

Accrued Leave Liability

Accrued Leave Liability Fund Group

806 995-666 Accrued Leave

1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Appropriation	2003 Appropriation
\$ 14,303,715	\$ 26,337,792	\$ 18,728,340	\$ 21,801,064	\$ 52,083,178	\$ 56,760,331
	84.1%	-28.9%	16.4%	138.9%	9.0%

Source: Accrued Leave Liability Fund Group: A percentage of each agency's gross payroll

Legal Basis: ORC 125.211 (originally established by Am. Sub. H.B. 694 of the 114th G.A.)

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.

807 995-667 Disability Fund

1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Appropriation	2003 Appropriation
\$ 3,114,208	\$ 3,578,005	\$ 1,042,222	\$ 1,672,212	\$ 42,843,384	\$ 47,127,722
	14.9%	-70.9%	60.4%	2462.1%	10.0%

Source: Accrued Leave Liability Fund Group: Percentage of each agency's gross payroll

Legal Basis: ORC 124.385 and ORC 125.211 (originally established by Am. Sub. H.B. 694 of the 114th G.A.)

Purpose: Payment of disability benefits to eligible employees.

Agency Fund Group

808 995-668 State Employee Health Benefit

1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Appropriation	2003 Appropriation
\$ 110,614,679	\$ 107,053,406	\$ 118,389,767	\$ 146,411,500	\$ 163,866,236	\$ 187,635,594
	-3.2%	10.6%	23.7%	11.9%	14.5%

Source: Agency Fund Group: Employer and employee premium payments for health and vision benefits for state employees covered by the OhioMed and Vision Service Plans; interest payments for that part of the fund which is held by the third party administrator for the payment of claims

Legal Basis: ORC 124.87 (originally established by Am. Sub. H.B. 694 of the 114th G.A.)

Purpose: In addition to the payment of health care costs, this money is used to fund actuarial studies and audits.

Accrued Leave Liability

809 995-669 Dependent Care Spending Account

1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Appropriation	2003 Appropriation
\$ 2,207,488	\$ 2,215,300	\$ 2,357,420	\$ 2,503,869	\$ 3,050,554	\$ 3,355,609
	0.4%	6.4%	6.2%	21.8%	10.0%

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

Legal Basis: Originally established by Controlling Board in FY 1991

Purpose: Reimbursement of state employees to cover dependent care expenses incurred. Excess funds are transferred to Fund 125 (Personnel Services) after the end of each calendar year to partially offset administrative expenses.

810 995-670 Life Insurance Investment

1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Appropriation	2003 Appropriation
\$ 2,455,342	\$ 1,899,731	\$ 2,430,545	\$ 1,927,164	\$ 2,109,592	\$ 2,236,167
	-22.6%	27.9%	-20.7%	9.5%	6.0%

Source: Agency Fund Group: Transfers from the Payroll Withholding Fund; life insurance refunds received by the state; other receipts related to the state's life insurance benefit program

Legal Basis: ORC 125.212 (originally established by Sub. H.B. 715 of the 120th G.A.)

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

811 995-671 Parental Leave Benefit

1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Appropriation	2003 Appropriation
\$ 417,640	\$ 0	\$ 1,677,818	\$ 0	\$ 4,914,815	\$ 6,143,519
	-100.0%	N/A	-100.0%	N/A	25.0%

Source: Agency Fund Group: A percentage of each agency's gross payroll

Legal Basis: ORC 124.137 (originally established in FY 1995 by Am. Sub. H.B. 318 of the 120th G.A.)

Purpose: Payment of parental leave benefits for state employees.