

**As Reported by the Senate Finance and Financial Institutions  
Committee**

**128th General Assembly  
Regular Session  
2009-2010**

**S. B. No. 185**

**Senator Jones**

**Cosponsors: Senators Buehrer, Grendell, Husted, Schaffer, Wagoner, Carey**

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**A B I L L**

To amend section 127.14 and to enact section 126.231 1  
of the Revised Code, and to amend Section 512.60 2  
of Am. Sub. H.B. 1 of the 128th General Assembly 3  
to prohibit the transfer of cash from certain 4  
non-General Revenue Funds to the General Revenue 5  
Fund. 6

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:**

**Section 1.** That section 127.14 be amended and section 126.231 7  
of the Revised Code be enacted to read as follows: 8

**Sec. 126.231.** (A) If the director of budget and management is 9  
authorized to transfer cash from non-general revenue funds in the 10  
state treasury to the general revenue fund, no such transfer may 11  
be made by the director until at least ninety days after the 12  
intention to make the transfer has been indicated in a quarterly 13  
estimate described in division (B) of this section, and no such 14  
transfer may be made from a fund that includes cash from 15  
donations. 16

(B) The director shall prepare quarterly estimates 17  
identifying funds in the state treasury from which cash transfers 18

are to be made and the anticipated amount of these cash transfers. 19  
The estimates shall be delivered to the governor, the president of 20  
the senate, the minority leader of the senate, the speaker of the 21  
house of representatives, the minority leader of the house of 22  
representatives, and members of the press, radio and television 23  
stations, and broadcasting networks in this state. 24

**Sec. 127.14.** The controlling board may, at the request of any 25  
state agency or the director of budget and management, authorize, 26  
with respect to the provisions of any appropriation act: 27

(A) Transfers of all or part of an appropriation within but 29  
not between state agencies, except such transfers as the director 30  
of budget and management is authorized by law to make, provided 31  
that no transfer shall be made by the director for the purpose of 32  
effecting new or changed levels of program service not authorized 33  
by the general assembly; 34

(B) Transfers of all or part of an appropriation from one 35  
fiscal year to another; 36

(C) Transfers of all or part of an appropriation within or 37  
between state agencies made necessary by administrative 38  
reorganization or by the abolition of an agency or part of an 39  
agency; 40

(D) Transfers of all or part of cash balances in excess of 41  
needs from any fund of the state to the general revenue fund or to 42  
such other fund of the state to which the money would have been 43  
credited in the absence of the fund from which the transfers are 44  
authorized to be made, except that the controlling board may not 45  
authorize such transfers from the accrued leave liability fund, 46  
auto registration distribution fund, budget stabilization fund, 47  
development bond retirement fund, facilities establishment fund, 48  
gasoline excise tax fund, general revenue fund, higher education 49

improvement fund, highway improvement bond retirement fund, 50  
highway obligations bond retirement fund, highway capital 51  
improvement fund, highway operating fund, horse racing tax fund, 52  
improvements bond retirement fund, public library fund, liquor 53  
control fund, local government fund, local transportation 54  
improvement program fund, mental health facilities improvement 55  
fund, Ohio fairs fund, parks and recreation improvement fund, 56  
public improvements bond retirement fund, school district income 57  
tax fund, state agency facilities improvement fund, state and 58  
local government highway distribution fund, state highway safety 59  
fund, state lottery fund, undivided liquor permit fund, Vietnam 60  
conflict compensation bond retirement fund, volunteer fire 61  
fighters' dependents fund, waterways safety fund, wildlife fund, 62  
workers' compensation fund, workers' compensation council 63  
remuneration fund, a fund that includes cash from donations, or 64  
any fund not specified in this division that the director of 65  
budget and management determines to be a bond fund or bond 66  
retirement fund; 67

(E) Transfers of all or part of those appropriations included 68  
in the emergency purposes account of the controlling board; 69

(F) Temporary transfers of all or part of an appropriation or 70  
other moneys into and between existing funds, or new funds, as may 71  
be established by law when needed for capital outlays for which 72  
notes or bonds will be issued; 73

(G) Transfer or release of all or part of an appropriation to 74  
a state agency requiring controlling board approval of such 75  
transfer or release as provided by law; 76

(H) Temporary transfer of funds included in the emergency 77  
purposes appropriation of the controlling board. Such temporary 78  
transfers may be made subject to conditions specified by the 79  
controlling board at the time temporary transfers are authorized. 80  
No transfers shall be made under this division for the purpose of 81

effecting new or changed levels of program service not authorized 82  
by the general assembly. 83

As used in this section, "request" means an application by a 84  
state agency or the director of budget and management seeking some 85  
action by the controlling board. 86

When authorizing the transfer of all or part of an 87  
appropriation under this section, the controlling board may 88  
authorize the transfer to an existing appropriation item and the 89  
creation of and transfer to a new appropriation item. 90

Whenever there is a transfer of all or part of funds included 91  
in the emergency purposes appropriation by the controlling board, 92  
pursuant to division (E) of this section, the state agency or the 93  
director of budget and management receiving such transfer shall 94  
keep a detailed record of the use of the transferred funds. At the 95  
earliest scheduled meeting of the controlling board following the 96  
accomplishment of the purposes specified in the request originally 97  
seeking the transfer, or following the total expenditure of the 98  
transferred funds for the specified purposes, the state agency or 99  
the director of budget and management shall submit a report on the 100  
expenditure of such funds to the board. The portion of any 101  
appropriation so transferred which is not required to accomplish 102  
the purposes designated in the original request to the controlling 103  
board shall be returned to the proper appropriation of the 104  
controlling board at this time. 105

Notwithstanding any provisions of law providing for the 106  
deposit of revenues received by a state agency to the credit of a 107  
particular fund in the state treasury, whenever there is a 108  
temporary transfer of funds included in the emergency purposes 109  
appropriation of the controlling board pursuant to division (H) of 110  
this section, revenues received by any state agency receiving such 111  
a temporary transfer of funds shall, as directed by the 112  
controlling board, be transferred back to the emergency purposes 113

appropriation.	114
The board may delegate to the director of budget and	115
management authority to approve transfers among items of	116
appropriation under division (A) of this section.	117
<b>Section 2.</b> That existing section 127.14 of the Revised Code	118
is hereby repealed.	119
<b>Section 3.</b> That Section 512.60 of Am. Sub. H.B. 1 of the	120
128th General Assembly be amended to read as follows:	121
<b>Sec. 512.60.</b> CASH TRANSFERS TO THE GENERAL REVENUE FUND FROM	122
NON-GRF FUNDS	123
Notwithstanding any provision of law to the contrary, during	124
fiscal years 2010 and 2011, the Director of Budget and Management	125
may transfer cash from non-General Revenue Funds that are not	126
constitutionally restricted <u>and do not include cash from donations</u>	127
to the General Revenue Fund in order to ensure that available	128
General Revenue Fund receipts and balances are sufficient to	129
support General Revenue Fund appropriations in each fiscal year.	130
<u>Any transfer made pursuant to this section must comply with</u>	131
<u>section 126.231 of the Revised Code.</u>	132
<del>    Before September 1 of each fiscal year, the Director of</del>	133
<del>Budget and Management shall prepare quarterly estimates</del>	134
<del>identifying funds in the state treasury from which cash transfers</del>	135
<del>are to be made and the anticipated amount of these cash transfers.</del>	136
Beginning with the quarter ending September 30, 2009, and on a	137
quarterly basis thereafter, the Director of Budget and Management	138
shall prepare a summary comparing the estimated and actual amounts	139
of these cash transfers by fund. This quarterly summary shall be	140
included in the report required under section 126.05 of the	141
Revised Code.	142

**Section 4.** That existing Section 512.60 of Am. Sub. H.B. 1 of 143  
the 128th General Assembly is hereby repealed. 144

**Section 5.** The amendment or enactment by this act of the 145  
sections listed below is exempt from the referendum under Ohio 146  
Constitution, Article II, Section 1d, and section 1.471 of the 147  
Revised Code, and therefore takes effect immediately when this act 148  
becomes law: 149

Sections 126.231 and 127.14 of the Revised Code. 150

Section 512.60 of Am. Sub. H.B. 1 of the 128th General 151  
Assembly. 152