

Accrued Leave Liability

Accrued Leave Liability Fund Group

806 995-666 Accrued Leave

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 18,728,340	\$ 21,801,064	\$ 22,957,139	\$ 22,003,209	\$ 70,783,792	\$ 78,296,200
	16.4%	5.3%	-4.2%	221.7%	10.6%

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 125.211

Purpose: Moneys are used for: (1) agency reimbursement of DAS's costs related to the cash conversion of new sick leave and personal leave each December, and (2) the payment for 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.

807 995-667 Disability Fund

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 1,042,222	\$ 1,672,212	\$ 364,068	\$ 1,583,202	\$ 47,269,465	\$ 50,098,308
	60.4%	-78.2%	334.9%	2885.7%	6.0%

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 125.211

Purpose: Moneys are used for payment of 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

808 995-668 State Employee Health Benefit

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 118,389,767	\$ 146,411,500	\$ 178,702,697	\$ 360,520,100	\$ 312,724,593	\$ 371,450,611
	23.7%	22.1%	101.7%	-13.3%	18.8%

Source: Agency Fund Group: Employer and employee premium payments for health and vision benefits for state employees covered by the OhioMed and United Health Care plans and vision benefits for exempt employees covered by Vision Service and Cole Vision plans

Legal Basis: ORC 124.87

Purpose: In addition to the payment of health care costs, this money is used to fund actuarial studies and audits. The FY 2004 appropriation is lower than FY 2003 expenditures because of reduced health benefit coverage included in the FY 2004 contracts.

Accrued Leave Liability

809 995-669 Dependent Care Spending Account

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 2,357,420	\$ 2,503,869	\$ 2,415,635	\$ 2,506,018	\$ 3,691,169	\$ 4,060,286
	6.2%	-3.5%	3.7%	47.3%	10.0%

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

Legal Basis: Section 6 of Am. Sub. H.B. 95 of the 125th G.A. (originally established by Controlling Board in FY 1991)

Purpose: Moneys are used for reimbursement of state employees to cover dependent care expenses incurred. Excess funds are transferred to the Department of Administration's Fund 125 (used for personnel services) after the end of each calendar year to partially offset administrative expenses.

810 995-670 Life Insurance Investment

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 2,430,545	\$ 1,927,164	\$ 1,817,877	\$ 1,824,248	\$ 1,925,110	\$ 1,992,489
	-20.7%	-5.7%	0.4%	5.5%	3.5%

Source: Agency Fund Group: Transfers of life insurance premiums from the Payroll Withholding Fund; 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

Purpose: The line item is used to pay the costs of the life insurance program for exempt state employees.

811 995-671 Parental Leave Benefit

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 1,677,818	----	\$ 449,309	\$ 171,544	\$ 4,350,302	\$ 4,785,332
		N/A	-61.8%	2436.0%	10.0%

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

Legal Basis: ORC 124.137 (originally established by Am. Sub. H.B. 318 of the 120th G.A.)

Purpose: Moneys are used for payment of 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.