

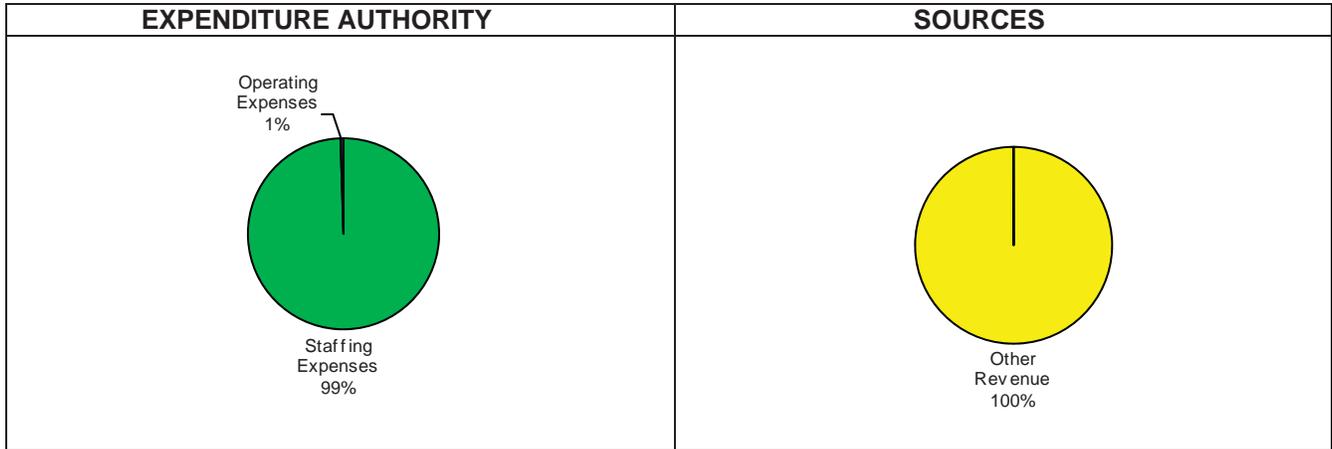
Earned Leave Program

DESCRIPTION OF MAJOR SERVICES

The Earned Leave Program was established in 2011-12 to fund costs associated with certain cashable employee leave balances. These costs are included in departmental budgets and will be rebated back to departments based on actual leave cashouts.

Budget at a Glance	
Total Expenditure Authority	\$11,532,836
Total Sources	\$11,532,836
Rev Over/(Under) Exp	\$0
Total Staff	0

2012-13 RECOMMENDED BUDGET



ANALYSIS OF 2012-13 RECOMMENDED BUDGET

GROUP: Administration
 DEPARTMENT: Human Resources
 FUND: Earned Leaves

BUDGET UNIT: IBU HRD
 FUNCTION: General
 ACTIVITY: Personnel

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Estimate	2011-12 Modified Budget	2012-13 Recommended Budget	Change From 2011-12 Modified Budget
Appropriation							
Staffing Expenses	0	0	0	11,472,836	11,472,836	11,472,836	0
Operating Expenses	0	0	0	60,000	60,000	60,000	0
Contingencies	0	0	0	0	0	0	0
Total Exp Authority	0	0	0	11,532,836	11,532,836	11,532,836	0
Reimbursements	0	0	0	0	0	0	0
Total Appropriation	0	0	0	11,532,836	11,532,836	11,532,836	0
Depreciation	0	0	0	0	0	0	0
Operating Transfers Out	0	0	0	0	0	0	0
Total Requirements	0	0	0	11,532,836	11,532,836	11,532,836	0
Departmental Revenue							
Taxes	0	0	0	0	0	0	0
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	0	0	0	0	0	0	0
Fee/Rate	0	0	0	0	0	0	0
Other Revenue	0	0	0	11,532,836	11,532,836	11,532,836	0
Total Revenue	0	0	0	11,532,836	11,532,836	11,532,836	0
Operating Transfers In	0	0	0	0	0	0	0
Total Financing Sources	0	0	0	11,532,836	11,532,836	11,532,836	0
Rev Over/(Under) Exp	0	0	0	0	0	0	0
				Budgeted Staffing	0	0	0
Fixed Assets							
Capital Expenditures	0	0	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0	0	0

BUDGET CHANGES AND OPERATIONAL IMPACT

This fund was established in the second quarter of 2011-12 to fund the costs associated with cashable employee leave balances. Historically, these costs have been funded from departmental operating budgets as they occur, with no reserve set up to fund future liabilities. The establishment of this fund will guard against spikes in operating budgets due to employee retirements and other separations resulting in cost increases associated with cashable employee leave balances.

MAJOR EXPENDITURES AND REVENUE IN 2012-13 RECOMMENDED BUDGET

Appropriation of \$11.5 million will fund actual costs associated with cashouts of employee vacation, sick, holiday, and attorney leaves, where applicable. Operating expenses will fund the cost of an actuarial study to determine necessary funding levels and future departmental contributions to the fund. Other revenue consists of departmental contributions to the Earned Leave Program based on averages of historical leave cashouts and estimated leave balances.

