Employee Benefits

Mission
To provide centralized budgetary and financial control over employee fringe benefits paid by the County.

Focus
Agency 89, Employee Benefits, is a set of consolidated accounts that provide budgetary control for most employee fringe benefits paid by the County. Benefits paid for all County employees of General Fund agencies are expended from this agency, as well as most benefits paid for County employees in Non-General Fund agencies. Reimbursements are received from Non-General Fund agencies for benefits paid on behalf of their employees.

- **Group Health Insurance**

Fairfax County Government offers its employees and retirees several health insurance alternatives, with the intent of offering employees options that are both comprehensive and cost effective. Self-insured plan options include point of service (POS), preferred provider option (PPO), and an open access plan (OAP), which combines aspects of both a point of service and preferred provider option plan. A fully-insured Health Maintenance Organization (HMO) is also available. The County's current selection of health insurance alternatives is a result of revisions enacted in FY 2007. The County partnered with Fairfax County Public Schools and undertook a selection process in calendar year 2006 to choose new providers for all health insurance products in order to leverage the County's position in the marketplace and achieve competitive rates. In addition to implementing the self-insured OAP option effective January 1, 2007, enhanced vision benefits were also instituted across all health insurance plans as a result of the selection process. The County also intends to examine plans related to Medicare Part D to aid in finalizing an approach to the implementation of this new prescription drug benefit product.

It should be noted that as part of FY 2010 budget reductions, the Board of Supervisors approved a change in the employer contribution for health insurance for part-time employees. Current employees are grandfathered under the existing policy whereby the County provides the same employer contribution for any employee working 20 hours or more per week. However, beginning in FY 2010, the employer contribution for employees working less than 31 hours per week will be reduced by 50 percent in order to bring benefits for part-time employees in line with those in surrounding jurisdictions.

Additionally, in their budget guidance approved with the adoption of the FY 2010 budget, the Board of Supervisors acknowledged the difficulty that employees face in light of the decision to suspend FY 2010 salary adjustments and the projected increases for January 2010 in health insurance premiums. As such, the Board directed staff to work diligently to reduce or minimize the increase in premiums for health insurance based on actual cost experience and market conditions prior to the fall 2009 open enrollment period. Premiums should be set at a rate that covers the cost of the plans and takes into account potential long-term GASB liability implications. Furthermore, staff is directed to review the County's various benefit programs to determine if consolidation of programs will garner savings to employees and the County.

It should be noted that the self-insured health insurance choices are administered through Fund 506, Health Benefits Trust Fund. For a more detailed discussion of the County's self-insured health trust fund, refer to Fund 506 in Volume 2 of the FY 2010 Adopted Budget Plan.

- **Dental Insurance**

Fairfax County Government offers its employees and retirees a dental insurance preferred provider option in order to provide a comprehensive plan with maximum flexibility. The new dental insurance plan became effective January 1, 2005, and replaced three plans with a single dental insurance Preferred Provider Organization (PPO) plan. Included for the first time as part of the new offering was the provision of a 50 percent employer contribution for all eligible active employees who elected dental coverage. Inclusion of an employer contribution as part of the award of contract allowed the County to acquire a high quality, affordable dental insurance plan. It should be noted that retirees that participated in the dental plans that were replaced were given the option to enroll in the new PPO plan on a voluntary basis with no employer contribution.

- **Group Life Insurance**

Life insurance coverage for employees, as approved by the Board of Supervisors beginning in FY 1999, provides basic group life insurance coverage at one times the salary for all County employees funded solely through an employer contribution. If employees choose to accept life insurance coverage above the basic amount, they are responsible for paying the additional cost based on an age-banded premium rating scale.

- **Social Security (FICA)**

Social Security contributions represent the employer portion of salary required to meet Social Security and Medicare tax obligations for Fairfax County employees. Social Security contributions are calculated utilizing a combined rate which includes the portion of salary contributed for Social Security benefits and the portion of salary contributed for Medicare benefits applied to a pre-determined wage base. Any change to the wage base or the Social Security rate is announced in October/November and takes effect January 1 of the upcoming year.

- **Retirement**

Retirement expenditures represent the General Fund net contribution to the three retirement systems as set by employer contribution rates. On March 18, 2002 the Board of Supervisors adopted a corridor approach to employer contributions. The corridor approach adds further stability to the employer contribution rates and continues to adequately fund the Retirement Systems. In the corridor method of funding, a fixed contribution rate is assigned to each System and the County contributes at the fixed rate unless the System's funding ratio falls outside the pre-selected corridor of 90-120 percent or if benefit enhancements are approved.

In addition, retirees are eligible to receive a Cost-of-Living Adjustment (COLA) composed of a base COLA which is the lesser of the Consumer Price Index (CPI) for the 12 months ending on the previous year's March 31, or 4.0 percent. An additional 1.0 percent COLA can be awarded at the discretion of each retirement system's Board of Trustees. This additional COLA is considered a benefit enhancement and results in an increase in the employer contribution rate.

A Deferred Retirement Option Plan (DROP) was added as a benefit enhancement for members of the Uniformed and Police Officers Retirement Systems in FY 2004 and was added for members of the Employees' Retirement System in FY 2006. For more information regarding the County's retirement systems, refer to Fund 600, Uniformed Retirement, Fund 601, Fairfax County Employees' Retirement, and Fund 602, Police Officers Retirement, in Volume 2 of the FY 2010 Adopted Budget Plan.

It should be noted that in their budget guidance approved with the adoption of the FY 2010 budget, the Board of Supervisors directed staff to review the requirements placed on the County's retirement systems as a result of the economic downturn. As the County continues to address increasing benefit costs, the volatility of the stock market and uncertainty about future funding flexibility, it is an opportune time to examine and refine a number of policies related to the County's retirement systems, including the additional 1.0 percent ad-hoc COLA and the corridor funding approach. Additional information regarding the guidance given by the Board of Supervisors surrounding these policies may be found in the Employee Retirement Systems Overview in Volume 2 of the FY 2010 Adopted Budget Plan.

- **Virginia Retirement System (VRS)**

Beginning in FY 1996, VRS funding was provided in Agency 89 for 233 Health Department employees who were converted from state to County employment. Funding reflects the County's share of payments made into VRS for the converted employees. It should be noted that VRS payments are included only for these converted employees. As they terminate service with the County or transfer to other positions within the County, funding for VRS payments will be reduced.

In FY 2006, the Board of Supervisors approved two additional benefits for employees who remain in VRS. First, current and future retirees who participate in a County health plan are eligible to receive the differential between the County retiree health benefit subsidy for which the employee is eligible based on years of service and the subsidy provided by VRS. For a more detailed discussion of this benefit, refer to Fund 603, OPEB Trust Fund, in Volume 2 of the FY 2010 Adopted Budget Plan. Second, the County began allowing converted employees to use accrued sick leave to purchase additional service credit in VRS upon retirement. Thus, funding for VRS also includes these County payments made on behalf of the employees.

- **Unemployment Compensation**

Unemployment compensation payments reflect premiums paid to the state based on the actual number of former Fairfax County employees filing claims.

- **Capital Projects Reimbursements**

Capital Projects reimbursements represent the reimbursable portion of fringe benefits for County employees who charge a portion of their time to capital projects.

- **Training and Task Forces**

General training centrally managed by the Organizational Development and Training Division includes the employee tuition assistance (TAP) and language tuition assistance (LTAP) reimbursement programs, as well as courses related to the Employee Development and Learning Program. The foundation for the latter is the Countywide Competency Map for Employee Development, which identifies competencies that promote leadership and learning for the entire County workforce, and aligns training with competencies at all levels in the organization. The competency map promotes the concept that "Leadership Can Happen at Every Level" and addresses competencies (i.e., knowledge, skills and abilities required to satisfactorily perform a job) such as customer service, effective communication, teamwork, conflict resolution and project management, for employees at every level in the organization.

Countywide initiatives include designated training approved by the County Executive and Deputy County Executives, performance measurement training, and expenses associated with the County Executive's specially designated task forces.

Technology-related training is offered in recognition of the challenges associated with maintaining skills at the same pace as technology changes. The rate of change in information technology has out-paced the County's ability to maintain proficiency. As the County's workforce becomes increasingly dependent on information technology, training support has become more essential.

It should be noted that as part of reductions required to balance the FY 2010 budget, funding for the TAP and LTAP programs was eliminated, funding for designated task forces and discretionary conferences was eliminated, and funding for technology-related training was reduced. Further details on these reductions are provided under the section entitled "FY 2010 Funding Adjustments."

- **Language Skills Proficiency Pay**

In FY 2007, a Language Skills Proficiency pay program was created to attract and retain employees with bilingual language skills. Many County departments are increasingly turning to employees with bilingual skills to provide direct service to Limited English Proficiency (LEP) customers in an effort to better serve the diverse community. Employees that provide direct service to LEP customers for at least 35 percent or more of their work time are eligible for the language skills stipend.

- **Employee Assistance Program (EAP)**

Provision of EAP services, including assessment, intervention, diagnosis, referral, and follow-up for workplace issues as they arise, is funded through a contract with an outside vendor.

- **Employees Advisory Council (EAC)**

The operating expenses of the Employees Advisory Council (EAC) are funded utilizing one-third of 85 percent of the actual revenues realized from vending machine sales.

It should be noted that as part of reductions required to balance the FY 2010 budget, funding for the Employees Advisory Council was reduced by 15 percent. Further details on this reduction are provided under the section entitled "FY 2010 Funding Adjustments."

Budget and Staff Resources

Agency Summary

Category	FY 2008 Actual	FY 2009 Adopted Budget Plan	FY 2009 Revised Budget Plan	FY 2010 Advertised Budget Plan	FY 2010 Adopted Budget Plan
Expenditures:					
Fringe Benefits Expenditures	$235,730,824	$247,050,121	$247,200,121	$259,013,122	$259,810,284
Fringe Benefits Reimbursements	(39,817,962)	(43,573,922)	(43,573,922)	(42,924,119)	(42,924,119)
Net General Fund Fringe Benefits	**$195,912,862**	**$203,476,199**	**$203,626,199**	**$216,089,003**	**$216,886,165**
Personnel Services	$0	$0	$0	$0	$0
Operating Expenses[1]	2,289,522	2,341,969	3,307,637	1,172,776	1,172,776
Capital Equipment	0	0	0	0	0
Total Expenditures	**$198,202,384**	**$205,818,168**	**$206,933,836**	**$217,261,779**	**$218,058,941**

[1] Includes Training, Conferences, and Other Operating Expenses.

FY 2010 Funding Adjustments

The following funding adjustments from the FY 2009 Adopted Budget Plan are necessary to support the FY 2010 program. Included are all adjustments recommended by the County Executive that were approved by the Board of Supervisors, as well as any additional Board of Supervisors' actions, as approved in the adoption of the budget on April 27, 2009.

♦ **Group Health Insurance** **$8,959,960**

Health Insurance premiums total $68,580,457, an increase of $8,959,960, or 15.0 percent, over the FY 2009 Adopted Budget Plan. A net increase of $4,719,258 in expenditures and reimbursements is based on estimated participation growth and projected increases of 12.0 percent for the PPO plan, 5.0 percent for the POS plan, 15.0 percent for the HMO plan and 18.0 percent for the OAP plan, effective January 1, 2010. Advances in medical technology, the increasing cost of medical malpractice and liability insurance, and increased utilization continue to drive increases in medical costs. An additional increase of $5,100,000 is required to offset a one-time reimbursement to the General Fund in FY 2009 resulting from balances in the Health Benefits Trust Fund. These increases are partially offset by an increase in reimbursements of $859,298 as a result of the transfer of positions from the Stormwater Management agency in the General Fund to Fund 125, Stormwater Services.

- **Dental Insurance** **$315,087**
Dental Insurance premiums total $3,225,862, an increase of $315,087, or 10.8 percent, over the FY 2009 Adopted Budget Plan. A net increase of $351,824 in expenditures and reimbursements is based on a projected premium increase of 5.0 percent, effective January 1, 2010, and increased employee participation. This increase is partially offset by an increase in reimbursements of $36,737 as a result of the transfer of positions from the Stormwater Management agency in the General Fund to Fund 125, Stormwater Services.

- **Group Life Insurance** **$78,240**
Life Insurance premiums total $1,998,754, an increase of $78,240, or 4.1 percent, over the FY 2009 Adopted Budget Plan. A net increase of $113,207 in expenditures and reimbursements is based on projected expenditures in FY 2009 and an increase associated with the full-year impact of FY 2009 salary adjustments. This increase is partially offset by an increase in reimbursements of $34,967 as a result of the transfer of positions from the Stormwater Management agency in the General Fund to Fund 125, Stormwater Services.

- **Social Security (FICA)** **$1,324,539**
Social Security contributions total $45,456,871, an increase of $1,324,539, or 3.0 percent, over the FY 2009 Adopted Budget Plan. A net increase of $1,993,287 in expenditures and reimbursements is associated with the full-year impact of FY 2009 salary adjustments and to reflect the change in the federally set maximum pay base against which contributions are calculated. This increase is partially offset by an increase in reimbursements of $668,748 as a result of the transfer of positions from the Stormwater Management agency in the General Fund to Fund 125, Stormwater Services.

  Note: The Social Security wage base increased from $102,000 to $106,800 as of January 1, 2009 for the 6.20 percent base contribution rate. The wage base against which the 1.45 percent rate for Medicare is applied remains unlimited. The overall Social Security rate remained unchanged at 7.65 percent. The wage base and/or rate change for January 1, 2010 is not yet known; any subsequent adjustments to the Social Security wage base with a fiscal impact will be included at a quarterly review during FY 2010.

- **Retirement (Fairfax County Employees', Uniformed, Police)** **$1,196,375**
FY 2010 employer contributions to the retirement systems total $95,306,930, an increase of $1,196,375, or 1.3 percent, over the FY 2009 Adopted Budget Plan. The increase includes $1,216,071 associated with the full-year impact of FY 2009 salary adjustments and $818,643 based on projected increases in the employer contribution rates (*see table below for further details*), partially offset by an increase in reimbursements of $838,339 as a result of the transfer of positions from the Stormwater Management agency in the General Fund to Fund 125, Stormwater Services.

  The increase in rates for FY 2010 follows the current effective actuarial funding policy whereby contribution rates are adjusted to fund approved benefit enhancements and/or to recognize funding adjustments required when the funding ratio is below 90 percent or above 120 percent.

  Adjustments Associated with the Corridor
  As a result of the June 30, 2008 actuarial valuation, based on the investment returns experienced by the fund and actuarial losses related to liabilities, the funding ratio for the Employees' system decreased slightly from 85.5 percent to 85.3 percent. The decrease in the funding ratio causes the Employees' system to decline further below the 90 percent funding ratio threshold, which requires an increase in the employer contribution rate of 0.09 percentage points, from 9.62 to 9.71. The Police Officers and Uniformed systems remain within the corridor at 91.7 and 92.3 percent respectively, with no adjustment to the contribution rate.

  Increases Associated with Benefit Enhancements
  The employer contribution rate for the Police Officers system is required to increase by 0.50 percentage points based on a retiree cost of living increase benefit enhancement approved by the system's Board of Trustees effective July 1, 2008.

Employee Benefits

The following table shows the FY 2009 contribution rates and final rates for FY 2010. It should be noted that the net General Fund impact reflected in the table below is solely based on the change in the rates.

Fund	FY 2009 Rates (%)	FY 2010 Rates (%)	Percentage Point Increase (%)	Reason for Increase	General Fund Impact
Uniformed	26.46	26.46	0.00	No change	$0
Employees'	9.62	9.71	0.09	Increase of 0.09 percent based on the funding ratio declining further below the 90 percent threshold.	$316,191
Police	22.34	22.84	0.50	Increase of 0.50 percentage points based on an elective 1.00 percent COLA.	$502,452
				Total	**$818,643**

- **Virginia Retirement System (VRS)** **($27,142)**
  Virginia Retirement System contributions total $1,328,194, a decrease of $27,142, or 2.0 percent, from the FY 2009 Adopted Budget Plan. The decrease is primarily attributable to projected savings in FY 2009, partially offset by an increase associated with the full-year impact of FY 2009 salary adjustments. Note: The number of employees covered by VRS has decreased from 233 in FY 1996 at the program's inception to 93 in FY 2010.

- **Unemployment Compensation** **$1,135,444**
  Unemployment Compensation expenditures total $1,498,610, an increase of $1,135,444, or 312.7 percent, over the FY 2009 Adopted Budget Plan. The increase is associated with anticipated requirements resulting from the reduction of 306/304.75 SYE positions included in the FY 2010 Adopted Budget Plan.

- **Capital Projects Reimbursements** **$219,112**
  Capital Projects reimbursements total $916,392, a decrease of $219,112, or 19.3 percent, from the FY 2009 Adopted Budget Plan. The decrease is associated with an anticipated decrease in reimbursements for those employees who charge a portion of their time to capital projects.

- **Language Skills Stipend** **$208,351**
  Language Skills Stipend expenditures total $406,879, an increase of $208,351, or 104.9 percent, over the FY 2009 Adopted Budget Plan. The increase is associated with projected growth in expenditures based on actual experience.

- **Employee Assistance Program (EAP)** **($9,262)**
  Employee Assistance Program expenditures total $314,915, a decrease of $9,262, or 2.9 percent, from the FY 2009 Adopted Budget Plan. This decrease is primarily due to projected savings in FY 2009.

- **Reductions** **($1,161,178)**

A decrease of $1,161,178 reflects agency reductions utilized to balance the FY 2010 budget. The following chart provides details on the specific reductions approved.

LOB Reduction	Impact	Posn	SYE	Reduction
Eliminate Funding for TAP and LTAP	This reduction results in the elimination of funding for the Tuition Assistance Program (TAP) and Language Tuition Assistance Program (LTAP). Three hundred County employees will not be reimbursed by the County for any continuing education whether they are taking one class or in the process of earning a degree.	0	0.0	$360,000
Reduce Funding for EAC by 15 Percent	Due to higher than expected revenue from vending machines during FY 2008 the Employees Advisory Council (EAC) has been able accrue balances that will help deliver the same service with 15 percent less funding.	0	0.0	$6,178
Reduce Funding for Information Technology Training by 81 Percent	New employees unfamiliar with Outlook will not have access to training and will have difficulty integrating into the County system. Additionally, as various agencies are required to support small systems noncompliant with the environment DIT supports the risk of system failure due to lack of needed expertise will increase.	0	0.0	$220,000
Eliminate Task Force Funding	The elimination of Task Force funding limits the number of task forces and studies that can be funded. In the past compensation reviews, actuarial studies, consultant studies and task forces have all used Task Force funding.	0	0.0	$550,000
Eliminate Funding for Discretionary Conferences	The elimination of funding for discretionary conferences will limit the ability of the County Executive and Deputy County Executives to augment agency training requirements.	0	0.0	$25,000
Prorate Employer Health Insurance Contribution for Part-Time Employees	The employer contribution towards health insurance will be reduced by 50 percent for those employees working less than 31 hours each week. As current employees are grandfathered under the existing policy whereby the County provides the same employer contribution for any employee working 20 hours or more, there is no immediate fiscal impact.	0	0.0	$0

- **Employees Advisory Council** **$1,247**

Employees Advisory Council expenditures total $35,011, a decrease of $4,931, or 12.3 percent, from the FY 2009 Adopted Budget Plan. A decrease of $6,178 associated with a reduction required to balance the FY 2010 budget is described above. This decrease is partially offset by an increase of $1,247 based on the calculation methodology which takes one-third of 85 percent of the actual revenues realized from vending machine sales.

- **Training and Task Forces** **$0**

Training and Task Force expenditures total $822,850, a decrease of $1,155,000, or 58.4 percent, from the FY 2009 Adopted Budget Plan. This decrease is associated with reductions required to balance the FY 2010 budget, which are described above.

FY 2010 funding includes the following:

- $742,850 for General County Training programs including competency development courses offered using a framework targeted towards employee needs at each career stage.
- $30,000 is included for countywide initiatives including performance measurement training.
- $50,000 is included for information technology training in recognition of the challenges associated with maintaining skills at the same pace as technology changes.

Changes to FY 2009 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2009 Revised Budget Plan since passage of the FY 2009 Adopted Budget Plan. Included are all adjustments made as part of the FY 2008 Carryover Review, FY 2009 Third Quarter Review, and all other approved changes through April 20, 2009.

- **Carryover Adjustments** **$965,668**

  As part of the *FY 2008 Carryover Review*, the Board of Supervisors approved encumbered funding of $965,668 in Operating Expenses.

- **Code Enforcement Strike Team** **$150,000**

  As part of the *FY 2008 Carryover Review*, the Board of Supervisors approved funding of $150,000 in Fringe Benefits associated with the creation of a third Code Enforcement Strike Team to allow for the inspection of additional residential units, begin limited apartment and motel inspections, and expand documentation, data tracking, research and citizen feedback capacity. It should be noted that the expanded Code Enforcement Strike Team, including the creation of 8/8.0 SYE positions, was originally approved as part of the FY 2009 Adopted Budget Plan in Agency 31, Land Development Services. Actions taken as part of the *FY 2008 Carryover Review* moved a portion of the positions and funding from Land Development Services to other agencies, including Agency 89, Employee Benefits.

Employee Benefits

The following chart summarizes Employee Benefit costs and associated reimbursements from Non-General Fund agencies and from capital projects.

Summary of Employee Benefits Costs by Category

BENEFIT CATEGORY	FY 2008 Actual	FY 2009 Adopted	FY 2009 Revised	FY 2010 Advertised	FY 2010 Adopted	Amount Inc/(Dec)	% Inc/ (Dec)
FRINGE BENEFITS							
Group Health Insurance							
Expenditures	$65,262,199	$69,534,819	$69,587,686	$74,447,271	$75,246,768	$5,711,949	8.2%
Reimbursements	(5,073,399)	(9,914,322)	(9,914,322)	(6,666,311)	(6,666,311)	3,248,011	(32.8%)
Net Cost	**$60,188,800**	**$59,620,497**	**$59,673,364**	**$67,780,960**	**$68,580,457**	**$8,959,960**	**15.0%**
Dental Insurance							
Expenditures	$4,141,942	$4,413,964	$4,416,224	$4,886,729	$4,886,729	$472,765	10.7%
Reimbursements	(1,410,875)	(1,503,189)	(1,503,189)	(1,660,867)	(1,660,867)	(157,678)	10.5%
Net Cost	**$2,731,067**	**$2,910,775**	**$2,913,035**	**$3,225,862**	**$3,225,862**	**$315,087**	**10.8%**
Group Life Insurance							
Expenditures	$2,868,152	$3,159,652	$3,161,803	$3,272,624	$3,272,624	$112,972	3.6%
Reimbursements	(1,113,063)	(1,239,138)	(1,239,138)	(1,273,870)	(1,273,870)	(34,732)	2.8%
Net Cost	**$1,755,089**	**$1,920,514**	**$1,922,665**	**$1,998,754**	**$1,998,754**	**$78,240**	**4.1%**
FICA							
Expenditures	$56,140,208	$57,794,397	$57,835,541	$60,560,620	$60,558,285	$2,763,888	4.8%
Reimbursements	(14,226,160)	(13,662,065)	(13,662,065)	(15,101,414)	(15,101,414)	(1,439,349)	10.5%
Net Cost	**$41,914,048**	**$44,132,332**	**$44,173,476**	**$45,459,206**	**$45,456,871**	**$1,324,539**	**3.0%**
Employees' Retirement							
Expenditures	$44,959,867	$45,723,760	$45,775,338	$48,056,313	$48,056,313	$2,332,553	5.1%
Reimbursements	(13,987,846)	(13,674,069)	(13,674,069)	(14,996,168)	(14,996,168)	(1,322,099)	9.7%
Net Cost	**$30,972,021**	**$32,049,691**	**$32,101,269**	**$33,060,145**	**$33,060,145**	**$1,010,454**	**3.2%**
Uniformed Retirement							
Expenditures	$39,085,662	$40,973,515	$40,973,515	$40,674,834	$40,674,834	($298,681)	(0.7%)
Reimbursements	(2,211,757)	(2,100,655)	(2,100,655)	(2,235,420)	(2,235,420)	(134,765)	6.4%
Net Cost	**$36,873,905**	**$38,872,860**	**$38,872,860**	**$38,439,414**	**$38,439,414**	**($433,446)**	**(1.1%)**
Police Retirement							
Expenditures	$21,447,907	$23,532,984	$23,532,984	$23,881,048	$23,881,048	$348,064	1.5%
Reimbursements	(328,328)	(344,980)	(344,980)	(73,677)	(73,677)	271,303	(78.6%)
Net Cost	**$21,119,579**	**$23,188,004**	**$23,188,004**	**$23,807,371**	**$23,807,371**	**$619,367**	**2.7%**
Virginia Retirement System	**$1,082,987**	**$1,355,336**	**$1,355,336**	**$1,328,194**	**$1,328,194**	**($27,142)**	**(2.0%)**
Unemployment Compensation	**$351,083**	**$363,166**	**$363,166**	**$1,498,610**	**$1,498,610**	**$1,135,444**	**312.7%**
Capital Project Reimbursements	**($1,466,534)**	**($1,135,504)**	**($1,135,504)**	**($916,392)**	**($916,392)**	**$219,112**	**(19.3%)**
Language Proficiency Pay	**$390,817**	**$198,528**	**$198,528**	**$406,879**	**406,879**	**$208,351**	**104.9%**
Total Fringe Benefits:							
Expenditures	**$235,730,824**	**$247,050,121**	**$247,200,121**	**$259,013,122**	**$259,810,284**	**$12,760,163**	**5.2%**
Reimbursements	**($39,817,962)**	**($43,573,922)**	**($43,573,922)**	**($42,924,119)**	**($42,924,119)**	**$649,803**	**(1.5%)**
Total Fringe Benefits	**$195,912,862**	**$203,476,199**	**$203,626,199**	**$216,089,003**	**$216,886,165**	**$13,409,966**	**6.6%**
OPERATING EXPENSES							
Tuition/Training	$1,941,605	$1,977,850	$2,943,518	$822,850	$822,850	($1,155,000)	(58.4%)
Employees Advisory Council	39,176	39,942	39,942	35,011	35,011	(4,931)	(12.3%)
Employee Assistance Program	308,741	324,177	324,177	314,915	314,915	(9,262)	(2.9%)
Total Operating Expenses	**$2,289,522**	**$2,341,969**	**$3,307,637**	**$1,172,776**	**$1,172,776**	**($1,169,193)**	**(49.9%)**
TOTAL EXPENDITURES	**$238,020,346**	**$249,392,090**	**$250,507,758**	**$260,185,898**	**$260,983,060**	**$11,590,970**	**4.6%**
TOTAL REIMBURSEMENTS	**($39,817,962)**	**($43,573,922)**	**($43,573,922)**	**($42,924,119)**	**($42,924,119)**	**$649,803**	**(1.5%)**
NET COST TO THE COUNTY	**$198,202,384**	**$205,818,168**	**$206,933,836**	**$217,261,779**	**$218,058,941**	**$12,240,773**	**5.9%**