

Executive

OBMCD9 OBM oversight over certain fund allocations

R.C. 121.08, 121.084, 169.05, 901.91, 1121.30, 1181.06, 1321.21, 1707.37, 1733.321, 3701.831, 3737.71, 3745.014, 4735.211, 4763.15

Eliminates the Director of Budget and Management's oversight regarding internal agency fund assessments and allocations for the following funds: Division of Administration Fund, Unclaimed Funds Trust Fund, Division of Securities Fund, Industrial Compliance Operating Fund, Division of Real Estate Operating Fund, Real Estate Appraiser Operating Fund, State Fire Marshal's Fund, Banks Fund, Consumer Finance Fund, Credit Unions Fund, and Financial Institutions Fund (all administered by the Department of Commerce); the Department of Agriculture's operating funds; the Department of Health's operating funds; and the Environmental Protection Agency's Central Support Indirect Fund.

Fiscal effect: None.

OBMCD6 Void income tax refund warrants

R.C. 126.37

Reduces the amount of time by which the Director of Budget and Management must void any aged warrant that draws on the state treasury for income tax refunds from two years to 90 days, which is consistent with the time for voiding all other warrants drawn from the state treasury.

Fiscal effect: Nominally increases GRF cash balance on behalf of taxpayers that do not cash their income tax refund checks between 91 days and two years after the warrant is issued.

OBMCD8 Budget Stabilization Fund investment earnings

R.C. 131.43

Requires investment earnings of the Budget Stabilization Fund to be credited to the Fund.

Fiscal effect: Diverts tens of millions of dollars otherwise credited to the GRF to instead be credited to the Budget Stabilization Fund (Fund 7013). Over the past three years, the Fund 7013 balance yielded \$40.4 million (FY 2020), \$54.5 million (FY 2019), and \$26.3 million (FY 2018) of investment earnings to the GRF. In the upcoming fiscal biennium, investment earnings may be lower given the interest rate environment. Fund 7013 had a balance of \$2.69 billion at the close of the three previous fiscal years, FY 2018-FY 2020. If this balance is reduced in FY 2021 or years thereafter, the corresponding investment earnings will also decrease.

Executive

OBMCD10 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 ISA Fund 1050 appropriation item 042603, Financial Management.

Requires costs associated with the audit of the Auditor of State to be paid from GRF appropriation item 042321, Operating Expenses.

OBMCD11 Shared services center**Section: 229.20**

Requires GRF appropriation item 042321, Operating Expenses, and ISA item 042620, Shared Services Operating, to be used by the Director of OBM to support the Shared Services program pursuant to division (D) of section 126.21 of the Revised Code.

Requires the Director of OBM 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 Director of OBM and 2) deposit cost recovery revenues into ISA Fund 1050.

OBMCD12 Internal audit**Section: 229.20**

Requires the Director of OBM 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 Director of OBM. Requires such cost recovery revenues to be deposited into Fund 1050.

OBMCD13 Forgery recovery**Section: 229.20**

Requires Fund 5EH0 appropriation item 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 the Treasurer of State. Requires the Director of OBM 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.

Executive

OBMCD14 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 appropriation item 070601, Public Audit Expense - Intra-State, to be exempted from this requirement.

OBMCD15 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.

OBMCD16 Capital project settlements**Section: 503.30**

Specifies an additional and supplemental procedure to provide for payments of judgments and settlements if the Director of OBM 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.

OBMCD17 Re-issuance of voided warrants**Section: 503.40**

Provides funds for the reissuance of voided warrants under R.C. 126.37, when approved by OBM.

Executive**OBMCD18 Reappropriation of unexpended unencumbered balances of operating appropriations****Section: 503.50**

Reappropriates on July 1 of the following fiscal year an unexpended balance of an operating appropriation or reappropriation that a state agency lawfully encumbered prior to the close of a fiscal year from the fund from which it was originally appropriated or reappropriated for various time periods based on the type of encumbrance.

Requires any operating appropriations for which unexpended balances are reappropriated for an encumbrance for an item of special order manufacture not available on state contract or in the open market to be reported to the Controlling Board by the Director of OBM by December 31 each year. Requires the report on each such item 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 for encumbrances remaining open.

Specifies that a reappropriation made pursuant to this provision lapses upon the expiration of the reappropriation time periods referenced in this section and requires the Director of OBM to cancel the encumbrance of the unexpended reappropriation no later than the end of the weekend following the expiration of the reappropriation period.

Specifies that if the Controlling Board approved a purchase, that approval remains in effect so long as the appropriation used to make that purchase remains encumbered.

OBMCD19 Correction of accounting errors**Section: 503.60**

Permits the Director of OBM 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.

Permits the Director of OBM 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.

Executive

OBMCD20 Temporary revenue holding**Section: 503.70**

Permits the Director of OBM 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, whose disposition is not immediately known at the time of receipt. Requires the Director to credit the revenue to the appropriate fund in the state treasury, once it is identified.

Permits the Director of OBM 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 Director to transfer cash between funds in the state treasury to satisfy escrow requirements.

OBMCD21 Appropriations related to cash transfers and re-establishment of encumbrances**Section: 503.80**

Appropriates any cash transferred by the Director of OBM under R.C. 126.15 (for the purpose of making adjustments to capital or operating budgets) and any amounts necessary to re-establish appropriations or encumbrances under that section.

OBMCD22 Transfers of Third Frontier appropriations**Section: 503.90**

Permits the Director of OBM 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 Director of OBM to create new appropriation items within Fund 7014 and make transfers of appropriations to Fund 7014 for projects that were originally funded in Fund 7011.

OBMCD23 Income tax distribution to counties**Section: 503.100**

Appropriates from the GRF sufficient funds to make income tax distribution payments to counties required by R.C. 5747.03(B)(2).

Executive

OBMCD24 Expenditures and appropriation increases approved by the Controlling Board**Section: 503.110**

Appropriates for the period ending June 30, 2023, any money that the Controlling Board approves for expenditure or any appropriation increase approved by the Controlling Board.

OBMCD25 Funds received for use of governor's residence**Section: 503.120**

Appropriates to appropriation item 100604, Governor's Residence Gift, any amount received by the Governor's Residence Fund (Fund 4H20) for use of the residence pursuant to R.C. 107.40.

OBMCD26 General obligation debt service payments**Section: 504.10**

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

OBMCD27 Lease rental payments for debt service**Section: 504.20**

Specifies that certain appropriations of the bill are for the purpose of 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.

Executive

OBMCD28 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 appropriation items during the FY 2022-FY 2023 biennium relating to bonds, notes, or other obligations of the state. Requires payments to be made upon certification by the Treasurer of State of the dates and the amounts due on those dates.

OBMCD29 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 section 148(f) of the Internal Revenue Code. Requires OBM to approve and voucher rebate payments.

OBMCD30 Statewide indirect cost recovery**Section: 505.20**

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

OBMCD31 Transfers on behalf of the statewide indirect cost allocation plan**Section: 505.30**

Prohibits total transfers made from the GRF by the Director of OBM under these provisions from exceeding the amounts transferred into the GRF for the purpose of recovering statewide indirect costs under R.C. 126.12.

Allows an agency director to certify to the Director of OBM 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 R.C. 126.12.

Executive

Permits the Director of OBM, 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 the director of an agency receiving such funds to include a request for funding for such activities from an alternative source as part of the next budget submission.

Allows the director of an agency to certify to the Director of OBM the amount of expenses paid in error from a fund included in the SWICAP. Allows the Director of OBM 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.

Allows the director of an agency to certify to the Director of OBM 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 Director of OBM determines that an appropriation made to a state agency is insufficient to make the payment.

OBMCD32 Federal government interest requirements**Section: 505.40**

Authorizes the Director of OBM 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 R.C. 126.12(A).

OBMCD33 Federal Cash Management Improvement Act**Section: 505.50**

Allows the Director of OBM to cancel and reestablish all or part of encumbrances in like amounts within the funds identified by the plan required to be prepared under R.C. 131.36 for compliance with the Federal Cash Management Improvement Act. Appropriates the amounts necessary to reestablish all or part of the encumbrances.

OBMCD34 Interest earnings for federal funds**Section: 505.60**

Authorizes the Director of OBM to designate any fund in the state treasury that receives federal revenue to be credited with investment earnings to comply with federal law, notwithstanding R.C. 113.09.

Executive

OBMCD35 Transfers to the GRF of interest earned**Section: 509.10**

Authorizes the Director of OBM 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.

OBMCD36 Cash transfers to the General Revenue Fund from non-GRF funds**Section: 509.20**

Permits the Director of OBM to transfer up to \$200 million cash during the FY 2022-FY 2023 biennium from non-GRF funds that are not constitutionally restricted to the GRF.

OBMCD37 Medical marijuana control program repayments**Section: 509.50**

Requires the Director of Commerce and the Executive Director of the Board of Pharmacy to consult with the Director of OBM to determine a repayment schedule for the FY 2022-FY 2023 biennium to fully repay transfers on behalf of each agency from the Emergency Purposes/Contingency Fund (Fund 5KM0) to the Medicaid Marijuana Control Program Fund (Fund 5YS0). Specifies that such repayments are to be credited to the GRF.

OBMCD38 General Revenue Fund transfer to Tourism Ohio Fund**Section: 512.10**

Authorizes the Director of OBM, on July 1, 2021 or as soon as possible thereafter, to transfer up to \$20,000,000 cash from the GRF to the Tourism Ohio Fund (Fund 5MJ0).

OBMCD42 GRF transfer to Statewide Treatment and Prevention Fund (Fund 4750)**Section: 512.20**

Authorizes the Director of OBM, in each fiscal year, to transfer up to \$5,000,000 cash from the GRF to the Statewide Treatment and Prevention Fund (Fund 4750).

Executive

OBMCD44 GRF transfer to Statewide Community Police Relations Fund (Fund 5RS0)**Section: 512.30**

Authorizes the Director of OBM, in FY 2023, to transfer up to \$1,150,000 cash from the GRF to the Statewide Community Police Relations Fund (Fund 5RS0).

OBMCD43 GRF transfer to Targeted Addiction Program Fund (Fund 5TZ0)**Section: 512.40**

Authorizes the Director of OBM, in each fiscal year, to transfer up to \$23,750,000 cash from the GRF to the Targeted Addiction Program Fund (Fund 5TZ0).

OBMCD45 GRF transfer to Student Wellness and Success Fund (Fund 5VS0)**Section: 512.70**

Authorizes the Director of OBM to transfer up to \$500,000,000 cash in FY 2022 and up to \$600,000,000 cash in FY 2023 from the GRF to the Student Wellness and Success Fund (Fund 5VS0).

OBMCD39 Fiscal year 2021 General Revenue Fund ending balance**Section: 513.10**

Requires the Director of OBM to determine the GRF surplus revenue that existed on June 30, 2021, and transfer cash, up to the actual surplus revenue amount, from the GRF as follows:

- (1) Up to \$25 million to the Emergency Purposes Fund (Fund 5KM0);
- (2) Up to \$25 million to the Disaster Services Fund (Fund 5E20);
- (3) Up to \$16.3 million to the Tobacco Use Prevention Fund (Fund 5BX0);
- (4) Up to \$16 million to the Ohio Governor Imagination Library Fund (Fund 5VJ0).

Requires that the remaining amount of the surplus revenue remain in the GRF.

Executive

OBMCD40 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 under RC 4937.05 (B) (2) and deposited into the following funds:

\$101,130 in each of FY 2022 and FY 2023 to the Utility Radiological Safety Fund (Fund 4E40) used by the Department of Agriculture;

\$1,300,000 in each of FY 2022 and FY 2023 to the Radiation Emergency Response Fund (Fund 6100) used by the Department of Health;

\$325,370 in FY 2022 and \$332,287 in FY 2023 to the ER Radiological Safety Fund (Fund 6440) used by the Environmental Protection Agency; and

\$1,368,624 in FY 2022 and \$1,378,304 in FY 2023 to the Emergency Response Plan Fund (Fund 6570) used by the Department of Public Safety.

OBMCD41 Cash transfers and abolishment of funds**Section: 516.10**

For purposes of abolishing various funds that are no longer needed, authorizes the Director of OBM to carry out necessary accounting procedures, including transferring the remaining cash balances from the funds that are to be abolished, canceling existing encumbrances, and reestablishing those encumbrances against appropriate funds.

Lists the funds to be abolished, including funds used by: the Attorney General's Office, the Department of Natural Resources, the Department of Public Safety, the Department of Education, and the Department of Medicaid.
