

## Accrued Leave Liability

### Accrued Leave Liability Fund Group

#### 806 995-666 Accrued Leave

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Appropriation	2007 Appropriation
\$22,957,139	\$22,003,209	\$21,439,499	\$20,826,000	<b>\$68,846,630</b>	<b>\$77,950,372</b>
	-4.2%	-2.6%	-2.9%	<b>230.6%</b>	<b>13.2%</b>

**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 203.06 of Am. Sub. H.B. 66 of the 126th G.A.

**Purpose:** Money in this fund is 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

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Appropriation	2007 Appropriation
\$364,068	\$1,583,202	\$1,111,349	\$429,972	<b>\$48,057,723</b>	<b>\$50,955,496</b>
	334.9%	-29.8%	-61.3%	<b>11076.9%</b>	<b>6.0%</b>

**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 203.06 of Am. Sub. H.B. 66 of the 126th G.A.

**Purpose:** Money in this fund is 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

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Appropriation	2007 Appropriation
\$178,702,697	\$360,520,100	\$353,668,187	\$354,977,508	<b>\$480,879,258</b>	<b>\$550,922,742</b>
	101.7%	-1.9%	0.4%	<b>35.5%</b>	<b>14.6%</b>

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

**Legal Basis:** ORC 124.87; Section 203.06 of Am. Sub. H.B. 66 of the 126th G.A.

**Purpose:** Money in this fund is used to pay state employee health care costs as well as the costs of actuarial studies and audits.

## Accrued Leave Liability

### 809 995-669 Dependent Care Spending Account

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Appropriation	2007 Appropriation
\$2,415,635	\$2,506,018	\$2,769,729	\$2,560,104	<b>\$2,801,543</b>	<b>\$2,969,635</b>
	3.7%	10.5%	-7.6%	<b>9.4%</b>	<b>6.0%</b>

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

**Legal Basis:** Section 203.06 of Am. Sub. H.B. 66 of the 126th G.A.

**Purpose:** Money in this fund is used for reimbursement of state employees to cover dependent care expenses incurred. Excess funds are transferred to the Department of Administrative Service's Human Resource Division Fund (Fund 125) after the end of each calendar year to partially offset administrative expenses.

### 810 995-670 Life Insurance Investment

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Appropriation	2007 Appropriation
\$1,817,877	\$1,824,248	\$1,851,438	\$1,868,227	<b>\$1,943,789</b>	<b>\$2,031,381</b>
	0.4%	1.5%	0.9%	<b>4.0%</b>	<b>4.5%</b>

**Source:** Agency Fund Group: Transfers of life insurance premiums from the Payroll Withholding Fund (Fund 124); 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 203.06 of Am. Sub. H.B. 66 of the 126th G.A.

**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

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Appropriation	2007 Appropriation
\$449,309	\$171,544	\$244,730	\$35,667	<b>\$4,040,434</b>	<b>\$4,282,860</b>
	-61.8%	42.7%	-85.4%	<b>11228.3%</b>	<b>6.0%</b>

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

**Legal Basis:** ORC 124.137; Section 203.06 of Am. Sub. H.B. 66 of the 126th G.A.

**Purpose:** Money in this fund is 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.

## *Accrued Leave Liability*

### **813 995-672 Health Care Spending Account**

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Appropriation	2007 Appropriation
\$0	---	---	\$423,176	<b>\$8,000,000</b>	<b>\$12,000,000</b>
				<b>1790.5%</b>	<b>50.0%</b>

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

**Legal Basis:** Section 203.06 of Am. Sub. H.B. 66 of the 126th G.A.

**Purpose:** Money in this fund is used to make payments to state employees' flexible spending accounts for non-reimbursed health-care expenses. During FY 2006 and FY 2007, the Director of the Office of Budget and Management is authorized to transfer up to \$400,000 from the State Employee Benefit Fund (Fund 808) to provide the fund with adequate cash flow.