The Department of Education and Workforce (DEW) may incur minimal costs to comply with various administrative responsibilities the bill requires.

Detailed Analysis

Bill overview

To receive a high school diploma from a public or chartered nonpublic school, a student must complete a minimum of 20 units of study in specific subject areas (one unit generally equates to a minimum of 120 hours of instruction), among other requirements. School districts are not required to offer computer science (CS) courses, but current law permits students to use certain CS courses to satisfy curriculum requirements for graduation. Students may use one unit of advanced CS in lieu of algebra II or one unit of advanced CS to meet the requirement for one

unit of advanced science. Students can also take CS courses as part of the five units of required electives.

The bill requires public and chartered nonpublic school students who enter grade 9 on or after July 1, 2029 (the class of 2033), to complete one-half unit of instruction in CS to graduate. The bill does not increase the overall minimum 20 units required but rather requires students to complete the CS one-half unit as one-half of an elective unit. If a student elects to complete a full unit of CS courses, the instruction will count as one of the following: (1) one science unit, (2) one elective unit, (3) one unit of math in lieu of algebra II, math 3, or the equivalent if the course is an advanced CS course, or (4) one unit of foreign language.

Beginning with the 2028-2029 school year (FY 2029), the bill requires traditional districts, joint vocational school districts (JVSDs), and community and science, technology, engineering, and mathematics (STEM) schools to offer at least one-half unit of CS instruction in each building that serves students in any of grades 9-12 (hereafter, we refer to these as “high schools” for simplicity). Public schools are permitted to satisfy this requirement by partnering with a community college to establish a program offering at least a semester of in-person CS content, such as the Ohio Code-Scholar Pilot Program at Southern State Community College. In general, the bill requires districts and schools to offer CS classes in person, unless the school is an online high school.

The bill requires the Department of Education and Workforce (DEW) to adopt a list of CS courses that can be used to satisfy the graduation requirement by July 1, 2027, using the recommendations of the State Committee on Computer Science as guidance. Also, DEW must issue a report annually on CS education in the state. This report must include certain information about the CS courses offered at each school, as well as demographic and grade-level data about students and instructors.

Fiscal effects

Current CS course offering and enrollment rates

The bill requires DEW to adopt a list of courses a student may take to satisfy the CS requirement. In so doing, it must use the recommendations of the State Committee on Computer Science as guidance.¹ The State Committee recommended 17 courses as qualifying a student to meet a CS graduation requirement. Based on an LBO analysis of data in the DataOhio portal’s Computer Science Course Enrollment dashboard, most public high schools offer at least one of these CS courses but a small percentage of students enroll in them. In FY 2024, 239 (24%) of Ohio’s 979 public high schools did not offer a CS course. The table below breaks out the number and percentage of these high schools by the type of school and typology of traditional school districts. As the table shows, among traditional districts, rural schools have the largest number and share of high schools not offering a CS course. Community schools also have a large share not offering CS, at 59% of high schools.

¹ See the [Report of the State Committee on Computer Science \(PDF\)](#), which is accessible by conducting a keyword “computer science report” search on the DEW website: education.ohio.gov.

Number and Percentage of Public High Schools Not Offering CS Courses by Type, FY 2024

School Type	Number of High Schools	Number Not Offering CS Course	Percent Not Offering CS Course
Rural school district	238	73	31%
Small town school district	207	41	20%
Suburban school district	154	14	9%
Urban school district	170	24	14%
Island school district	1	1	100%
Total traditional schools	770	153	20%
Community schools	136	80	59%
STEM schools	8	1	13%
JVSDs	65	5	8%
Grand total	979	239	24%

In FY 2024, of the approximately 575,000 students in grades 9-12 at traditional school districts, community and STEM schools, and JVSDs, there were roughly 27,600 enrollments in the State Committee's recommended CS courses according to the DataOhio portal dashboard. This number is equivalent to 5% of high school students. However, it may overstate the number of unique students enrolled in CS courses since a student may have taken multiple CS courses.

Potential implementation costs**Teaching**

Given relatively small participation in CS courses currently, school districts and other public schools are likely to need to upskill or hire a large number of teachers licensed to teach CS courses or make other arrangements permitted by the bill. The State Committee on Computer Science's 2022 report looked at how many full-time equivalent (FTE) teachers could be needed to fully staff Ohio districts for CS by benchmarking against Ohio's staffing level of health teachers (health carries a half-unit course requirement for graduation, the same as the bill's one-half unit CS requirement). At the time, there were about 4,600 FTE health teachers. As of late February 2026, approximately 1,300 teachers are certified to teach CS, suggesting that thousands of qualified CS teachers are needed.

Some districts may be able to use teachers already on staff to teach CS courses, either by shifting staff from courses that the CS unit may be used in lieu of or potentially by reducing other curricular offerings. However, CS course teachers must be appropriately licensed to teach them. Existing teachers may be able to receive the credentials necessary to teach CS courses through the state-funded Teach CS Program. This program provides grants for coursework, materials, examinations, stipends, and performance-based incentives to increase the number of teachers

qualified to teach CS through various pathways, including a supplemental license, endorsement, and continuing education for existing teachers. H.B. 96 of the 136th General Assembly appropriates \$4.0 million in each of FY 2026 and FY 2027 from the GRF for the program.

In addition, the bill permits a public school to satisfy the offering requirement (and students to satisfy the graduation requirement) by partnering with a community college to establish a program offering a semester of in-person CS content to the school's students. The instruction must be provided onsite at the public school. The cost to districts for this option will depend on implementation decisions by districts and schools and contract negotiations with the colleges. Community colleges that opt to partner with a school district to create a program that offers CS courses to school students will incur some costs, which will presumably be offset by payments from districts and schools. The bill specifically states that courses taught in the Ohio Code-Scholar Pilot Program at Southern State Community College meet the graduation requirement under this provision. This program is supported by Fund 5A00 ALI 1956H2 with appropriations of \$1 million in FY 2026 and \$1.5 million in FY 2027. Also, the completion of an approved College Credit Plus (CCP) course in CS fulfills the graduation requirement. CCP courses can be completed at no cost to the student; districts cover the cost through a transfer of their state foundation aid to the corresponding college.

Other districts and schools may not be able to fully implement the bill's requirement by redirecting and upskilling existing staff or contracting with a community college and, thus, may need to hire new teachers to teach CS courses. The number of new teachers required will vary by district and school. As a point of reference, the statewide average entry level teacher salary in FY 2025 was \$42,233 according to data collected by the State Employment Relations Board. Fringe benefit costs represent 40.7% of salaries, for total salary and benefit costs averaging about \$59,400 per beginning teacher. Personnel costs will be greater for more experienced or educated teachers. The overall costs of the requirement may be significant, potentially reaching into the tens of millions of dollars or more statewide. For example, the following scenario focused on hiring additional teachers illustrates the potential cost. If, hypothetically, the districts and schools with the 239 buildings currently not offering a CS course each hired one teacher for each of those buildings, the additional salary and benefits cost would be around \$14 million statewide (\$59,400 per teacher x 239 teachers). Ultimately, the costs for districts and schools will depend on how they implement the requirement using the various options available.

Any new costs are likely to be phased in over time as progressively more high school students in the classes of 2033 and onward complete the CS one-half unit, with CS course enrollment reaching a plateau in FY 2033. In FY 2024, the 27,600 course enrollments were spread out roughly evenly among each of grades 9-12.

Districts and schools have two years before the offering requirement takes effect at the start of FY 2029. Those that are not online high schools and are unable to offer the courses in an in-person traditional classroom setting may offer a virtual or distance course by submitting an alternate plan (or action plan) for approval to DEW. The virtual or distance course may be offered through the district or school or through a regional partnership such as through an educational service center. The plan must explain why it was not possible to offer an in-person course and detail how the district or school plans to meet the bill's requirements.

Curriculum modifications

Some school districts and other public schools may incur costs to update their high school curriculum and purchase learning materials, such as textbooks and computers, to implement the bill's changes, the amount of which will depend on existing CS course offerings, local implementation decisions, and course choices made by students. School districts and other public schools may use the CS model curriculum that the State Board of Education adopted in September 2022 to inform any necessary CS curriculum updates.² DEW also provides on its website links to various additional curriculum resources on the subject.³

DEW administrative and reporting costs

DEW may incur minimal costs to carry out a number of administrative and reporting duties. Under the bill, DEW must:

- Develop and publish guidance for high schools to use regarding the use of CS courses in lieu of a unit of science or a unit of foreign language.
- As noted above, adopt, by July 1, 2027, a list of courses a student may take to satisfy the CS requirement, publish the list on its website, and periodically update it.
- Review and approve or recommend changes to action plans for districts and schools that are unable to offer in-person CS courses.
- Publish, beginning July 1, 2028, an annual report on CS education in the state, including data on CS courses offered and their settings, enrollment in those courses, and their instructors on a publicly available dashboard. DEW likely would leverage the existing Computer Science Course Enrollment dashboard on the DataOhio portal for this purpose.

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² See [Ohio's Standards and Model Curriculum: Computer Science \(PDF\)](#), which is accessible by conducting a keyword "model curricula" search on the DEW website: education.ohio.gov.

³ See DEW's [Resources for Computer Science website](#) (under the Curriculum and Professional Development heading), which is available on DEW's website: education.ohio.gov.