

Employee Benefits Funds

Accrued Leave Liability Fund Group

806 995-666 Accrued Leave Fund

2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Appropriation	2009 Appropriation
\$21,439,499	\$20,826,000	\$24,032,450	\$44,372,568	\$69,584,560	\$76,038,787
	-2.9%	15.4%	84.6%	56.8%	9.3%

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 275.10 of Am. Sub. H.B. 119 of the 127th 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

2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Appropriation	2009 Appropriation
\$1,111,349	\$429,972	\$2,732,975	\$13,544,075	\$40,104,713	\$39,309,838
	-61.3%	535.6%	395.6%	196.1%	-2.0%

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 125.21; Section 275.10 of Am. Sub. H.B. 119 of the 127th 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

124 995-673 Payroll Deductions

2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Appropriation	2009 Appropriation
\$0	\$0	\$0	\$2,145,111,698	\$2,125,000,000	\$2,175,000,000
	N/A	N/A	N/A	-0.9%	2.4%

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

Legal Basis: Section 275.10 of Am. Sub. H.B. 119 of the 127th G.A.

Purpose: Money in this fund 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

808 995-668 State Employee Health Benefit Fund

2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Appropriation	2009 Appropriation
\$353,668,187	\$354,977,508	\$404,783,595	\$413,021,117	\$499,240,000	\$550,922,742
	0.4%	14.0%	2.0%	20.9%	10.4%

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

Legal Basis: ORC 124.87; Section 275.10 of Am. Sub. H.B. 119 of the 127th 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.

809 995-669 Dependent Care Spending Account

2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Appropriation	2009 Appropriation
\$2,769,729	\$2,560,104	\$2,664,591	\$2,521,024	\$2,969,635	\$2,969,635
	-7.6%	4.1%	-5.4%	17.8%	0.0%

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

Legal Basis: Section 275.10 of Am. Sub. H.B. 119 of the 127th 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 Fund

2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Appropriation	2009 Appropriation
\$1,851,438	\$1,868,227	\$1,922,909	\$1,986,238	\$2,113,589	\$2,229,834
	0.9%	2.9%	3.3%	6.4%	5.5%

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 275.10 of Am. Sub. H.B. 119 of the 127th G.A.

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

Employee Benefits Funds

811 995-671 Parental Leave Benefit Fund

2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Appropriation	2009 Appropriation
\$244,730	\$35,667	\$181,691	\$1,599,228	\$3,994,806	\$4,234,495
	-85.4%	409.4%	780.2%	149.8%	6.0%

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

Legal Basis: ORC 124.137; Section 275.10 of Am. Sub. H.B. 119 of the 127th 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.

813 995-672 Health Care Spending Account

2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Appropriation	2009 Appropriation
\$0	\$423,176	\$1,314,554	\$2,385,382	\$12,000,000	\$12,000,000
	N/A	210.6%	81.5%	403.1%	0.0%

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

Legal Basis: Section 275.10 of Am. Sub. H.B. 119 of the 127th G.A.

Purpose: Money in this fund is used to make payments to state employees' flexible spending accounts for non-reimbursed health-care expenses. 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 813) in order to provide adequate cash flows. If funds remain at the end of each fiscal year, the cash, up to the amounts transferred, is refunded to the GRF. The increase in appropriation for this line item is attributable to an increase from \$2,000 to \$3,000 in the maximum amount of employee annual contributions allowable in calendar years 2007 and 2008, as stipulated by the most recent OSCEA collective bargaining contract.