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 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 2011 Advertised 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.

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- **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.

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, the Board felt it was 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.

Staff conducted a comprehensive examination of the current corridor policy and concluded that the corridor approach should be maintained, as it has cushioned the County from dramatic rate increases in the past and is currently providing insulation from the global financial crisis. However, recognizing the difficult economic environment and the impact on investment returns, it is unlikely that the funding ratios for the three systems will increase significantly over the next few years based on the current corridor parameters. Consequently, the corridor will remain at 90-120 percent, as codified in the Fairfax County Code, but every effort will be made to gradually move towards a narrower corridor of 95-105 percent. This solution will allow the County to maintain the flexibility afforded by the current policy with the understanding that increasing contributions to the retirement systems, when feasible from a budgetary perspective, will improve the systems' financial position. At a future date, when the funding ratios of the systems have risen above 95 percent, consideration will be given to formally revising the corridor to 95-105 percent.

Similarly, in its examination of the ad-hoc COLA policy, staff concluded that it is important for an individual Board of Trustees to maintain the ability to grant an ad-hoc COLA for its retirees at its discretion. However, the financial conditions that must be met in order for a Board to consider granting an ad-hoc COLA should be strengthened, especially since the granting of such a COLA impacts the employer contribution rates and, thus, requires County funding. As a result, it is recommended that the financial criteria be revised whereby the system must have an actuarial surplus – demonstrated by having a funding ratio exceeding 100 percent – before an ad-hoc COLA can be considered. It should be noted that, given the current economic conditions, it is highly unlikely that the financial criteria, under either the current or proposed methodologies, would be met in order for an ad-hoc COLA to be considered by any of the three systems in the foreseeable future.

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 2011 Advertised Budget Plan.

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- **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 2011 Advertised 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.

- **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.

- **Training and Task Forces**

General training centrally managed by the Organizational Development and Training Division includes courses within the countywide Employee Development and Learning Program. The foundation for the program 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.

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 budget, programs previously funded by the County, including the employee tuition assistance (TAP) and language tuition assistance (LTAP) programs were suspended beginning in FY 2010. In addition, funding for designated task forces and discretionary conferences has been eliminated.

- **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.

Budget and Staff Resources

Agency Summary				
Category	FY 2009 Actual	FY 2010 Adopted Budget Plan	FY 2010 Revised Budget Plan	FY 2011 Advertised Budget Plan
Expenditures:				
Fringe Benefits Expenditures	$246,036,957	$259,810,284	$279,837,191	$287,635,931
Fringe Benefits Reimbursements	(46,732,088)	(42,924,119)	(42,924,119)	(54,009,253)
Net General Fund Fringe Benefits	**$199,304,869**	**$216,886,165**	**$236,913,072**	**$233,626,678**
Personnel Services	$0	$0	$0	$0
Operating Expenses[1]	1,845,149	1,172,776	2,443,608	1,178,206
Capital Equipment	0	0	0	0
Total Expenditures	**$201,150,018**	**$218,058,941**	**$239,356,680**	**$234,804,884**

[1] Includes Training, the Employee Assistance Program (EAP), and the Employees Advisory Council (EAC).

FY 2011 Funding Adjustments

The following funding adjustments from the FY 2010 Adopted Budget Plan are necessary to support the FY 2011 program. It should be noted that any fringe benefit savings resulting from FY 2011 budget reductions will be reflected in the FY 2012 budget pending actions taken by the Board of Supervisors on the FY 2011 Advertised Budget Plan.

- **Group Health Insurance** **($370,452)**
  Health Insurance premiums total $68,210,005, a decrease of $370,452, or 0.5 percent, from the FY 2010 Adopted Budget Plan. A net increase of $4,457,796 in expenditures and reimbursements is based on projected premium increases of 8.0 percent for the PPO plan, 13.0 percent for the POS plan, 10.0 percent for the HMO plan and 15.0 percent for the OAP plan, effective January 1, 2011. 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 $73,813 is based on adjustments to reflect the inclusion of new positions. These increases are offset by anticipated savings in FY 2010 of $4,902,061, primarily attributable to position eliminations and higher position turnover as agencies hold positions vacant in order to meet budgetary restrictions.

- **Dental Insurance** **($197,361)**
  Dental Insurance premiums total $3,028,501, a decrease of $197,361, or 6.1 percent, from the FY 2010 Adopted Budget Plan. A net increase of $85,317 in expenditures and reimbursements is based on a projected premium increase of 5.0 percent, effective January 1, 2011. An additional increase of $4,951 is based on adjustments to reflect the inclusion of new positions. These increases are offset by anticipated savings in FY 2010 of $287,629, primarily attributable to position eliminations and higher position turnover as agencies hold positions vacant in order to meet budgetary restrictions.

- **Group Life Insurance** **($65,357)**
  Life Insurance premiums total $1,933,397, a decrease of $65,357, or 3.3 percent, from the FY 2010 Adopted Budget Plan. A net increase of $76,084 in expenditures and reimbursements is based on a projected premium increase of 5.0 percent, effective January 1, 2011. An additional increase of $3,073 is based on adjustments to reflect the inclusion of new positions. These increases are offset by anticipated savings in FY 2010 of $144,514, primarily attributable to position eliminations and higher position turnover as agencies hold positions vacant in order to meet budgetary restrictions.

- **Social Security (FICA)** **($2,755,960)**

  Social Security contributions total $42,700,911, a decrease of $2,755,960, or 6.1 percent, from the FY 2010 Adopted Budget Plan. An increase of $58,785 is based on adjustments to reflect the inclusion of new positions. These increases are offset by anticipated savings in FY 2010 of $2,814,745, primarily attributable to position eliminations and higher position turnover as agencies hold positions vacant in order to meet budgetary restrictions.

  Note: The Social Security wage base remains at the FY 2010 Adopted Budget Plan level of $106,800 as of January 1, 2010 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, 2011 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 2011.

- **Retirement (Fairfax County Employees', Uniformed, Police)** **$21,135,853**

  FY 2010 employer contributions to the retirement systems total $116,442,783, an increase of $21,135,853, or 22.2 percent, over the FY 2010 Adopted Budget Plan. This increase includes $26,520,186 based on projected increases in the employer contribution rates (*see table below for further details*), primarily due to investment losses resulting from the global financial and economic crisis that began in FY 2009. An increase of $112,114 is based on adjustments to reflect the inclusion of new positions. These increases are partially offset by anticipated savings in FY 2010 of $5,496,447, primarily attributable to position eliminations and higher position turnover as agencies hold positions vacant in order to meet budgetary restrictions.

  The increase in rates for FY 2011 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 falls outside the pre-selected corridor of 90-120 percent. It should be noted that, at the direction of the Board, staff conducted a comprehensive examination of the corridor policy in FY 2010 and concluded that the corridor approach should be maintained. However, recognizing the difficult economic environment and the impact on investment returns, it is unlikely that the funding ratios for the three systems will increase significantly over the next few years based on the current corridor parameters. Consequently, the corridor will remain at 90-120 percent, as codified in the Fairfax County Code, but every effort will be made to gradually move towards a narrower corridor of 95-105 percent. At a future date, when the funding ratios of the systems have risen above 95 percent, consideration will be given to formally revising the corridor to 95-105 percent.

  Adjustments Associated with the Corridor

  As a result of the June 30, 2009 actuarial valuation, based on the significant losses in the value of the invested assets of all three retirement systems, the funding ratio for the Uniformed system decreased from 92.3 percent to 85.7 percent, the Employees' system decreased from 85.3 percent to 76.0 percent, and the Police system decreased from 91.7 percent to 85.0 percent. As the funding ratio of each system fell below the 90 percent threshold, the employer contribution rates for each of the systems is required to increase in order to amortize the unfunded liabilities created by the fall in asset values.

  In line with the recommendation to move gradually to a 95-105 percent corridor and in recognition of the need to increase the employer contribution rates in order to improve the systems' financial position, additional increases are included based on a change to the amortization schedule. Currently, if the funding ratio falls below 90 percent, the unfunded actuarial accrued liability (UAAL) below 90 percent is amortized over 15 years in order to get back to a 90 percent level. For FY 2011, the employer contribution rates have been increased to allow for an amortization to a 91 percent level in accordance with the phased approach to move towards the 95 percent target.

Employee Benefits

The following table shows the FY 2010 contribution rates and projected rates for FY 2011. 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 2010 Rates (%)	FY 2011 Rates (%)	Percentage Point Increase (%)	Reason for Increase	General Fund Impact
Uniformed	26.46	30.56	4.10	Increase of 3.32 percentage points and $4,595,838 based on the funding ratio declining below the 90 percent threshold and an increase of 0.78 percentage points and $1,074,208 based on a change in the amortization schedule.	$5,670,046
Employees'	9.71	14.70	4.99	Increase of 4.51 percentage points and $13,793,199 based on the funding ratio declining further below the 90 percent threshold and an increase of 0.48 percentage points and $1,449,662 based on a change in the amortization schedule.	$15,242,861
Police	22.84	28.31	5.47	Increase of 4.56 percentage points and $4,672,733 based on the funding ratio declining below the 90 percent threshold and an increase of 0.91 percentage points and $934,546 based on a change in the amortization schedule.	$5,607,279
				Total	**$26,520,186**

- **Virginia Retirement System (VRS)** **($419,653)**
  Virginia Retirement System contributions total $908,541, a decrease of $419,653, or 31.6 percent, from the FY 2010 Adopted Budget Plan. The decrease is primarily attributable to anticipated savings in FY 2010 due to position eliminations and higher position turnover as agencies hold positions vacant in order to meet budgetary restrictions. Note: The number of employees covered by VRS has decreased from 233 in FY 1996 at the program's inception to 84 in FY 2011.

- **Unemployment Compensation** **($768,948)**
  Unemployment Compensation expenditures total $729,662, a decrease of $768,948, or 51.3 percent, from the FY 2010 Adopted Budget Plan. The decrease is primarily attributable to projected savings in FY 2010 based on a lower than anticipated number of employees terminated as a result of FY 2010 position reductions, primarily due to the placement of impacted employees in other positions.

- **Capital Projects Reimbursements** **$134,770**
  Capital Projects reimbursements total $781,622, a decrease of $134,770, or 14.7 percent, from the FY 2010 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** **$47,621**
  Language Skills Stipend expenditures total $454,500, an increase of $47,621, or 11.7 percent, over the FY 2010 Adopted Budget Plan. The increase is associated with projected growth in expenditures based on actual experience.

- **Employee Assistance Program (EAP)** **$9,263**
  Employee Assistance Program expenditures total $324,178, an increase of $9,263, or 2.9 percent, over the FY 2010 Adopted Budget Plan. This decrease is primarily due to anticipated rate increases partially offset by projected savings in FY 2010.

- **Employees Advisory Council** **($3,833)**
  Employees Advisory Council expenditures total $31,178, a decrease of $3,833, or 10.9 percent, from the FY 2010 Adopted Budget Plan. The decrease is based on the calculation methodology which takes one-third of 85 percent of the actual revenues realized from vending machine sales.

- **Countywide Training** **$0**
  Countywide training expenditures total $822,850 and remain unchanged from the FY 2010 Adopted Budget Plan.

  FY 2011 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.

NOTE THE FOLLOWING ADJUSTMENTS ARE SPREAD ACROSS THE FRINGE BENEFIT CATEGORIES DETAILED ABOVE. THEY ARE REPORTED IN SUMMARY HERE FOR CLARIFICATION PURPOSES:

- **New Positions** **$252,736**
  A net increase of $252,736 in Fringe Benefits based on funding for new positions including:

  - Agency 67, Department of Family Services – 3/2.27 SYE new positions associated with the opening of two new School-Age Child Care (SACC) rooms at Mount Eagle Elementary School;

  - Agency 71, Health Department - 9/9.0 SYE new positions to support Public Health Preparedness operations and 1/1.0 SYE new position associated with the FY 2010 opening of two new Fairfax County elementary schools, Laurel Hill and Lutie Lewis Coates (formerly Coppermine); and

  - Agency 79, Department of Neighborhood and Community Services - 1/1.0 SYE new position associated with the new Olley Glen senior apartments, scheduled to open in June 2010.

Changes to FY 2010 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2010 Revised Budget Plan since passage of the FY 2010 Adopted Budget Plan. Included are all adjustments made as part of the FY 2009 Carryover Review, and all other approved changes through December 31, 2009:

- **Carryover Adjustments** **$21,297,739**
  As part of the *FY 2009 Carryover Review*, the Board of Supervisors approved encumbered funding of $1,270,832 in Operating Expenses, $26,907 in Fringe Benefits associated with the transfer of a position from Fund 106, Fairfax-Falls Church Community Services Board, to Agency 68, Department of Administration for Human Services, to better align lease support among Human Services agencies, and $20,000,000 to be placed in a reserve in anticipation of increased employer contribution requirements for the County's retirement systems in FY 2011.

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 2009 Actual	FY 2010 Adopted	FY 2010 Revised	FY 2011 Advertised	Amount Inc/(Dec) over Adopted	% Inc/ (Dec) over Adopted
FRINGE BENEFITS						
Group Health Insurance						
Expenditures	$68,806,223	$75,246,768	$75,255,994	$74,513,747	($733,021)	(1.0%)
Reimbursements	(10,601,537)	(6,666,311)	(6,666,311)	(6,303,742)	362,569	(5.4%)
Net Cost	**$58,204,686**	**$68,580,457**	**$68,589,683**	**$68,210,005**	**($370,452)**	**(0.5%)**
Dental Insurance						
Expenditures	$4,614,381	$4,886,729	$4,887,349	$4,929,540	$42,811	0.9%
Reimbursements	(1,611,681)	(1,660,867)	(1,660,867)	(1,901,039)	(240,172)	14.5%
Net Cost	**$3,002,700**	**$3,225,862**	**$3,226,482**	**$3,028,501**	**($197,361)**	**(6.1%)**
Group Life Insurance						
Expenditures	$3,171,791	$3,272,624	$3,273,008	$3,350,337	$77,713	2.4%
Reimbursements	(1,232,192)	(1,273,870)	(1,273,870)	(1,416,940)	(143,070)	11.2%
Net Cost	**$1,939,599**	**$1,998,754**	**$1,999,138**	**$1,933,397**	**($65,357)**	**(3.3%)**
FICA						
Expenditures	$57,072,993	$60,558,285	$60,565,634	$58,111,234	($2,447,051)	(4.0%)
Reimbursements	(14,730,289)	(15,101,414)	(15,101,414)	(15,410,323)	(308,909)	2.0%
Net Cost	**$42,342,704**	**$45,456,871**	**$45,464,220**	**$42,700,911**	**($2,755,960)**	**(6.1%)**
Employees' Retirement						
Expenditures	$46,093,913	$48,056,313	$68,065,641	$70,133,160	$22,076,847	45.9%
Reimbursements	(14,464,673)	(14,996,168)	(14,996,168)	(25,000,626)	(10,004,458)	66.7%
Net Cost	**$31,629,240**	**$33,060,145**	**$53,069,473**	**$45,132,534**	**$12,072,389**	**36.5%**
Uniformed Retirement						
Expenditures	$40,855,101	$40,674,834	$40,674,834	$45,455,503	$4,780,669	11.8%
Reimbursements	(2,475,027)	(2,235,420)	(2,235,420)	(3,157,184)	(921,764)	41.2%
Net Cost	**$38,380,074**	**$38,439,414**	**$38,439,414**	**$42,298,319**	**$3,858,905**	**10.0%**
Police Retirement						
Expenditures	$23,508,402	$23,881,048	$23,881,048	$29,049,707	$5,168,659	21.6%
Reimbursements	(75,896)	(73,677)	(73,677)	(37,777)	35,900	(48.7%)
Net Cost	**$23,432,506**	**$23,807,371**	**$23,807,371**	**$29,011,930**	**$5,204,559**	**21.9%**
Virginia Retirement System	**$1,013,811**	**$1,328,194**	**$1,328,194**	**$908,541**	**($419,653)**	**(31.6%)**
Unemployment Compensation	**$478,322**	**$1,498,610**	**$1,498,610**	**$729,662**	**($768,948)**	**(51.3%)**
Capital Project Reimbursements	**($1,540,793)**	**($916,392)**	**($916,392)**	**($781,622)**	**$134,770**	**(14.7%)**
Language Proficiency Pay	**$422,020**	**$406,879**	**$406,879**	**$454,500**	**$47,621**	**11.7%**
Total Fringe Benefits:						
Expenditures	**$246,036,957**	**$259,810,284**	**$279,837,191**	**$287,635,931**	**$27,825,647**	**10.7%**
Reimbursements	**($46,732,088)**	**($42,924,119)**	**($42,924,119)**	**($54,009,253)**	**($11,085,134)**	**25.8%**
Total Fringe Benefits	**$199,304,869**	**$216,886,165**	**$236,913,072**	**$233,626,678**	**$16,740,513**	**7.7%**
OPERATING EXPENSES						
Tuition/Training	$1,479,796	$822,850	$2,093,682	$822,850	$0	0.0%
Employees Advisory Council	39,942	35,011	35,011	31,178	(3,833)	(10.9%)
Employee Assistance Program	325,411	314,915	314,915	324,178	9,263	2.9%
Total Operating Expenses	**$1,845,149**	**$1,172,776**	**$2,443,608**	**$1,178,206**	**$5,430**	**0.5%**
TOTAL EXPENDITURES	**$247,882,106**	**$260,983,060**	**$282,280,799**	**$288,814,137**	**$27,831,077**	**10.7%**
TOTAL REIMBURSEMENTS	**($46,732,088)**	**($42,924,119)**	**($42,924,119)**	**($54,009,253)**	**($11,085,134)**	**25.8%**
NET COST TO THE COUNTY	**$201,150,018**	**$218,058,941**	**$239,356,680**	**$234,804,884**	**$16,745,943**	**7.7%**