

conditions of the sale as prescribed in this division shall forfeit the ten per cent of the purchase price paid to the state as liquidated damages. Should a purchaser not complete the conditions of the sale as described in this division, the Director of Administrative Services is authorized to accept the next highest bid, subject to the foregoing conditions. If the Director of Administrative Services rejects all bids from the sealed bid auction, the Director may repeat the sealed bid auction process described in this section or public auction, or may use an alternative sale process that is acceptable to the Department of Veterans Services.

The Department of Veterans Services shall pay advertising and costs incident to the sale of the real estate.

(D) The real estate described in division (A) of this section may be conveyed as an entire tract or as multiple parcels.

(E) Purchaser shall pay all costs, other than those specified above, associated with the purchase, closing and conveyance, including surveys, title evidence, title insurance, transfer costs and fees, recording costs and fees, taxes, and any other fees, assessments, and costs that may be imposed.

The net proceeds of the sale shall be deposited into the state treasury to the credit of the Department of Veterans Services General Fund.

(F) Upon receiving written request from the Department of Administrative Services, the Auditor of State, with the assistance of the Attorney General, shall prepare a Governor's Deed to the real estate described in division (A) of this section. The Governor's Deed shall state the consideration and shall be executed by the Governor in the name of the State, countersigned by the Secretary of State, sealed with the Great Seal of the State, presented in the Office of the Auditor of State for recording, and delivered to the Grantee. The Grantee shall present the Governor's Deed for recording in the Office of the Erie County Recorder.

(G) This section shall expire three years after its effective date.

SECTION 27. (A) As used in this section:

(1) "Subdivision" means a county, township, or municipal corporation, and does not include a park district.

(2) "Ineligible subdivision" means a county or municipal corporation receiving a direct payment under section 5001 of the "Coronavirus Aid, Relief, and Economic Security Act," as described in 42 U.S.C. 601(b)(2).

(3) "2019 LGF allocation" means the amount that would have been deposited to a county's county undivided local government fund in 2019 disregarding any reduction under section 5747.502 of the Revised Code and excluding any amounts deposited in that fund that were paid in that year to ineligible subdivisions or pursuant to section 5747.503 of the Revised Code.

(4) "2019 CULGF allocation" means the amount of funds from a county's county undivided local government fund a subdivision would have received in 2019 under section 5747.51 or 5747.53 of the Revised Code disregarding any reduction under section 5747.502 of the Revised Code and any adjustment because the subdivision, pursuant to an ordinance or resolution, elected to forgo all or a portion of its share of such funds.

(5) "Population" has the same meaning as in section 1.59 of the Revised Code.

(B) As soon as is practicable after the effective date of this section, the Director of Budget

and Management, in consultation with the Tax Commissioner, shall provide for payment from the Coronavirus Relief Fund to each county treasury, to be deposited into a new fund in the county treasury to be named the county coronavirus relief distribution fund, which the county auditor shall create for this purpose. The amount of the payment to each county coronavirus relief distribution fund shall equal the amount appropriated under Section 28 of this act multiplied by a fraction, the numerator of which is the 2019 LGF allocation for that county and the denominator of which is the sum of the 2019 LGF allocations for all counties.

(C) Within seven days of deposit in the county coronavirus relief distribution fund of the payment described in division (B) of this section, the county auditor shall distribute that money to the county, unless the county is an ineligible subdivision, and to each municipal corporation and township that is not an ineligible subdivision, in an amount equal to the amount of money in that fund multiplied by a fraction, the numerator of which equals the subdivision's 2019 CULGF allocation and the denominator of which equals the sum of the 2019 CULGF allocations from that county's county undivided local government fund for all such subdivisions.

Upon making the distribution, the county auditor shall report to the Director of Budget and Management the amount distributed to each subdivision. The report shall be made in the manner prescribed by the Director.

(D) To be eligible to receive a payment under division (C) of this section, the legislative authority of a county, township, or municipal corporation must adopt a resolution or ordinance affirming that the funds so received may be expended only to cover costs of the subdivision consistent with the requirements of section 5001 of the "Coronavirus Aid, Relief, and Economic Security Act," as described in 42 U.S.C. 601(d), and any applicable regulations. Subject to division (F) of this section, until the legislative authority adopts this resolution or ordinance, the subdivision's share of the money from the county coronavirus relief distribution fund shall remain in that fund. The legislative authority shall certify a copy of the resolution or ordinance to the county auditor and the Director of Budget and Management.

(E) Money received under division (C) of this section by a subdivision shall be deposited into a new fund in the subdivision's treasury to be named the local coronavirus relief fund, which the subdivision's fiscal officer shall create for this purpose. Money in that fund shall be used to cover only costs of the subdivision consistent with the requirements of section 5001 of the "Coronavirus Aid, Relief, and Economic Security Act," as described in 42 U.S.C. 601(d). Money in a subdivision's local coronavirus relief fund shall be audited by the Auditor of State during the subdivision's next regular audit under section 117.11 of the Revised Code to determine whether money in the fund has been expended in accordance with the requirements of this section.

(F) Not later than October 15, 2020, the fiscal officer of each subdivision shall pay the unencumbered balance of money in the subdivision's local coronavirus relief fund to the county treasurer, who shall deposit this revenue in the county coronavirus relief distribution fund. On or before October 22, 2020, the county auditor shall distribute all money to the credit of the county coronavirus relief distribution fund as follows to the county and to each municipal corporation and township in that county, unless the subdivision is an ineligible subdivision or paid an unencumbered balance to the treasurer under this division or the subdivision's legislative authority has not adopted the resolution or ordinance required under division (D) of this section:

(1) Twenty-five per cent of the money to the county if it qualifies for a distribution under this division;

(2) The remaining balance to each such qualifying municipal corporation or township, of which the distribution to each shall equal the amount of the remaining balance multiplied by a fraction, the numerator of which is the population of the municipal corporation or the unincorporated area of the township, and the denominator of which is the sum of the populations of all such municipal corporations and the unincorporated areas of all such townships in the county eligible to receive a payment under division (F) of this section.

Money received by a subdivision under division (F) of this section shall be deposited in the subdivision's local coronavirus relief fund and used as required under division (E) of this section.

Upon making the distribution under this division, the county auditor shall report to the Director of Budget and Management the amount of the unencumbered balance paid to the county treasury by each subdivision making such a payment and the amount distributed to each subdivision receiving a distribution under this division. If no subdivision made such a payment to the county treasury, the auditor shall report that no such payments were made. The report shall be made in the manner prescribed by the Director.

(G) Not later than December 28, 2020, the fiscal officer of each subdivision shall pay the balance of money in the subdivision's local coronavirus relief fund that remains unexpended on that date to the state treasury in the manner prescribed by the Director of Budget and Management.

(H) A county, municipal corporation, or township receiving a payment from a county coronavirus relief distribution fund under this section shall, upon request, provide any information related to those payments or their expenditure to the Director of Budget and Management.

SECTION 28. All appropriation items in this section are appropriated out of money in the state treasury to the credit of the Coronavirus Relief Fund (Fund 5CV1). For all appropriations made in this section, the amounts in the first column are for fiscal year 2020 and the amounts in the second column are for fiscal year 2021. The appropriations made in this section are in addition to any other appropriations made for the FY 2020-FY 2021 biennium.

	1	2	3	4	5
A	OBM OFFICE OF BUDGET AND MANAGEMENT				
B	Dedicated Purpose Fund Group				
C	5CV1	042501	Coronavirus Relief - Local Govt	\$ 350,000,000	\$ 0

D TOTAL DPF Dedicated Purpose Fund Group \$ 350,000,000 \$ 0

E TOTAL ALL BUDGET FUND GROUPS \$ 350,000,000 \$ 0

Amounts appropriated in line item 042501, Coronavirus Relief - Local Govt, are to be distributed as specified in Section 1 of this act. Any unencumbered and unexpended amounts left at the end of fiscal year 2020 are hereby reappropriated in fiscal year 2021.

Within the limits set forth in this act, the Director of Budget and Management shall establish accounts indicating the source and amount of funds for each appropriation made in this act, and shall determine the form and manner in which appropriation accounts shall be maintained. Expenditures from appropriations contained in this act shall be accounted for as though made in H.B. 166 of the 133rd General Assembly.

The appropriations made in this act are subject to all provisions of H.B. 166 of the 133rd General Assembly that are generally applicable to such appropriations.

SECTION 29. That sections 124.393, 5165.01, 5165.15, 5165.16, 5165.17, 5165.19, 5165.26, and 5166.01 of the Revised Code be amended to read as follows:

Sec. 124.393. (A) As used in this section:

(1) "Exempt employee" means a permanent full-time or permanent part-time county, township, or municipal corporation employee who is not subject to a collective bargaining agreement between a public employer and an exclusive representative.

(2) "Fiscal emergency" means any of the following:

(a) A fiscal emergency declared by the governor under section 126.05 of the Revised Code.

(b) A fiscal watch or fiscal emergency has been declared or determined under section 118.023 or 118.04 of the Revised Code.

(c) Lack of funds as defined in section 124.321 of the Revised Code.

(d) Reasons of economy as described in section 124.321 of the Revised Code.

(3) "Lack of work" has the same meaning as in section 124.321 of the Revised Code.

(B)(1) A county, township, or municipal corporation appointing authority may establish a mandatory cost savings program applicable to its exempt employees. Each exempt employee shall participate in the program of mandatory cost savings for not more than eighty hours, as determined by the appointing authority, in each of state fiscal years 2010 to 2013. The program may include, but is not limited to, a loss of pay or loss of holiday pay. The program may be administered differently among employees based on their classifications, appointment categories, or other relevant distinctions.

(2) After June 30, 2013, a county, township, or municipal corporation appointing authority may implement mandatory cost savings days as described in division (B)(1) of this section that apply to its exempt employees in the event of a fiscal emergency.

(C) A county, township, or municipal corporation appointing authority shall issue guidelines concerning how the appointing authority will implement the cost savings program.

(D)(1) A county, township, or municipal corporation appointing authority may establish a mandatory cost savings program applicable to its exempt employees in the event of a fiscal