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 employee fringe benefits paid for all County employees of General Fund agencies. Prior to FY 2013, most benefits paid for County employees in Non-General Fund agencies were expended from this agency, with reimbursements received from Non-General Fund agencies for benefits paid on behalf of their employees. Beginning in FY 2013, these benefits will be expended directly from Non-General Fund agencies.

- **Group Health Insurance**

  Fairfax County Government offers its employees and retirees several health insurance alternatives, with the intent of offering options that are both comprehensive and cost effective. Self-insured options include a point-of-service (POS) plan featuring a local network of providers with a co-pay structure for office visits and other services and an open access plan (OAP) featuring a national network of providers with two levels of coverage. The high option OAP features a co-pay structure for office visits and other services, while the low option OAP features co-insurance and modest deductibles. In addition, a fully-insured health maintenance organization (HMO) is available, featuring care centers located in communities throughout the area with a co-pay structure for office visits and other services.

  In calendar year 2007, self-insured vision benefits were added to all health insurance plans. A disease management program was implemented in Calendar Year (CY) 2009 as part of the County's wellness initiative. This program is used to detect chronic conditions early and provide assistance to those affected to help manage their diseases, resulting in healthier outcomes. In CY 2011, the County's health insurance program was revised to consolidate plans similar in design and implement a new lower cost option. In addition, all plans were changed to offer eligible preventive care services on a zero-cost basis. This change is expected to help stem the cost of coverage for participants while also providing early intervention for chronic conditions and illnesses.

  As the health care environment is in the midst of significant reform, staff is monitoring changes in the health plan market, incorporating required changes in the County's plans and processes, and examining the overall impact of reform on the County's benefits package. Upon a thorough examination, staff will be developing a long-term strategy to continue to provide cost-effective and comprehensive health care coverage to employees and retirees within the parameters of the new health care laws.

  It should be noted that the self-insured health insurance plans are administered through Fund 60040, Health Benefits Fund. For a more detailed discussion of the County's self-insured health fund, refer to Fund 60040 in Volume 2 of the FY 2014 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 current contract for the dental insurance plan became effective January 1, 2012, and is a two tiered dental insurance Preferred Provider Organization (PPO) plan. The plan includes the provision of a 50 percent employer contribution for all eligible active employees who elect dental coverage.

- **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. The current contract for group life insurance became effective January 1, 2013.

- **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. At the Board of Supervisors' direction, staff conducted a comprehensive examination of the corridor policy in FY 2010 and concluded that the corridor approach should be maintained, as it has cushioned the County from dramatic rate increases in the past. 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.

  Retirees are eligible to receive a base Cost-of-Living Adjustment (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. If certain conditions are met, an additional 1.0 percent COLA can be awarded at the discretion of each retirement system's Board of Trustees. This additional ad-hoc COLA results in an increase in the employer contribution rate. Staff reviewed the ad-hoc COLA policy at the Board of Supervisors' direction in FY 2010 and concluded that it is important for an individual Board of Trustees to

maintain the discretion to grant an ad-hoc COLA for its retirees and that the criteria used to grant a COLA among the three systems be consistent. However, it was determined that the financial conditions that must be met in order for a Board of Trustees 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, the Fairfax County Code was changed to require that the retirement system must have an actuarial surplus - demonstrated by having a funding ratio exceeding 100 percent - before an ad-hoc COLA can be considered.

A Deferred Retirement Option Plan (DROP) was added as a benefit 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.

As directed by the Board of Supervisors, the Department of Human Resources contracted with a benefits consultant to conduct a comprehensive review of the retirement plans. The consultant's report was presented in February and March 2012. Based on the results of this study, the Board of Supervisors adopted several modifications to the retirement systems, which apply only to new employees who are hired on or after January 1, 2013. These changes include:

- Increasing the minimum retirement age for normal service retirement from 50 to 55 in the Employees' system;
- Increasing the rule of 80 (age plus years of service) to the rule of 85 in the Employees' system;
- Placing a cap on the use of sick leave for purposes of determining retirement eligibility and benefits at 2,080 hours for all three retirement systems; and
- For the DROP program, removing the pre-Social Security supplement from balances accumulated during the DROP period in the Employees' and Uniformed systems. It should be noted that, as members of the Police Officers system do not participate in Social Security, they do not receive a pre-Social Security supplement.

No changes were made to benefits for current employees. The savings resulting from these changes will first be incorporated in the employer contribution rates for FY 2015.

For a more detailed discussion of the County's retirement systems, refer to the Employee Retirement Systems Overview in Volume 2 of the FY 2014 Advertised 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 employer contributions paid by the County to VRS, as well as employee contributions made by the County on behalf of the converted employees. Beginning in FY 2013, in accordance with legislation passed by the Virginia General Assembly, these employees are required to pay the employee contribution of 5 percent. Under the legislation, local governments were required to provide a salary increase of 5 percent to offset the employee contributions. Thus, beginning in FY 2013, funding for VRS in Agency 89 represents only required employer contributions. It should be noted that as these employees 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 73030, OPEB Trust Fund, in Volume 2 of the FY 2014 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. As part of the *FY 2012 Carryover Review*, funding for the Language Skills Proficiency pay program was reallocated to participating agencies. Beginning in FY 2013, these stipends are charged directly to the participating agencies.

- **Employee Assistance Program (EAP)**
  Provision of EAP services, including assessment, intervention, diagnosis, referral, and follow-up for workplace issues as they arise, is provided through a contract with an outside vendor.

- **Training/Tuition Assistance Program**
  General training centrally managed by the Organizational Development and Training Division includes all FOCUS training as well as courses related to the 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. This map aligns training with required on-the-job skillsets at all levels of the organization. Developmental programs include offerings that build performance capacity in areas ranging from customer service and effective communication skills to conflict resolution and project management.

  Technology-related training is offered in recognition of the challenges associated with maintaining skills at the same pace as technology changes. As the County's workforce increasingly leverages information technology, training support has become more essential.

  Additionally, in support of providing employees multiple venues for self-development, the County funds the employee tuition assistance (TAP) and language tuition assistance (LTAP) programs.

- **Employees Advisory Council (EAC)**
  Beginning in FY 2013, Employees Advisory Council (EAC) expenditures are funded in Fund 10030, Contributory Fund. For additional information, refer to Fund 10030 in Volume 2 of the FY 2014 Advertised Budget Plan.

Budget and Staff Resources

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Revised	FY 2014 Advertised
FUNDING				
Expenditures:				
Fringe Benefits				
Expenditures	$316,970,245	$349,237,140	$350,653,225	$299,575,172
Reimbursements	(56,862,106)	(63,043,094)	(63,043,094)	(898,441)
Net General Fund Fringe Benefits	$260,108,139	$286,194,046	$287,610,131	$298,676,731
Operating Expenses	$1,335,381	$822,850	$1,513,814	$1,172,850
Total Expenditures	$261,443,520	$287,016,896	$289,123,945	$299,849,581

It should be noted that expenditures relating to the Employee Assistance Program and Tuition Assistance Program, previously included in Operating Expenses, are now reflected in Fringe Benefits.

FY 2014 Funding Adjustments

The following funding adjustments from the FY 2013 Adopted Budget Plan are spread across the fringe benefit categories detailed below. They are reported in summary here for clarification purposes:

- **New Positions** **$426,339**
  An increase of $426,339 in Fringe Benefits based on funding for new positions including:

  - Agency 68, Department of Administration for Human Services – $40,238 to support the realignment of 1/1.0 FTE within the human services system; and

  - Agency 90, Police Department – $349,561 and 9/9.0 FTE new positions as part of the multi-year strategic plan to meet increased demand for service due to the December 2013 opening of the Metro Silver Line Phase I and redevelopment of Tysons, and $36,540 and 2/2.0 FTE new positions associated with the facility expansion of the Animal Shelter.

- **Employee Compensation** **$2,616,193**
  An increase of $100,378 in Personnel Services in FY 2014 reflects longevity increases for uniformed employees. In addition, there is an increase of $2,515,815 in Personnel Services to reflect the full year impact of FY 2013 compensation adjustments, including $1,164,042 for merit and longevity increases for uniformed employees and $1,351,773 for the 2.5 percent performance-based scale and salary increase, effective January 2013, for non-uniformed employees.

- **Reductions** **($272,343)**
  A decrease of $272,343 in Personnel Services reflects the first year of a three year phase-in of a modified staffing model for all School-Age Child Care (SACC) rooms. For additional information regarding this reduction, refer to Agency 67, Department of Family Services, in Volume 1 of the FY 2014 Advertised Budget Plan.

Employee Benefits

The following funding adjustments from the FY 2013 Adopted Budget Plan are necessary to support the FY 2014 program:

- **Group Health Insurance** **$8,958,022**
  Health Insurance premiums total $92,373,333, an increase of $8,958,022, or 10.7 percent, over the FY 2013 Adopted Budget Plan. An increase of $3,551,579 reflects the impact of projected premium increases of 8.0 percent for all health insurance plans, effective January 1, 2014. An additional increase of $123,770 is based on adjustments to reflect the inclusion of new positions. The remaining increase of $5,374,165 represents the full-year impact of January 2013 premium adjustments and increases based on year-to-date FY 2013 experience. These increases are partially offset by a decrease of $91,492 based on reductions included to balance the FY 2014 budget.

- **Dental Insurance** **$455,399**
  Dental Insurance premiums total $3,606,190, an increase of $455,399, or 14.5 percent, over the FY 2013 Adopted Budget Plan. An increase of $87,923 reflects the impact of projected premium increases of 5.0 percent, effective January 1, 2014. An increase of $5,157 is based on adjustments to reflect the inclusion of new positions, and an additional increase of $366,131 is based on year-to-date FY 2013 experience. These increases are partially offset by a decrease of $3,812 based on reductions included to balance the FY 2014 budget.

- **Group Life Insurance** **($139,188)**
  Life Insurance premiums total $1,791,238, a decrease of $139,188, or 7.2 percent, from the FY 2013 Adopted Budget Plan. An increase of $43,664 reflects the impact of projected premium increases of 5.0 percent, effective January 1, 2014. An additional increase of $3,933 is based on adjustments to reflect the inclusion of new positions. These increases are offset by a decrease of $183,878 that is attributable to anticipated savings based on year-to-date FY 2013 experience and a decrease of $2,907 based on reductions included to balance the FY 2014 budget.

- **Social Security (FICA)** **$466,836**
  Social Security contributions total $44,831,803, an increase of $466,836, or 1.1 percent, over the FY 2013 Adopted Budget Plan. An increase of $23,968 is based on adjustments to reflect the inclusion of new positions. An increase of $40,550 reflects longevity increases for uniformed employees in FY 2014; an increase of $393,684 reflects the full year impact of a 2.5 percent performance-based scale and salary increase, effective January 2013, for non-uniformed employees; and an increase of $232,843 reflects the full year impact of FY 2013 merit and longevity increases for uniformed employees. These increases are partially offset by a decrease of $174,780 that is attributable to anticipated savings based on year-to-date FY 2013 experience and a decrease of $49,429 based on reductions included to balance the FY 2014 budget.

  Note: The Social Security wage base has increased to $113,700 as of January 1, 2013 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, 2014 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 2014.

- **Retirement (Fairfax County Employees', Uniformed, Police)** **$2,926,527**

FY 2014 employer contributions to the retirement systems total $154,392,889, an increase of $2,926,527, or 1.9 percent, over the FY 2013 Adopted Budget Plan. An increase of $3,603,504 is based on projected increases in the employer contribution rates *(see discussion below for further details)*. An increase of $269,511 is based on adjustments to reflect the inclusion of new positions. An increase of $59,828 reflects longevity increases for uniformed employees in FY 2014; an increase of $958,089 reflects the full year impact of a 2.5 percent performance-based scale and salary increase, effective January 2013, for non-uniformed employees; and an increase of $931,199 reflects the full year impact of FY 2013 merit and longevity increases for uniformed employees. These increases are offset by a decrease of $2,770,901 that is primarily attributable to anticipated savings based on year-to-date FY 2012 experience and a decrease of $124,703 based on reductions included to balance the FY 2014 budget.

Employer Contribution Rate Adjustments

The rate for the Employees' system is increased due to growth in unfunded liabilities as reflected in the latest actuarial valuations, despite strong investment returns achieved during FY 2012. Investment returns above or below the 7.5 percent expected rate of return are smoothed in to valuation results over three years. Therefore, the full impact of the FY 2012 returns has not yet fully been recognized. The rates for the Uniformed and Police Officers systems are required to increase as a result of investment returns that fell short of the long term target of 7.5 percent.

The following table shows the FY 2013 contribution rates and proposed rates for FY 2014. 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 2013 Rates (%)	FY 2014 Rates (%)	Percentage Point Increase (%)	Reason for Increase	General Fund Impact
Employees'	19.05	19.30	0.25	• 0.25 percentage points and $835,202 due to valuation results based on FY 2012 experience	$835,202
Uniformed	35.00	36.43	1.43	• 1.43 percentage points and $2,016,792 due to valuation results based on FY 2012 experience	$2,016,792
Police	33.15	33.87	0.72	• 0.72 percentage points and $751,510 due to valuation results based on FY 2012 experience	$751,510
				Total	**$3,603,504**

For a more detailed discussion of the County's retirement systems, refer to the Employee Retirement Systems Overview in Volume 2 of the FY 2014 Advertised Budget Plan.

- **Virginia Retirement System (VRS)** **$115,256**

Virginia Retirement System contributions total $634,581, an increase of $115,256, or 22.2 percent, from the FY 2013 Adopted Budget Plan. This increase is primarily attributable to an increase in the employer contribution rate. Note: The number of employees covered by VRS has decreased from 233 in FY 1996 at the program's inception to 60 in FY 2014.

- **Line of Duty** **$0**
  Expenditures to fund benefits for County employees covered under the Line of Duty Act total $700,000, and remain unchanged from the FY 2013 Adopted Budget. Prior to FY 2012, the Commonwealth of Virginia provided funding for health and dental insurance coverage for public safety personnel disabled in the line-of-duty. Beginning in July 2011, the County has been required to reimburse the Commonwealth for these benefit payments.

- **Flexible Spending Accounts** **($10,092)**
  Administrative expenses associated with the County's flexible spending account program total $114,908, a decrease of $10,092, or 8.1 percent, from the FY 2013 Adopted Budget Plan. This decrease is primarily attributable to anticipated savings based on year-to-date FY 2013 experience.

- **Unemployment Compensation** **$35,558**
  Unemployment Compensation expenditures total $439,244, an increase of $35,558, or 8.8 percent, over the FY 2013 Adopted Budget Plan. This increase is based on year-to-date FY 2013 experience.

- **Capital Projects Reimbursements** **$158,282**
  Capital Projects reimbursements total $898,441, a decrease of $158,282, or 15.0 percent, from the FY 2013 Adopted Budget Plan. The decrease is associated with projected reimbursements for those employees who charge a portion of their time to capital projects.

- **Language Skills Proficiency Pay** **($483,915)**
  Language Skills Proficiency Pay expenditures total $0, a decrease of $483,915 from the FY 2013 Adopted Budget Plan. As part of the *FY 2012 Carryover Review*, funding for the Language Skills Proficiency pay program was reallocated to participating agencies to better align costs. Beginning in FY 2013, these stipends are charged directly to the participating agencies.

- **Employee Assistance Program (EAP)** **$0**
  Employee Assistance Program expenditures total $330,986 and remain unchanged from the FY 2013 Adopted Budget Plan.

- **Tuition Reimbursement** **$0**
  Tuition Reimbursement expenditures total $360,000, and remain unchanged from the FY 2013 Adopted Budget Plan. Funding includes $300,000 for Tuition Assistance Program (TAP) reimbursements and $60,000 for Language Tuition Assistance Program (LTAP) reimbursements.

- **Countywide Training** **$350,000**
  Countywide training expenditures total $1,172,850, an increase of $350,000, or 42.5 percent, over the FY 2013 Adopted Budget Plan. The increase is due to the implementation of development initiatives under the STRIVE program.

  FY 2014 funding includes the following:

  - $742,850 is included for General County Training programs including competency development courses offered using a framework targeted towards employee needs at each career stage.

  - $350,000 is included for STRIVE program initiatives designed to enhance succession planning and management by developing current high-performing employees.

- $50,000 is included for information technology training in recognition of the challenges associated with maintaining skills at the same pace as technology changes.

- $30,000 is included for countywide initiatives including performance measurement training.

♦ **Employees Advisory Council (EAC)** **$0**

Employees Advisory Council expenditures total $0 and remain unchanged from the FY 2013 Adopted Budget Plan. Beginning in FY 2013, EAC expenditures are funded in Fund 10030, Contributory Fund. For additional information, refer to Fund 10030 in Volume 2 of the FY 2014 Advertised Budget Plan.

Changes to FY 2013 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2013 Revised Budget Plan since passage of the FY 2013 Adopted Budget Plan. Included are all adjustments made as part of the FY 2012 Carryover Review, and all other approved changes through December 31, 2012:

♦ **Carryover Adjustments** **$2,107,049**

As part of the *FY 2012 Carryover Review*, the Board of Supervisors approved funding of $1,416,085 in Fringe Benefits, including an increase of $1,900,000 for premium increases for the County's health insurance plans, effective January 1, 2013, and a decrease of $483,915 due to the reallocation of funding for the Language Skills Proficiency Pay Program to participating agencies. In addition, the Board approved $33,991 in Operating Expenses as encumbered carryover and $656,973 in Operating Expenses as unencumbered carryover, including $456,973 for countywide training programs and $200,000 for benefits-related studies and consultant work.

Employee Benefits

The following chart summarizes Employee Benefit costs and associated reimbursements from Non-General Fund agencies and from capital projects. It should be noted that, beginning in FY 2013, benefits for County employees in Non-General Fund agencies are paid directly by each agency. Budgetary adjustments will be made as part of the *FY 2013 Third Quarter Review* to update the *FY 2013 Revised Budget Plan* to reflect the change in how benefits are posted.

Summary of Employee Benefits Costs by Category

BENEFIT CATEGORY	FY 2012 Actual	FY 2013 Adopted	FY 2013 Revised	FY 2014 Advertised	Amount Inc/(Dec) over Adopted	% Inc/ (Dec) over Adopted
FRINGE BENEFITS						
Group Health Insurance						
Expenditures	$83,391,707	$90,977,418	$92,877,418	$92,373,333	$1,395,915	1.5%
Reimbursements	(6,218,185)	(7,562,107)	(7,562,107)	0	7,562,107	(100.0%)
Net Cost	$77,173,522	$83,415,311	$85,315,311	$92,373,333	$8,958,022	10.7%
Dental Insurance						
Expenditures	$5,573,774	$5,401,065	$5,401,065	$3,606,190	($1,794,875)	(33.2%)
Reimbursements	(2,134,904)	(2,250,274)	(2,250,274)	0	2,250,274	(100.0%)
Net Cost	$3,438,870	$3,150,791	$3,150,791	$3,606,190	$455,399	14.5%
Group Life Insurance						
Expenditures	$3,511,910	$3,540,371	$3,540,371	$1,791,238	($1,749,133)	(49.4%)
Reimbursements	(1,510,796)	(1,609,945)	(1,609,945)	0	1,609,945	(100.0%)
Net Cost	$2,001,114	$1,930,426	$1,930,426	$1,791,238	($139,188)	(7.2%)
FICA						
Expenditures	$56,589,771	$60,625,559	$60,625,559	$44,831,803	($15,793,756)	(26.1%)
Reimbursements	(15,340,935)	(16,260,592)	(16,260,592)	0	16,260,592	(100.0%)
Net Cost	$41,248,836	$44,364,967	$44,364,967	$44,831,803	$466,836	1.1%
Employees' Retirement						
Expenditures	$82,937,623	$96,439,747	$96,439,747	$64,479,287	($31,960,460)	(33.1%)
Reimbursements	(26,978,966)	(30,830,160)	(30,830,160)	0	30,830,160	(100.0%)
Net Cost	$55,958,657	$65,609,587	$65,609,587	$64,479,287	($1,130,300)	(1.7%)
Uniformed Retirement						
Expenditures	$50,351,335	$54,002,191	$54,002,191	$53,495,490	($506,701)	(0.9%)
Reimbursements	(3,276,246)	(3,473,293)	(3,473,293)	0	3,473,293	(100.0%)
Net Cost	$47,075,089	$50,528,898	$50,528,898	$53,495,490	$2,966,592	5.9%
Police Retirement						
Expenditures	$31,700,690	$35,327,877	$35,327,877	$36,418,112	$1,090,235	3.1%
Reimbursements	0	0	0	0	0	--
Net Cost	$31,700,690	$35,327,877	$35,327,877	$36,418,112	$1,090,235	3.1%
Virginia Retirement System	$518,785	$519,325	$519,325	$634,581	$115,256	22.2%
Line of Duty	$779,315	$700,000	$700,000	$700,000	$0	0.0%
Flexible Spending Accounts	$139,810	$125,000	$125,000	$114,908	($10,092)	(8.1%)
Unemployment Compensation	$381,249	$403,686	$403,686	$439,244	$35,558	8.8%
Capital Project Reimbursements	($1,402,074)	($1,056,723)	($1,056,723)	($898,441)	$158,282	(15.0%)
Language Skills Proficiency Pay	$513,231	$483,915	$0	$0	($483,915)	(100.0%)
Employee Assistance Program	$315,225	$330,986	$330,986	$330,986	$0	0.0%
Tuition Reimbursement	$265,820	$360,000	$360,000	$360,000	$0	0.0%
Total Fringe Benefits:						
Expenditures	$316,970,245	$349,237,140	$350,653,225	$299,575,172	($49,661,968)	(14.2%)
Reimbursements	($56,862,106)	($63,043,094)	($63,043,094)	($898,441)	$62,144,653	(98.6%)
Total Fringe Benefits	$260,108,139	$286,194,046	$287,610,131	$298,676,731	$12,482,685	4.4%
OPERATING EXPENSES						
Training/Task Forces	$1,309,260	$822,850	$1,513,814	$1,172,850	$350,000	42.5%
Employees Advisory Council	26,121	0	0	0	0	--
Total Operating Expenses	$1,335,381	$822,850	$1,513,814	$1,172,850	$350,000	42.5%
TOTAL EXPENDITURES	$318,305,626	$350,059,990	$352,167,039	$300,748,022	($49,311,968)	(14.1%)
TOTAL REIMBURSEMENTS	($56,862,106)	($63,043,094)	($63,043,094)	($898,441)	$62,144,653	(98.6%)
NET COST TO THE COUNTY	$261,443,520	$287,016,896	$289,123,945	$299,849,581	$12,832,685	4.5%