

Employee Benefits Funds

Accrued Leave Liability Fund Group

8060 995666 Accrued Leave Fund

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Appropriation	2011 Appropriation
\$24,032,450	\$44,372,568	\$62,907,471	\$74,962,604	\$65,200,000	\$67,200,000
	84.6%	41.8%	19.2%	-13.0%	3.1%

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 271.10 of Am. Sub. H.B. 1 of the 128th 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. Appropriations are based on estimated use of this benefit by employees; however, actual expenditures listed here account for payment of benefit from this fund minus agency premiums paid for this purpose.

8070 995667 Disability Fund

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Appropriation	2011 Appropriation
\$2,732,975	\$13,544,075	\$24,837,446	\$23,164,165	\$27,400,000	\$28,100,000
	395.6%	83.4%	-6.7%	18.3%	2.6%

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 271.10 of Am. Sub. H.B. 1 of the 128th G.A.

Purpose: This line item is used to pay disability benefits to eligible employees. Appropriations are based on estimated use of this benefit by employees; however, actual expenditures listed here account for payment of benefit from this fund minus agency premiums paid for this purpose.

Agency Fund Group

1240 995673 Payroll Deductions

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Appropriation	2011 Appropriation
\$0	\$2,145,111,698	\$742,781,252	\$780,377,603	\$881,573,000	\$943,283,110
	N/A	-65.4%	5.1%	13.0%	7.0%

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

Legal Basis: Section 271.10 of Am. Sub. H.B. 1 of the 128th G.A.

Purpose: This line item is used make payments and distributions to other agency funds, government jurisdictions, and any other vendors for which the deductions were accumulated. Payments are made for retirement, health, dental, vision, and life insurance, union dues, deferred compensation, credit unions, and federal, state, local and school district income taxes

Employee Benefits Funds

8080 995668 State Employee Health Benefit Fund

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Appropriation	2011 Appropriation
\$404,783,595	\$413,021,117	\$479,894,606	\$506,131,408	\$551,795,580	\$598,643,430
	2.0%	16.2%	5.5%	9.0%	8.5%

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

Legal Basis: ORC 124.87; Section 271.10 of Am. Sub. H.B. 1 of the 128th 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 Ohio Med PPO, the state's self-insured Preferred Provider Organization health insurance plan, as well the claims costs of employees enrolled in the four Health Maintenance Organization (HMO) plans currently available.

8090 995669 Dependent Care Spending Account

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Appropriation	2011 Appropriation
\$2,664,591	\$2,521,024	\$2,370,986	\$2,707,748	\$2,969,635	\$2,969,635
	-5.4%	-6.0%	14.2%	9.7%	0.0%

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

Legal Basis: Section 271.10 of Am. Sub. H.B. 1 of the 128th 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

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Appropriation	2011 Appropriation
\$1,922,909	\$1,986,238	\$1,897,445	\$2,006,740	\$2,229,834	\$2,229,834
	3.3%	-4.5%	5.8%	11.1%	0.0%

Source: Agency Fund Group: Transfers of life insurance premiums from the Payroll Withholding Fund (Fund 1240); 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 271.10 of Am. Sub. H.B. 1 of the 128th 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.

Employee Benefits Funds

8110 995671 Parental Leave Benefit Fund

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Appropriation	2011 Appropriation
\$181,691	\$1,599,228	\$3,741,587	\$3,599,800	\$3,900,000	\$4,000,000
	780.2%	134.0%	-3.8%	8.3%	2.6%

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

Legal Basis: ORC 124.137; Section 271.10 of Am. Sub. H.B. 1 of the 128th G.A.

Purpose: This line item is used to pay parental leave benefits for state employees. Appropriations are based on estimated use of this benefit by employees; however, actual expenditures listed here account for payment of benefit from this fund minus agency premiums paid for this purpose.

8130 995672 Health Care Spending Account

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Appropriation	2011 Appropriation
\$1,314,554	\$2,385,382	\$5,024,944	\$6,269,123	\$8,977,689	\$12,000,000
	81.5%	110.7%	24.8%	43.2%	33.7%

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

Legal Basis: Section 271.10 of Am. Sub. H.B. 1 of the 128th 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 plan, vision, or dental plan. Temporary law allows for the transfer of up to \$145,000 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

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Appropriation	2011 Appropriation
\$0	\$0	\$0	\$0	\$200,000,000	\$200,000,000
	N/A	N/A	N/A	N/A	0.0%

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

Legal Basis: ORC 124.392; Section 271.10 of Am. Sub. H.B. 1 of the 128th G.A.

Purpose: This line item is used to administer the Cost Savings Day (CSD) program, the key strategy for reducing state agency payroll costs during the FY 2010-FY 2011 biennium. The payroll savings are achieved through a mechanism that will allow agencies to lapse funds from their payroll appropriations. While agencies are appropriated funds for the normal 2,080 hours of pay for each full-time employee for FY 2010 and FY 2011, the CSD program requires most full-time employees, regardless of funding source, to forego 80 hours (10 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. As a result, agencies will only need to pay each full-time employee 2,000 instead of 2,080 hours. Uncodified law gives the Director of Budget and Management authority to transfer agency savings achieved from the use of a mandatory cost savings program to the GRF or any other fund as deemed necessary by the Director. Uncodified law also permits the Director to make temporary transfers from the GRF to ensure sufficient balances in the Cost Savings Fund and reimburse the GRF for these transfers.