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Budget target

House: \$40 million in FY26-27 and \$0 in FY28-29.

Senate: \$0 in FY26-27 and a reduction of \$687 million in FY28-29.

Per-pupil formula

House: No change to current law.

Senate:

- Removes the annual inflation adjustment from the per-pupil formula allowance for FY28-29 but reinstates in FY30.
- Sets formula allowance at \$7,481 in FY26 (2.74%) and \$7,705 in FY27 and later (3%).

Unemployment insurance

House: \$30 million in FY26 only, repeals the program after the 2028 summer term.

Senate: Appropriates \$100 million in aid for FY26-27 only.

Basic Supplemental Revenue (Local Optional Revenue)

House:

- Renames Local Optional Revenue to Basic Supplemental Revenue and adds a new first tier of revenue provided to all school districts as state aid.
- Aid equals \$40.34 per adjusted pupil unit in FY26, \$40.45 in FY27, \$43.72 in FY28, and \$43.82 in FY29 and later.

Senate: No change to current law.

Read Act Funding

House: Appropriates \$40 million in aid for FY26-27 only.

Senate: No additional funding.

Compensatory revenue

House:

- Allows a school district to allocate up to 40 percent of compensatory revenue on a districtwide basis, instead of 80% under current law (FY26 and 27 only).
- Establishes a legislative task force to make recommendations on program changes.

Senate:

- Appropriates \$46 million in FY26 only based on the higher of two student counts at the building level - the FY26 (fall 2024) pupil counts or FY24 (fall 2022) pupil counts adjusted for any enrollment decline.
- Includes students who qualify for free or reduced-price meals through direct certification or by completing a paper form.
- Establishes a task force to examine the compensatory revenue formula.

Special education transportation revenue

House: Reduces special education transportation reimbursement from 100% to 95% but keeps reimbursement for transportation of homeless and highly mobile students at 100%.

Senate: No change to current law.

Special education cross-subsidy aid

House: No change to current law.

Senate: Increases cross subsidy reduction rate from 50% to 53.26% for FY28 and later.

English learner cross-subsidy aid

House: No change to current law.

Senate: Increases the English learner cross-subsidy reduction rate from 25% to 31.367% beginning FY28.

Literacy incentive aid

House: No change to current law.

Senate:

- Beginning in FY27 establishes a new literacy aid formula based on counts of student enrollment, students who are English learners, and students determined eligible for free or reduced-price meals.
- Requires literacy aid to be used to meet the requirements and goals adopted in the district's local literacy plan, rather than listing specific eligible uses.

Nonpublic education aid and nonpublic transportation aid:

House: No change to current law.

Senate: Eliminates the state and school district obligations for nonpublic pupil education aid and transportation aid.

Long-term facilities maintenance revenue

House:

- Authorizes a school district to include roof repair and replacement costs totaling \$100,000 or more per site in the district's annual long-term facilities maintenance plan.
- Increases the equalizing factor to offset projected levy increases.
- Effective 27-28 school year and later.

Senate: Same.

Student support personnel aid

House:

- Reduces the per-pupil allocation from \$48.73 to \$40 in FY26 and FY27 and \$42 in FY28 and later.
- Expands allowable uses to include up to \$5,000 per year for employee training, job-embedded coaching, and qualifying travel expenses among school buildings for support staff.
- Allow a declining enrollment district to use funds to maintain staff that would otherwise be eliminated due to budget concerns.
- No change to the formula for cooperative school districts.

Senate:

- Increases minimum aid guarantee from \$40,000 to \$80,000.
- Reduces the per-pupil allocation from \$48.73 to \$34.24.
- Expands allowable uses to include chronic absenteeism, transportation costs, training, and technology upgrades.
- Allow a declining enrollment district to use funds to maintain staff that would otherwise be eliminated due to budget concerns.
- Establishes a separate funding formula for cooperative school districts.

Capital projects referendum board renewal

House: No change to current law.

Senate: Allows board renewal of a capital projects referendum if the ballot states board renewal authority; exempts referenda expiring before November 2025.

Food service funds

House: Expands allowable uses to include:

- Costs of serving food, including related technology and systems costs.
- Use of excess funds for expenses that improve the school food service, including the costs of plumbing, electrical, air handling, ventilation, or other building utility work necessary to operate equipment essential for food service activities or to remediate food service-related health and safety hazards.

Senate: Expands allowable uses to include:

- Lunchroom supervision.
- Waste management related to food service activities.
- Costs of serving food, including related technology and systems costs.
- Facility expansion.

School library aid

House: Eliminates school library aid.

Senate:

- No changes to funding.
- Removes electronic, computer, and audiovisual equipment, information technology infrastructure, and digital tools from the list of eligible uses of school library aid.

Telecommunications access aid

House: No change to current law.

Senate: Repeals the equity in telecommunications access aid program.

Mascot replacement assistance

House: No change to current law.

Senate: Appropriates \$3.9 million for FY26 only.

Cardiac emergency response plan

House: No change to current law

Senate:

- Requires a school district to develop a cardiac emergency response plan beginning in the 2026-2027 school year.
- Components include the placement of automatic external defibrillators on school grounds and athletic venues.
- Appropriates \$2 million to implement cardiac emergency response plans in FY26 only.