

Employee Benefits Funds

Accrued Leave Liability Fund Group

8060 995666 Accrued Leave Fund

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$62,907,471	\$74,962,604	\$55,758,526	\$69,088,064	\$72,053,178	\$71,828,986
	19.2%	-25.6%	23.9%	4.3%	-0.3%

Source: Accrued Leave Liability Fund Group: A premium charged as a percentage of each agency's gross payroll, calculated on an annual basis

Legal Basis: ORC 125.211; Section 273.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: This line item is used for the payment of sick, personal, or vacation leave cash conversion amounts given to employees upon leaving state service. Since the appropriations are based on an estimate of the number of employees leaving state service, temporary law authorizes additional appropriations to cover additional expenses if the need arises.

8070 995667 Disability Fund

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$24,837,446	\$23,164,165	\$24,320,975	\$26,476,894	\$27,616,583	\$26,593,747
	-6.7%	5.0%	8.9%	4.3%	-3.7%

Source: Accrued Leave Liability Fund Group: A premium charged as a percentage of each agency's gross payroll, calculated on an annual basis

Legal Basis: ORC 124.385 and 125.21; Section 273.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: This line item is used to pay disability benefits to eligible employees. Since appropriations are based on an estimate of the number of employees going on disability, temporary law authorizes additional appropriations to cover additional expenses if the need arises.

Employee Benefits Funds

Agency Fund Group

1240 995673 Payroll Deductions

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$742,781,252	\$780,377,603	\$766,711,065	\$737,392,502	\$855,456,678	\$840,248,559
	5.1%	-1.8%	-3.8%	16.0%	-1.8%

Source: Agency Fund Group: Agency payroll check-off charges; employee payroll deductions

Legal Basis: Section 273.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: This line item is used to make payments and distributions to other agency funds, government jurisdictions, and for any other purposes for which the deductions were collected. Deductions are made for retirement contributions, wage garnishments, and other miscellaneous obligations.

8080 995668 State Employee Health Benefit Fund

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$479,894,606	\$506,131,408	\$532,565,308	\$542,657,507	\$590,265,468	\$649,292,014
	5.5%	5.2%	1.9%	8.8%	10.0%

Source: Agency Fund Group: Employer and employee premium payments for health and vision benefits for state employees

Legal Basis: ORC 124.87; Section 273.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: This line item is used to pay state employee health care costs as well as the costs of actuarial studies and audits. The appropriation covers the insured medical claims costs of employees enrolled in the two plans offered by the state and managed by Medical Mutual of Ohio and United Health Care. Dental and vision benefits for exempt employees are also paid from this line item.

Employee Benefits Funds

8090 995669 Dependent Care Spending Account

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$2,370,986	\$2,707,748	\$2,664,145	\$2,658,705	\$2,881,273	\$2,967,711
	14.2%	-1.6%	-0.2%	8.4%	3.0%

Source: Agency Fund Group: Pre-tax deductions from state employee wages

Legal Basis: Section 273.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: This line item is used to reimburse state employees for dependent care expenses. The dependent care spending account plan is a tax-favored benefit which provides the opportunity for eligible employees to defer on a pre-tax basis up to a maximum of \$5,000 (dependent on tax status) into an account to pay for eligible child care, dependent care, and eldercare expenses.

8100 995670 Life Insurance Investment Fund

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$1,897,445	\$2,006,740	\$1,923,841	\$1,786,422	\$2,080,634	\$2,143,053
	5.8%	-4.1%	-7.1%	16.5%	3.0%

Source: Agency Fund Group: Transfers of life insurance premiums; life insurance refunds received by the state; other receipts related to the state's life insurance benefit program for exempt employees

Legal Basis: ORC 125.212; Section 273.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: The line item is used to pay the costs of the life insurance program for exempt state employees. Exempt employees may buy supplemental group life insurance and accidental death and dismemberment insurance after one year of continuous service. Employees are covered for the amount of their gross salary rounded up to the next \$1,000.

8110 995671 Parental Leave Benefit Fund

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$3,741,587	\$3,599,800	\$3,378,705	\$3,441,108	\$3,484,737	\$3,355,673
	-3.8%	-6.1%	1.8%	1.3%	-3.7%

Source: Agency Fund Group: A percentage of each agency's gross payroll, calculated on an annual basis

Legal Basis: ORC 124.137; Section 273.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: This line item is used to pay parental leave benefits for state employees. Since the appropriations are based on an estimate of the number of employees that will use parental leave, temporary law authorizes additional appropriations to cover additional expenses if the need arises.

Employee Benefits Funds

8130 995672 Health Care Spending Account

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$5,024,944	\$6,269,123	\$6,789,962	\$7,318,909	\$8,588,262	\$9,447,088
	24.8%	8.3%	7.8%	17.3%	10.0%

Source: Agency Fund Group: Voluntary employee payroll deductions; investment income

Legal Basis: Section 273.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: This line item is used to make payments to state employees' flexible spending accounts for non-reimbursed, health-care expenses. The health care spending account (HCSA) is a tax favored account that allows eligible employees to defer on a pre-tax basis up to a maximum of \$3,000 into an account to pay for eligible expenses not paid by their health care, vision, or dental plans. Temporary law allows for the transfer of up to \$600,000 in each fiscal year from the GRF to the Health Care Spending Account Fund (Fund 8130) in order to provide adequate cash flow, and specifies that, at the end of each fiscal year, any of the cash remaining from the transferred amount, including interest, is to be refunded to the GRF.

Employee Benefits Funds

8140 995674 Cost Savings Days

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$0	\$0	\$95,476,100	\$103,848,790	\$50,000,000	\$0
	N/A	N/A	8.8%	-51.9%	-100%

Source: Agency Fund Group: Employee payroll deductions amounting to 3.076 hours of pay per biweekly paycheck

Legal Basis: ORC 124.392; Section 273.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: This line item is used to pay for the remaining expenses of the Cost Savings Day (CSD) program, the key strategy for reducing state agency payroll costs during the FY 2010-FY 2011 biennium. Under the CSD program, payroll savings were achieved by a mechanism that allowed agencies to lapse funds from their payroll appropriations. The program required most full-time employees, regardless of funding source, to forego 80 hours (ten days) of pay per year with a per paycheck reduction in an amount equal to 3.076 hours (80 hours / 26 pay periods) of pay. These amounts were then credited to Fund 8140 and used to cover the employees' pay for those 80 hours. Essentially, this meant that employees used their own funds to pay for 80 hours of their own salaries, and that state agencies paid each full-time employee for 2,000 hours instead of 2,080 hours of work from their payroll funds. The Director of Budget and Management then transferred the lapsed payroll amounts from unrestricted non-GRF, nonfederal funds to the GRF as necessary, along with the amount of lapsed GRF payroll, to help balance the GRF budget.