

Executive

In House Finance

OBMCD38 Removal of Office of Budget and Management from boards

R.C. 125.181, (repealed), 4505.09

Repeals the law requiring the DAS Director to establish the State Information Technology Investment Board within DAS.

Removes the OBM Director as a nonvoting member of the Automated Title Processing Board.

Fiscal effect: None.

R.C. 125.181, (repealed), 4505.09

Same as the Executive.

Same as the Executive.

Fiscal effect: Same as the Executive.

OBMCD41 Federal grant suspension

R.C. 126.10

Allows state programs to be reduced, suspended, or discontinued if the federal government reduces, suspends, or discontinues any corresponding federal program which provides funds for the state program.

Fiscal effect: Potentially reduces state expenditures in the event of a change in federal funding.

R.C. 126.10

Same as the Executive.

Fiscal effect: Same as the Executive.

OBMCD39 OBM support services

R.C. 126.42

Authorizes OBM to perform routine support services for any board or commission as requested instead of just for professional or occupational licensing boards or commissions as under current law.

Adds the New African Immigrants Commission to the list of enumerated boards for which OBM must perform routine support services.

Fiscal effect: None.

R.C. 126.42

Same as the Executive.

Same as the Executive.

Fiscal effect: Same as the Executive.

OBMCD40 Targeted Addiction Assistance Fund

R.C. 126.67

Creates the Targeted Addiction Assistance Fund to receive all funding awarded to the state to address the effects of the opioid crisis.

Fiscal effect: None.

R.C. 126.67

Same as the Executive.

Fiscal effect: Same as the Executive.

Executive

In House Finance

OBMCD32 Federal medical assistance percentage for expansion eligibility group

R.C. 126.70

Requires ODM to immediately terminate medical assistance for members of the Medicaid expansion eligibility group (Group VIII) if the federal government sets the federal medical assistance percentage below 90%.

No provision.

No provision.

Fiscal effect: Group VIII's projected caseload is 779,000 in FY 2026 and 772,000 in FY 2027, with expenditures of \$6.66 billion and \$6.93 billion, respectively. The federal and state shares are 90% and 10%, respectively.

R.C. 126.70, 5163.04, Section 513.10

Same as the Executive, but also requires ODM, to certify, not later than 15 business days following the change to the FMAP, to (1) the OBM Director, (2) JMOC, (3) the Senate President, and (4) the House Speaker, the total actual expenditure for Group VIII for the most recently completed month before the change.

Specifies that the certified monthly amount is to be multiplied by the number of months remaining in the fiscal biennium to derive the total calculated amount that is to remain in the GRF.

Requires that at the conclusion of each fiscal year in the biennium, the calculated total amount be transferred to the Budget Stabilization Fund or the Expanded Sales Tax Holiday Fund pursuant to R.C. 131.44.

Fiscal effect: Same as the Executive.

OBMCD34 State Land Royalty Fund

R.C. 131.50

Revises the requirements and procedures regarding money transferred from the existing State Land Royalty Fund (SLRF) to individual funds administered by state agencies from revenue generated by oil and gas leases on state land as follows:

(1) Creates the Natural Resources Land Royalty Fund (NRLRF) to consist of money from leased mineral rights on land owned or controlled by ODNR and the Transportation Land Royalty Fund to consist of money from leased mineral rights on land owned or controlled by ODOT.

R.C. 131.50

Same as the Executive.

(1) Same as the Executive, but also creates the Wildlife Land Royalty Fund to consist of money from leased mineral rights on land owned or controlled by the Division of Wildlife in ODNR.

Executive

In House Finance

(2) Requires the OBM Director to transfer cash from the SLRF to these two funds at the request of a state agency entitled to receive such revenue, rather than requiring the Treasurer of State, in consultation with the OBM Director, to disburse money from the SLRF to the appropriate fund designated by the state agency within 30 days following deposit into the SLRF.

(2) No provision.

No provision.

(3) Clarifies that money transferred from the SLRF to the NRLRF be subsequently transferred to the appropriate fund designated by the applicable ODNR division on which oil and gas operations occurred, other than the Division of Wildlife (the money for which is required to be transferred directly from the SLRF by the OBM Director).

OBMCD33 Audit costs

Section: 229.20

Requires all costs associated with single audit schedules or financial statements prepared in conformance with generally accepted accounting principles for the state to be paid from Fund 1050 ALI 042603, Financial Management.

Section: 229.20

Same as the Executive.

Requires costs associated with the audit of the AOS to be paid from GRF ALI 042321, Operating Expenses.

Same as the Executive.

OBMCD35 Shared services center

Section: 229.20

Requires Fund 1050 ALI 042603, Financial Management, to be used to support the Shared Services program pursuant to accounting duties of the OBM Director, as enumerated in codified law.

Section: 229.20

Same as the Executive.

Requires the OBM Director to (1) include the recovery of costs to operate the Shared Services program in the accounting and budgeting services payroll rate and through direct charges billed to agencies for services rendered using a methodology determined by the OBM Director and (2) deposit cost recovery revenues into Fund 1050.

Same as the Executive.

Executive

In House Finance

OBMCD36 Internal audit

Section: 229.20

Requires the OBM Director to include the recovery of costs to operate the Internal Audit Program in the accounting and budgeting services payroll rate billed to agencies using a methodology determined by the OBM Director. Requires such cost recovery revenues to be deposited into Fund 1050.

Section: 229.20

Same as the Executive.

OBMCD37 Forgery recovery

Section: 229.20

Requires Fund 5EH0 ALI 042604, Forgery Recovery, to be used to reissue warrants that have been certified as forgeries by the rightful recipient as determined by the Bureau of Criminal Identification and Investigation and TOS. Requires the OBM Director to reissue a state warrant upon receipt of funds to cover the reissuance of the warrant. Appropriates any additional amounts needed to reissue warrants backed by receipt of funds.

Section: 229.20

Same as the Executive.

OBMCD5 Personal service expenditures

Section: 503.10

Requires any appropriation from which personal service expenses are paid to bear the employer's share of various costs, unless otherwise prohibited by law. Requires that these costs be determined in conformity with the appropriate sections of law and paid in accordance with procedures specified by OBM. Permits expenditures from Fund 1090 ALI 070601, Public Audit Expense - Intra-State, to be exempted from this requirement.

Section: 503.10

Same as the Executive.

Executive

In House Finance

OBMCD6 Satisfaction of judgements and settlements against the state

Section: 503.20

Permits the use of certain appropriations to satisfy judgments, settlements, and administrative awards ordered or approved by the Court of Claims or by any other court of competent jurisdiction in connection with civil actions against the state.

Section: 503.20

Same as the Executive.

OBMCD7 Capital project settlements

Section: 503.30

Specifies an additional and supplemental procedure to provide for payments of judgments and settlements if the OBM Director determines that sufficient unencumbered moneys do not exist in the particular appropriation to pay the amount of a final judgment rendered against the state or a state agency, including the settlement of a claim approved by a court, in an action upon and arising out of a contractual obligation for the construction or improvement of a capital facility if the costs under the contract were payable in whole or in part from a state capital projects appropriation.

Section: 503.30

Same as the Executive.

OBMCD8 Re-issuance of voided warrants

Section: 503.40

Appropriates funds for the reissuance of voided warrants under codified law concerning warrants, when approved by OBM.

Section: 503.40

Same as the Executive.

OBMCD9 Reappropriation of unexpended unencumbered balances of operating appropriations

Section: 503.50

Reappropriates on July 1 of the following fiscal year unexpended operating appropriations encumbered prior to the close of FY 2025 and FY 2026 for the following time periods:

Section: 503.50

Same as the Executive.

(1) Not more than 5 months for encumbrances for personal services, maintenance, equipment, or items for resale;

Same as the Executive.

Executive

In House Finance

(2) Not more than 5 months for encumbrances for an item of special order manufacture not available on state contract or in the open market, or not more than 12 months with written approval of the OBM Director;

Same as the Executive.

(3) When the encumbrance is expended for encumbrances for reclamation of land or oil and gas wells;

Same as the Executive.

(4) For any period approved by the OBM Director for any other encumbrance as long as the encumbrance doesn't extend beyond the biennium.

Same as the Executive.

Requires encumbrances in (2) above to be reported to the CEB by the OBM Director by December 31 each year. Requires the report to include the item, the cost of the item, and the name of the vendor. Requires the report to be updated on a quarterly basis.

Same as the Executive.

Specifies that these reappropriations lapse after the time periods given above and requires the OBM Director to cancel the encumbrance no later than the end of the weekend following the lapse.

Same as the Executive.

Specifies that if CEB approved a purchase, that approval remains in effect so long as the encumbrance remains.

Same as the Executive.

OBMCD10 Correction of accounting errors

Section: 503.60

Section: 503.60

Permits the OBM Director to correct accounting errors committed by OBM staff, such as reestablishing encumbrances or appropriations cancelled in error during the cancellation of operating encumbrances in November and of nonoperating encumbrances in December.

Same as the Executive.

Permits the OBM Director to correct accounting errors committed by the staff of a state agency or state institution of higher education, such as reestablishing prior year nonoperating encumbrances canceled or modified in error. Appropriates the reestablished encumbrance amounts.

Same as the Executive.

Executive

In House Finance

OBMCD11 Temporary revenue holding

Section: 503.70

Permits the OBM Director to create funds in the state treasury for the purpose of temporarily holding revenue required to be credited to a fund in the state treasury, when its disposition is not immediately known at the time of receipt. Requires the OBM Director to credit the revenue to the appropriate fund in the state treasury, once it is identified.

Permits the OBM Director to create funds in the state treasury, upon certification by the head of a state agency, on behalf of a state agency when the agency is required by law to detain funds in escrow. Permits the OBM Director to transfer cash between funds in the state treasury to satisfy escrow requirements.

Section: 503.70

Same as the Executive.

Same as the Executive.

OBMCD12 Appropriations related to cash transfers and re-establishment of encumbrances

Section: 503.80

Appropriates any cash transferred by the OBM Director and any amounts necessary to re-establish appropriations or encumbrances, under the OBM Director's powers for making adjustments to capital or operating budgets.

Section: 503.80

Same as the Executive.

OBMCD13 Transfers of Third Frontier appropriations

Section: 503.90

Permits the OBM Director to transfer appropriations between the Third Frontier Research and Development Fund (Fund 7011) and the Third Frontier Research and Development Taxable Bond Fund (Fund 7014) as necessary to maintain the exclusion from the calculation of gross income for federal income taxation purposes. Authorizes the OBM Director to create new ALLs within Fund 7014 and make transfers of appropriations to them for projects that were originally funded in Fund 7011.

Section: 503.90

Same as the Executive.

Executive

In House Finance

OBMCD14 Income tax distribution to counties

Section: 503.100

Appropriates from the GRF sufficient funds to make income tax distribution payments to counties required by income tax law.

Section: 503.100

Same as the Executive.

OBMCD15 Expenditures and appropriation increases approved by the Controlling Board

Section: 503.110

Appropriates for the period ending June 30, 2027, any money that the CEB approves for expenditure or any appropriation increase approved by the CEB.

Section: 503.110

Same as the Executive.

OBMCD16 Funds received for use of governor's residence

Section: 503.120

Appropriates to ALI 100604, Governor's Residence Gift, any amount received by the Governor's Residence Fund (Fund 4H20) for use of the residence pursuant to codified law concerning the issuance of warrants.

Section: 503.120

Same as the Executive.

OBMCD17 General obligation debt service payments

Section: 504.10

Specifies that certain appropriations are for paying debt service and financing costs on general obligation bonds or notes of the state. Appropriates additional amounts, if necessary, to fully fund those costs.

Section: 504.10

Same as the Executive.

OBMCD18 Lease rental payments for debt service

Section: 504.20

Specifies that certain appropriations are for making lease rental payments pursuant to leases and agreements relating to bonds, notes, or other obligations of the state. Appropriates additional amounts to fully fund those costs if additional amounts are necessary.

Section: 504.20

Same as the Executive.

Executive

In House Finance

OBMCD19 Authorization for Treasurer of State and OBM to effectuate certain debt service payments**Section: 504.30**

Requires OBM to process payments from general obligation and lease rental payment ALLs during the biennium relating to bonds, notes, or other obligations of the state. Requires payments to be made upon certification by the TOS of the dates and the amounts due on those dates.

Section: 504.30

Same as the Executive.

OBMCD20 Arbitrage rebate authorization**Section: 505.10**

Appropriates, from the funds designated by or pursuant to the applicable proceedings authorizing the issuance of state obligations, amounts computed at the time to represent the portion of investment income to be rebated or amounts in lieu of or in addition to any rebate amount to be paid to the federal government in order to maintain the exclusion from gross income for federal income tax purposes of interest on those state obligations under the Internal Revenue Code's tax-exempt bond requirements. Requires OBM to approve and voucher rebate payments.

Section: 505.10

Same as the Executive.

OBMCD21 Statewide indirect cost recovery**Section: 505.20**

Appropriates from available receipts amounts required for statewide indirect costs when the OBM Director has determined that an appropriation made to a state agency for this purpose is insufficient.

Section: 505.20

Same as the Executive.

OBMCD22 Transfers on behalf of the statewide indirect cost allocation plan**Section: 505.30**

Prohibits total transfers made from the GRF by the OBM Director under the following provisions from exceeding the amounts transferred into the GRF for the purpose of recovering statewide indirect costs under codified law.

Section: 505.30

Same as the Executive.

Executive

In House Finance

Allows an agency director to certify to the OBM Director the amount of expenses not allowed to be included in the Statewide Indirect Cost Allocation Plan (SWICAP) under federal regulations, from any fund included in the SWICAP, prepared as required by codified law.

Same as the Executive.

Permits the OBM Director, upon determining that no alternative source of funding is available to pay for such expenses, to transfer funds from the GRF to the fund for which the certification is made up to the amount of the certification. Requires an agency director receiving such funds to include a request for funding for such activities from an alternative source as part of the next budget submission.

Same as the Executive.

Allows an agency director to certify to the OBM Director the amount of expenses paid in error from a fund included in the SWICAP. Allows the OBM Director to transfer cash from the fund from which the expenditure should have been made into the fund from which the expenses were erroneously paid, up to the amount of the certification.

Same as the Executive.

Allows an agency director to certify to the OBM Director the amount of expenses or revenues not allowed to be included in the SWICAP under federal regulations, for any fund included in the SWICAP, for which the federal government requires payment. Appropriates from the available receipts of such a fund, up to the amount of the certification, the amount required by the federal government if the OBM Director determines that an appropriation made to a state agency is insufficient to make the payment.

Same as the Executive.

OBMCD23 Federal government interest requirements

Section: 505.40

Section: 505.40

Authorizes the OBM Director to designate the funds that are to retain their own interest earnings in order to reduce the payment of adjustments to the federal government, as determined by the Statewide Indirect Cost Allocation Plan prepared pursuant to codified law.

Same as the Executive.

Executive

In House Finance

OBMCD24 Federal Cash Management Improvement Act

Section: 505.50

Allows the OBM Director to cancel and reestablish all or part of encumbrances in like amounts within the funds identified by the plan required to be prepared under codified law for compliance with the Federal Cash Management Improvement Act. Appropriates the amounts necessary to reestablish all or part of the encumbrances.

Section: 505.50

Same as the Executive.

OBMCD25 Interest earnings for federal funds

Section: 505.60

Authorizes the OBM Director to designate any fund in the state treasury that receives federal revenue to be credited with investment earnings to comply with federal law, notwithstanding codified law governing the state treasury.

Section: 505.60

Same as the Executive.

OBMCD42 Repayment of federal funds

Section: 505.70

Appropriates for the purpose of returning to the federal government in compliance with federal law, any unexpended federal revenue received into the state treasury remaining at the end of its applicable period.

Section: 505.70

Same as the Executive.

OBMCD26 State Fiscal Recovery Fund

Section: 505.75, 229.30

Reappropriates the available balance of ALIs under the State Fiscal Recovery Fund (Fund 5CV3) plus an amount equal to cash expended but returned to the fund at the end of FY 2025 and FY 2026 to the following fiscal year.

Section: 505.75, 229.30

Same as the Executive.

Permits the OBM Director to create new ALIs under Fund 5CV3 and transfer appropriation among all the fund's ALIs. Requires the OBM Director to report any appropriation transfers to CEB by January 30, 2027.

Same as the Executive.

Executive

In House Finance

OBMCD27 Reappropriation of recovery and relief funds**Section: 505.80**

Reappropriates the available balance of ALIs under the following recovery and relief funds, at the end of FY 2025 and FY 2026 to the same ALI and for the same purposes in the following fiscal year: CARES Act School Relief Fund (Fund 3HS0), Governor's Emergency Education Relief Fund (Fund 3HQ0), Emergency Rental Assistance Fund (Fund 5CV2), ARPA Capital Projects Fund (Fund 5CV5), ARPA Home and Community Based Services - Federal Fund (Fund 3HC8), and ARPA Home and Community Based Services Fund (Fund 5HC8).

Section: 505.80

Same as the Executive.

OBMCD28 Transfers in to the GRF**Section: 509.10**

(1) Authorizes the OBM Director to transfer to the GRF interest earned in any state fund, with the exception of funds that are restricted or protected by the Ohio Constitution, federal tax law, or the federal Cash Management Improvement Act.

Section: 509.10

(1) Same as the Executive.

(2) Authorizes the OBM Director to transfer up to \$200,000,000 cash during the biennium, from non-GRF funds that are not constitutionally restricted to the GRF.

(2) Same as the Executive.

(3) Authorizes the OBM Director to transfer cash as necessary during the biennium, from the School District Tangible Property Tax Replacement Fund (Fund 7047) and from the Local Government Tangible Property Tax Replacement Fund (Fund 7081) to the GRF.

(3) Same as the Executive, but limits the total amount of cash that may be transferred over the biennium to \$480,000,000.

OBMCD29 Fiscal years 2025 and 2026 General Revenue Fund ending balance**Section: 513.10**

Requires that the balance in the GRF on June 30, 2025, and on June 30, 2026, remain in the GRF, notwithstanding codified law governing the GRF ending balance.

Section: 513.10

Same as the Executive, but makes an exception for any amount kept in the GRF under R.C. 5163.04 due to the potential termination of Medicaid assistance for the Group VIII population. (See OBMCD32)

Executive

In House Finance

OBMCD30 Utility Radiological Safety Board assessments

Section: 514.10

Specifies the maximum amounts, unless the agency and nuclear electric utility mutually agree to a higher amount by contract, that may be assessed against nuclear electric utilities according to codified law and deposited into the following funds:

- (1) \$136,000 in FY 2026 and \$142,000 in FY 2027 to the Utility Radiological Safety Fund (Fund 4E40) used by AGR;
- (2) \$1,551,682 in FY 2026 and \$1,598,000 in FY 2027 to the Radiation Emergency Response Fund (Fund 6100) used by ODH;
- (3) \$274,997 in FY 2026 and \$280,510 in FY 2027 to the ER Radiological Safety Fund (Fund 6440) used by the Ohio EPA; and
- (4) \$1,420,000 in FY 2026 and \$1,467,000 in FY 2027 to the Emergency Response Plan Fund (Fund 6570) used by ODPS.

Section: 514.10

- | Same as the Executive.
- | Same as the Executive.
- | Same as the Executive.
- | Same as the Executive.

OBMCD31 Cash transfers and abolishment of funds

Section: 516.10

Authorizes the OBM Director, on July 1, 2025, to transfer the cash balance of several funds to other designated funds. Abolishes the funds from which the cash balance is transferred.

Abolishes another list of funds that are repealed by the bill.

Section: 516.10

- | Same as the Executive.
- | Same as the Executive.

Executive

In House Finance

AGRCD27 Transfer from the GRF to the H2Ohio Fund

Section: 512.10

Allows the OBM Director to transfer \$270,276,066 in FY 2026 from the General Revenue Fund to the H2Ohio Fund (Fund 6H20).

Section: 512.10

Same as Executive, but decreases the transfer amount to \$150,000,000.

Executive

In House Finance

DEVCD11 Computer data center tax exemption application

R.C. 122.175

Removes the OBM Director as one of the recipients, forwarded by the Tax Credit Authority, of copies of an application for a complete or partial tax exemption for a taxpayer who proposes a capital improvement project for an eligible computer data center.

Fiscal effect: None.

R.C. 122.175

Same as the Executive.

Fiscal effect: Same as the Executive.

DEVCD50 Third Frontier Research and Development taxable and tax exempt projects

Section: 259.60

Requires Fund 7011 ALI 195687 and Fund 7014 ALI 195692 to be used to fund selected projects, which may include internship programs. Specifies that eligible costs are the costs of the projects to which the Third Frontier Research and Development Fund (Fund 7011) and the Research and Development Taxable Bond Project Fund (Fund 7014) are to be applied.

Permits OBM to approve written requests from DEV for the transfer of appropriations between the two ALIs based upon Third Frontier Program awards recommended by the Third Frontier Commission.

Reappropriates, at the request of the DEV Director and approval of the OBM Director, with additional information if the OBM Director seeks it, an amount up to the available balance of the two ALIs at the end of FY 2025 to be used for the same purpose in FY 2026.

Section: 259.60

Same as the Executive.

Same as the Executive.

Same as the Executive.

DEVCD53 Transfer from the GRF to the State Marketing Office Fund

Section: 512.10

Requires the OBM Director to transfer up to \$15,000,000 cash in FY 2026 from the GRF to the State Marketing Office Fund (Fund 5MJ0).

Section: 512.10

Same as the Executive, but increases the cash transfer amount to \$22,000,000.

Executive

In House Finance

FCCCD9 State funding of major sports facilities

R.C. 123.28, 123.281, 123.282

Requires OFCC to administer the construction and renovation of major sports facilities and minor league sports facilities throughout Ohio for the economic benefit of the state, and to support youth sports education.

Supports the facilities construction and renovation with sports gaming tax revenue under the newly created Sports Facilities Construction and Sports Education Fund ("fund") (see TAXCD62).

Creates the seven-member Ohio Advisory Committee for Sports Facility Construction and Youth Sports Education ("committee") to evaluate and approve projects to be supported by the fund and administered by OFCC.

Requires the committee to recommend policies and procedures for the administration of the fund for review and adoption by OFCC, prioritizing economic development through major sports facilities, major sports facility mixed-use projects and minor league sports facilities, youth sports education, and facilities that enable training in team or individual sports.

Requires the Directors of DEW, ODPS, and ODH, and the ADJ to advise the committee on what skills, facilities, and programs are necessary for youth sports education, and to publish, as needed, standards for youth sports education for K-12 students.

No provision.

No provision.

R.C. 123.28, 123.281, 715.016

Replaces the Executive provision with one that requires OFCC to administer the construction of major sports facilities that will be a part of transformational major sports facility mixed-use projects.

Replaces the Executive provision with one that supports the facilities construction with the authorization to issue and sell \$600,000,000 in bonds deposited in the Cultural and Sports Facilities Building Fund (Fund 7030) (see FCCCD17).

No provision.

No provision.

No provision.

Requires 70% of the total initial estimated construction cost of the major sports facility from sources other than the state, with at least 50% of the total from the professional sports franchise that plans to use the facility. Conditions the remaining 30% from state funds if the General Assembly has specifically authorized or appropriated money for the project.

Requires specific conditions to be met if state bond proceeds are being used, including that the amount of increased state tax revenues is projected to be in excess of the total debt service of the state bonds for their initial term.

Executive

In House Finance

No provision.

Establishes certain tax reporting requirements for the governmental agency that owns or has an ownership interest in the major sports facility or its site, every person who owns real property in a project district, and persons that collect transformational major sports facility mixed-use project district tax revenues.

No provision.

Requires, if state bond proceeds are being used for the major sports facility, TOS to deposit the total major sports facility mixed-use project district state tax revenues into the major sports facility district fund, which the bill creates for the deposit of certain tax revenues attributable to the major sports facility mixed-use project district, to be used to pay debt service.

No provision.

Requires, if state bond proceeds are being used for the major sports facility, the professional sports franchise to deposit an amount equal to 5% of the award into an escrow account, to be used to pay any deficits between tax revenues collected and the total bond amount, after the bonds are matured, or if the lease expires. Permits the OBM Director to transfer funds from the Ohio Major Sports Facility District Fund to the Ohio Cultural Facilities Bond Service Fund, which the bill also creates to be held as trust funds pledged to the payment of bond service charges.

No provision.

Authorizes the legislative authority of a municipal corporation located in a county with a population greater than 1,000,000 to declare one and only one area of the municipal corporation to be a transformational major sports facility mixed-use project district, and a public purpose, for the purpose of fostering and developing a major sports facility and economic development, if certain conditions are met. Permits only one such district within the municipal corporation. Allows the legislative authority of the municipal corporation to enlarge the territory of an existing transformational major sports facility mixed-use project district.

Executive

In House Finance

No provision.

Requires, on or before the first day of each January and July beginning after the designation of a transformational major sports facility mixed-use project district, the fiscal officer (i.e. city auditor or village clerk or similar official) of a legislative authority where a district has been formed to certify a list of businesses located within the district to the Tax Commissioner.

Fiscal effect: OBM estimates that up to \$161.4 million in FY 2026 and up to \$167.4 million in FY 2027 will be transferred to the Sports Facilities Construction and Sports Education Fund. However the bill does not contain an appropriation for OFCC to operate the fund or program.

Fiscal effect: Eliminates the funding in the Executive version from sports gaming tax revenue. Instead, authorizes TOS to issue and sell bonds in the amount of up to \$600 million deposited to the credit of the Cultural and Sports Facilities Building Fund (Fund 7030) to pay the costs of the Cleveland Browns major sports facility stadium project in the City of Brook Park, Ohio (see FCCCD17). To use those bonds, the bill requires, among other things, that the projected amount of increased state tax revenues to be greater than the total debt service of the state bonds for their initial term. Administrative costs may increase for the governmental agency that owns or has an ownership interest in the major sports facility or its site to comply with certain tax reporting requirements. Tax revenue may increase for a municipal corporation transformational that has a major sports facility mixed-use project district.

Executive

In House Finance

BORCD95 State institutions under fiscal caution

R.C. 3345.721, 3345.71

Requires the Chancellor, in consultation with OBM, to adopt rules that include:

- (1) Criteria for determining when to review and, if necessary, declare a state institution under fiscal caution;
- (2) A requirement that a state institution on fiscal caution submit a financial recovery plan within a defined period after the declaration is made;
- (3) A requirement that a state institution on fiscal caution submit a three-year forecast of revenues and expenditures;
- (4) A requirement that a state institution on fiscal caution consult with AUD regarding steps to bring the institution's financial accounting and reporting into compliance with AUD's requirements;
- (5) A requirement that a state institution submit regular reports for the duration of a fiscal caution; and
- (6) Criteria for determining when to declare the termination of the fiscal caution of a state institution.

Permits the Chancellor to impose limitations on a state institution that fails to comply with requirements related to a fiscal caution or fails to take decisive action to improve the institution's financial condition.

Fiscal effect: ODHE, OBM, and AUD may incur increased administrative costs in identifying and supporting institutions under fiscal distress.

R.C. 3345.721, 3345.71

Same as the Executive.

- (1) Same as the Executive.
- (2) Same as the Executive.
- (3) Same as the Executive.
- (4) Same as the Executive.
- (5) Same as the Executive.
- (6) Same as the Executive.

Same as the Executive.

Fiscal effect: Same as the Executive.

BORCD81 Direct admissions

Section: 381.770

Requires the Chancellor and DEW Director to establish a direct admissions pilot program to notify high school students if they meet the admissions requirements of participating postsecondary education institutions.

Section: 381.770

Same as the Executive.

Executive

In House Finance

Requires the Chancellor to endeavor to implement the program so that students graduating in the 2026-2027 school year may participate.

Same as the Executive.

Requires the Chancellor, as part of the program, to do all of the following:

Same as the Executive.

(1) Establish an automated process that uses a student’s academic record in existing student information systems and information held by a student’s high school to determine whether the student meets the admissions requirements; and

(1) Same as the Executive.

(2) Issue a report, at least once each school year, about the pilot program, and submit it to the President of the Senate, the Speaker of the House of Representatives, DEW Director, OBM Director, OWT, and the Governor.

(2) Same as the Executive.

Authorizes the Chancellor to terminate the pilot program if its operation is determined impracticable.

Same as the Executive.

Permits a participating school governing body to adopt a written policy authorizing its high schools to participate in the pilot program.

Same as the Executive.

Requires a participating school governing body to develop a procedure to determine if students who wish to participate in the pilot program meet any eligibility requirements established by the Chancellor.

Same as the Executive.

Prohibits requiring any student, school, or institution to participate in the pilot program.

Same as the Executive.

Fiscal effect: The program is voluntary for secondary and postsecondary institutions. ODHE's administrative costs will increase to develop and implement the pilot program. However, ODHE may terminate it if its operation is determined impracticable.

Fiscal effect: Same as the Executive.

Executive

In House Finance

General

MCD52 Medicaid separate GRF appropriation items

No provision.

R.C. 126.024

Requires the OBM Director, in consultation with the ODM Director, to request and propose multiple Medicaid Health Care Services GRF ALIs in subsequent state budgets.

No provision.

Specifies that, at a minimum, a separate GRF ALI be proposed for each of the following Medicaid services: (1) services provided under the care management system; (2) nursing facility services; (3) hospital services; (4) behavioral health services; (5) services provided under Medicaid waiver components administered by DOA; (6) prescription drug services; (7) physician services; (8) services provided under the Ohio home care waiver program; and (9) any other Medicaid health care services that the directors determine should have its own GRF ALI.

Executive

In House Finance

RDFCD2 Public Library Fund allocations

R.C. 131.51, Section 387.20

Increases the Public Library Fund (PLF; Fund 7065) shares of monthly GRF tax revenue from 1.7% to 1.75%.

No provision.

No provision.

No provision.

Fiscal effect: The Executive estimates additional transfers from the GRF to PLF of \$15 million in FY 2026 and \$16 million in FY 2027. Total appropriations are \$531,700,000 in FY 2026 and \$549,100,000 in FY 2027 in Fund 7065 ALI 110965, Public Library Fund.

R.C. 126.68, 127.14, 131.44, 131.55, 133.10, 135.352, 321.08, 3375.121, 3375.404, 3375.85, 5705.31, 5705.32, 5705.321, 5705.37, 5707.04, 5719.041, 5747.03, 5747.46 - 5747.49 (repealed), 5747.51, 5747.52, and 5747.99; Sections 387.10, 387.20, and 516.10

Replaces the Executive provision with one that repeals the Public Library Fund (PLF; Fund 7065) and its share of monthly GRF tax revenue.

Establishes a new method of funding public libraries through a direct GRF appropriation.

Replaces TAX with OBM as the administrator of the payments to counties for public library funding and replaces the current law distribution formula to counties with a distribution in proportion to each county's population.

Transfers the cash balance of Fund 7065 to the GRF on July 1, 2025, and abolishes Fund 7065 after the transfer and repeal is complete.

Fiscal effect: The bill appropriates \$485,000,000 in FY 2026 and \$495,000,000 to GRF ALI 042511, Public Library Funding.