

# 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.

## 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. A self-insured open access plan (OAP) features a national network of providers with four levels of coverage. One level of coverage has a co-pay structure for office visits and other services, two levels of coverage include co-insurance and modest deductibles, and one level offers a consumer-directed health plan with a health savings account that is partially funded by the County. 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.

All of the County's health insurance plans include self-insured vision benefits and offer eligible preventive care services on a zero-cost basis. In addition, the County offers a disease management program to detect chronic conditions early and provide assistance to those affected to help manage their diseases, resulting in healthier outcomes. The County's self-insured health insurance plans are consolidated under one network provider to control costs, improve analytical capabilities, and provide a high quality of care with an emphasis on wellness, prevention and better management of chronic conditions.

The self-insured health insurance plans are administered through Fund 60040, Health Benefits. For a more detailed discussion of the County's self-insured health fund, refer to Fund 60040 in Volume 2 of the FY 2021 Advertised Budget Plan.

## Dental Insurance

Fairfax County Government offers its employees and retirees a two-tiered dental insurance preferred provider organization (PPO) plan in order to provide a comprehensive plan with maximum flexibility. The plan includes the provision of a 50 percent employer contribution for all eligible active employees who elect dental coverage.

## Group Life Insurance

Basic group life insurance coverage at one times salary is funded for all County employees 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 and Medicare (FICA)

Social Security and Medicare contributions represent the employer portion of Federal Insurance Contributions Act (FICA) tax obligations for Fairfax County employees. Social Security contributions are calculated by applying the Social Security portion of the FICA tax rate to salary up to a pre-determined wage base. The Medicare portion of the FICA tax rate is applied to total salary. Any change to the wage base or the FICA tax rate is announced in October/November and takes effect January 1 of the upcoming year.

## Retirement

Retirement expenditures represent the General Fund contribution to the three retirement systems as set by employer contribution rates. The County is committed to strengthening the financial position of its retirement systems and has established a goal to reach a 90 percent funded status for all plans by FY 2025. In order to meet this goal, the Board of Supervisors approved, as part of the adoption of the FY 2016 Adopted Budget Plan, the following multi-year strategy:

- The employer contribution rates will be increased so that the County will include amortization of 100 percent of the unfunded liability in the actuarially determined contributions for all systems by FY 2020. The County will continue to use a conservative 15-year amortization period.
- Until each system reaches 100 percent funded status, employer contributions to that system will not be reduced. Various factors, such as the historical trend of the County's investment returns exceeding the assumed rate of return, could allow employer contribution rates to be reduced from current levels. However, the County is committed to maintaining the rates and redirecting any potential savings into further improvement in the systems' funded positions.
- Any additional unfunded liability created as a result of approved benefit enhancements, such as ad-hoc COLAs, will be fully funded. It is the intent that no adjustments to benefit levels will reduce the funded status of any of the systems.

The County has also taken multiple steps to limit increases in liabilities. These changes have included tightening the requirements regarding the award of ad-hoc Cost-of-Living Adjustments (COLAs), adopting modifications to the retirement systems for new employees hired on or after January 1, 2013, and again for new employees hired on or after July 1, 2019, as well as increasing contribution rates by adjusting the amortization level of the unfunded liability to 100 percent beginning in the FY 2020 Adopted Budget Plan.

For a more detailed discussion of the County's retirement systems and its retirement funding policy, refer to the Employee Retirement Systems Overview in Volume 2 of the FY 2021 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 required employer contributions paid by the County to VRS for retirement benefits provided to the converted employees. As these employees terminate service with 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, in Volume 2 of the FY 2021 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.

### Line of Duty

The Line of Duty Act provides benefits to employees and volunteers of state and local governments who serve in hazardous duty positions. The Act provides for health insurance coverage and a death benefit payment for service-connected death or disability. Prior to FY 2011, the state administered and funded the program. Beginning in FY 2011, the costs of the program were passed on to localities, although the state continues to administer the program.

### Flexible Spending Accounts

Health and Dependent Care Flexible Spending Accounts are funded through voluntary employee contributions. Funding in Agency 89 reflects the expense of administering Flexible Spending Accounts through a contract with an outside vendor.

### 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 of General Fund agencies who charge a portion of their time to capital projects.

### 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.

### Employee Awards Program

Employees that are recognized with Outstanding Performance, Team Excellence, and Managerial Excellence Awards receive a net \$300 cash award, a certificate, and one day of administrative leave.

### Employee Development

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. Programs also focus on enhancing succession planning and management by developing current high-performing employees through training and mentoring opportunities.

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.

## Budget and Staff Resources

| Category                  | FY 2019 Actual       | FY 2020 Adopted      | FY 2020 Revised      | FY 2021 Advertised   |
|---------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>FUNDING</b>            |                      |                      |                      |                      |
| <b>Expenditures:</b>      |                      |                      |                      |                      |
| Personnel Services        | \$378,382,398        | \$403,997,056        | \$406,687,926        | \$416,232,092        |
| Operating Expenses        | 3,844,980            | 4,014,823            | 4,287,269            | 4,088,954            |
| <b>Subtotal</b>           | <b>\$382,227,378</b> | <b>\$408,011,879</b> | <b>\$410,975,195</b> | <b>\$420,321,046</b> |
| <b>Less:</b>              |                      |                      |                      |                      |
| Recovered Costs           | (\$2,351,467)        | (\$2,101,834)        | (\$2,101,834)        | (\$2,599,745)        |
| <b>Total Expenditures</b> | <b>\$379,875,911</b> | <b>\$405,910,045</b> | <b>\$408,873,361</b> | <b>\$417,721,301</b> |

## FY 2021 Funding Adjustments

The following funding adjustments from the FY 2020 Adopted Budget Plan are spread across the fringe benefit categories detailed below. They are reported in summary here for clarification purposes:

### New Positions \$4,909,299

An increase of \$4,909,299 in Fringe Benefits based on funding for new positions includes the following adjustments. In some cases, funding is required for the full-year impact of positions added in FY 2020 and is not associated with new FY 2021 positions. New positions funded by non-General Fund sources are not included in the list below.

- Agency 02, Office of the County Executive – \$91,956 and 2/2.0 FTE new positions to support the newly created Office of Environmental and Energy Coordination.
- Agency 15, Office of Elections – \$45,345 and 1/1.0 FTE new position to address the increase in information technology workload requirements required to carry out elections.
- Agency 26, Capital Facilities – \$144,584 and 10/10.0 FTE new positions to address the growing workload associated with planned projects in the Capital Improvement Plan. This adjustment is partially offset by an increase of \$101,209 to Capital Project Reimbursements for a net impact to the General Fund of \$43,375.
- Agency 31, Land Development Services – \$250,000 approved as part of the *FY 2019 Carryover Review* to continue to meet workload demands associated with increasing site plan and building permit activity.
- Agency 35, Department of Planning and Development – \$45,978 and 1/1.0 FTE new position to address current and projected workloads in the Environmental and Development Review Branch.
- Agency 38, Department of Housing and Community Development – \$163,654 and 3/3.0 FTE new positions to support the creation, rehabilitation and preservation of affordable housing throughout Fairfax County with an emphasis on the recommendations of the Affordable Housing Resource Panel and Phase II of the Communitywide Housing Strategic Plan to produce 5,000 units of affordable housing over the next 15 years.
- Agency 40, Department of Transportation – \$131,887 and 3/3.0 FTE new positions to provide additional capacity for transit asset management, public transportation agency safety planning and coordination of the Student Bus Pass Program. This adjustment is completely offset by an increase to Capital Project Reimbursements for no net impact to the General Fund.

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- Agency 51, Park Authority – \$38,013 and 1/1.0 FTE new position to manage the synthetic turf field maintenance program. This adjustment is completely offset by an increase to Capital Project Reimbursements for no net impact to the General Fund.
- Agency 52, Public Library – \$275,143 and 12/9.00 FTE new positions are associated with phase one of a three-phase plan to make regional and community branch library hours consistent; and \$38,013 and 1/1.0 FTE is associated with the addition of a Library Supportive Services Coordinator position to support user engagement with populations in need of health, housing and human services assistance.
- Agency 57, Department of Tax Administration – \$54,036 and 1/1.0 FTE new position is for an Auditor Manager position to oversee the Audit Section in response to anticipated growth in the number of businesses in redevelopment areas and increases in the number and complexity of appeals.
- Agency 67, Department of Family Services – \$263,013 and 7/7.0 FTE new positions approved as part of the *FY 2019 Carryover Review* to support additional positions in the Public Assistance program associated with Medicaid eligibility expansion, completely offset by an increase in federal and state funding for no net impact to the General Fund; \$218,607 and 6/6.0 FTE new positions approved as part of the *FY 2019 Carryover Review* to support the Adult and Aging Division; \$45,978 and 1/1.0 FTE new position to support prevention and outreach activities specific to human trafficking and stalking; \$38,013 and 1/1.0 FTE new position to support treatment efforts recommended by the Opioid Task Force; and \$21,054 and 1/1.0 FTE new position associated with Child Care eligibility.
- Agency 70, Department of Information Technology – \$173,724 supports 2/2.0 FTE new positions and 2/2.0 FTE positions approved as part of the *FY 2019 Carryover Review* to support the workload resulting from the implementation of a Body-Worn Camera Program.
- Agency 71, Health Department – \$293,994 and 7/7.0 FTE new positions to begin to address the Public Health Nursing shortage in the school setting; \$51,194 and 3/2.13 FTE new positions for School Health Aide positions supporting the School Health Program; and \$48,195 and 1/1.0 FTE new position to support the Epidemiology and Population Health program.
- Agency 79, Department of Neighborhood and Community Services – \$132,968 and 4/3.2 FTE new positions associated with the opening of three new SACC rooms (two rooms at Clearview Elementary School and one room at the new North West County Elementary School); and \$50,525 and 1/1.0 FTE new position to support the continued expansion of the Opportunity Neighborhood (ON) initiative into the Centreville/Chantilly area of Human Services Region 4.
- Agency 81, Juvenile and Domestic Relations District Court – \$41,875 and 1/1.0 FTE new position to positions to support treatment efforts recommended by the Opioid Task Force.
- Agency 82, Office of the Commonwealth's Attorney – \$711,283 supports 9/9.0 FTE new positions and 8/8.0 FTE positions approved as part of the *FY 2019 Carryover Review* to support the workload resulting from the implementation of a Body-Worn Camera Program; as well as \$48,195 and 1/1.0 FTE new position to support the County's Diversion First initiative.

- Agency 85, General District Court – \$107,336 and 3/3.0 FTE new positions to support the County's Diversion First initiative.
- Agency 90, Police Department – \$331,129 and 8/8.0 FTE new positions to continue the process of staffing the South County Police Station; \$199,988 supports 2/2.0 FTE new positions and 3/3.0 FTE positions approved as part of the *FY 2019 Carryover Review* to support the workload resulting from the implementation of a Body-Worn Camera Program; \$82,782 and 2/2.0 FTE new positions to support treatment efforts recommended by the Opioid Task Force; and \$47,207 and 1/1.0 FTE new position to support the County's Diversion First initiative.
- Agency 91, Office of the Sheriff – \$94,812 and 2/2.0 FTE new positions to support the County's Diversion First initiative; and \$76,986 and 2/2.0 FTE new positions to support treatment efforts recommended by the Opioid Task Force.
- Agency 92, Fire and Rescue Department (FRD) – \$764,090 and 25/25.0 FTE new positions to begin the process of staffing the new Scotts Run Fire Station; and \$58,851 and 1/1.0 FTE new position to support the County's Diversion First initiative.

### Realignments

**(\$1,840,751)**

A decrease of \$1,840,751 is a result of the transfer of 47/47.0 FTE existing positions from Agency 79, Department of Neighborhood and Community Services, to the newly created Fund 40045, Early Childhood Birth to 5.

### Employee Compensation

**\$14,370,406**

An increase of \$14,370,406 in Personnel Services includes \$6,912,296 for a 2.06 percent market rate adjustment (MRA) for all employees; \$2,930,947 for performance-based and longevity increases for non-uniformed merit employees, both effective July 2020; \$2,568,195 for FY 2021 merit and longevity increases (including the full-year impact of FY 2020 increases) for uniformed employees awarded on the employees' anniversary dates; and \$1,958,968 for the fringe benefit impact of changes resulting from the reviews of the compensation and organizational structures of the Police Department and Fire and Rescue Department.

*The following funding adjustments from the FY 2020 Adopted Budget Plan are necessary to support the FY 2021 program:*

### Group Health Insurance

**(\$5,295,901)**

Health Insurance premiums total \$103,128,531, a net decrease of \$5,295,901, or 4.9 percent, from the FY 2020 Adopted Budget Plan. A decrease of \$8,844,629 is based on year-to-date FY 2020 experience, including savings resulting from continued efforts to encourage plan migration out of the County's highest-cost health plan. This decrease is partially offset by an increase of \$1,644,215 to reflect the impact of projected premium increases of 5.0 percent for all health insurance plans, effective January 1, 2021. An increase of \$1,086,178 is based on the full-year impact of January 2020 premium adjustments. An additional net increase of \$818,335 is based on adjustments to reflect the inclusion of new positions and the realignment of positions associated with School Readiness.



### **Dental Insurance** **(\$18,938)**

Dental Insurance premiums total \$4,234,727, a net decrease of \$18,938, or 0.4 percent, from the FY 2020 Adopted Budget Plan. A decrease of \$104,063 is based on year-to-date FY 2020 experience. This decrease is partially offset by an increase of \$51,028 to reflect the impact of projected premium increases of 5.0 percent, effective January 1, 2021. An additional net increase of \$34,097 is based on adjustments to reflect the inclusion of new positions and the realignment of positions associated with School Readiness.

### **Group Life Insurance** **\$186,356**

Life Insurance premiums total \$2,735,336, a net increase of \$186,356, or 7.3 percent, over the FY 2020 Adopted Budget Plan. An increase of \$63,723 is based on year-to-date FY 2020 experience. An increase of \$102,953 is based on projected premium increases effective January 1, 2021. An additional net increase of \$19,680 is based on adjustments to reflect the inclusion of new positions and the realignment of positions associated with School Readiness.

### **Social Security and Medicare (FICA)** **\$3,916,607**

Social Security and Medicare contributions total \$56,075,981, a net increase of \$3,916,607, or 7.5 percent, over the FY 2020 Adopted Budget Plan. An increase of \$1,099,998 is based on year-to-date FY 2020 experience. A net increase of \$398,878 is based on adjustments to reflect the inclusion of new positions and the realignment of positions associated with School Readiness. An increase of \$2,417,731 for employee compensation includes \$1,260,338 for a 2.06 percent MRA for all employees, \$622,826 for performance-based and longevity increases for non-uniformed merit employees, both effective July 2020; \$333,115 for FY 2021 merit and longevity increases (including the full-year impact of FY 2020 increases) for uniformed employees awarded on the employees' anniversary dates; and \$201,452 for the fringe benefit impact of changes resulting from the reviews of the compensation and organizational structures of the Police Department and Fire and Rescue Department.

Note: The Social Security wage base is \$137,700 as of January 1, 2020, 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, 2021, 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 2021.

### **Retirement (Fairfax County Employees', Uniformed, Police Officers)** **\$13,430,962**

Employer contributions to the retirement systems total \$249,604,887, an increase of \$13,430,962, or 5.7 percent, over the FY 2020 Adopted Budget Plan. A net increase of \$2,068,667 is based on adjustments to reflect the inclusion of new positions and the realignment of positions associated with School Readiness. An increase of \$11,952,675 for employee compensation includes \$5,651,958 for a 2.06 percent MRA for all employees and \$2,308,121 for performance-based and longevity increases for non-uniformed merit employees, both effective July 2020; \$2,235,080 for FY 2021 merit and longevity increases (including the full-year impact of FY 2020 increases) for uniformed employees awarded on the employees' anniversary dates; and \$1,757,516 for the fringe benefit impact of changes resulting from the reviews of the compensation and organizational structures of the Police Department and Fire and Rescue Department. These increases are partially offset by a decrease of \$590,380 based on year-to-date FY 2020 experience.

### Employer Contribution Rate Adjustments

Following the County's policy, contribution rates are only adjusted to maintain amortization of 100 percent of the unfunded liability, to fund approved benefit enhancements, or to acknowledge changes in actuarial assumptions. As a result of savings from FY 2019 experience, and County policy to not

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reduce employer contributions until each system reaches 100 percent funded status, there is no change in the employer contribution rates for any of the three retirement systems. The required contribution rates are lower than the FY 2020 adopted contribution rates. Therefore, the employer contribution rates are maintained at the FY 2020 level as a result of the County's commitment to not reduce the contribution rates until the systems reach 100 percent funded status. The proposed FY 2021 employer contribution rates for each of the three retirement systems are as follows:

|                 | FY 2020 Rates (%) | FY 2021 Rates (%) | Percentage Point Change (%) | Reason for Increase   | General Fund Impact |
|-----------------|-------------------|-------------------|-----------------------------|---|---------------------|
| Employees'      | 28.35             | 28.35             | 0.00                        | No change is included as the required contribution rate is lower than the FY 2020 rate. As a result of the County's commitment to not reduce the contribution rate until the system reaches 100 percent funded status, no change is included. | \$0                 |
| Uniformed       | 38.84             | 38.84             | 0.00                        | No change is included as the required contribution rate is lower than the FY 2020 rate. As a result of the County's commitment to not reduce the contribution rate until the system reaches 100 percent funded status, no change is included. | \$0                 |
| Police Officers | 41.60             | 41.60             | 0.00                        | No change is included as the required contribution rate is lower than the FY 2020 rate. As a result of the County's commitment to not reduce the contribution rate until the system reaches 100 percent funded status, no change is included. | \$0                 |
| <b>Total</b>    |                   |                   |                             |   | <b>\$0</b>          |

For a more detailed discussion of the County's retirement systems, refer to the Employee Retirement Systems Overview in Volume 2 of the [FY 2021 Advertised Budget Plan](#).

### Virginia Retirement System (VRS) \$15,950

Virginia Retirement System contributions total \$452,630, an increase of \$15,950, or 3.7 percent, over the [FY 2020 Adopted Budget Plan](#). This increase is based on year-to-date FY 2020 experience. The number of employees covered by VRS has decreased from 233 in FY 1996 at the program's inception to an estimated 24 in FY 2021.

### Line of Duty (\$98,304)

Expenditures to fund benefits for County employees covered under the Line of Duty Act total \$1,616,457, a decrease of \$98,304, or 5.7 percent, from the [FY 2020 Adopted Budget Plan](#). This decrease is based on year-to-date FY 2020 experience.

### Flexible Spending Accounts (\$12,516)

Administrative expenses associated with the County's flexible spending account program total \$166,788, a decrease of \$12,516, or 7.0 percent, from the [FY 2020 Adopted Budget Plan](#). This decrease is based on year-to-date FY 2020 experience.

### Unemployment Compensation \$171,197

Unemployment Compensation expenditures total \$273,055, an increase of \$171,197 over the [FY 2020 Adopted Budget Plan](#). This increase is based on year-to-date FY 2020 experience.



**Capital Project Reimbursements** **(\$497,911)**

Capital Project reimbursements total \$2,599,745, an increase of \$497,911, or 23.7 percent, over the FY 2020 Adopted Budget Plan. This increase includes \$226,802 based on year-to-date FY 2020 experience and \$271,109 due to new positions within the Office of Capital Facilities, Department of Transportation, and Park Authority.

**Employee Assistance Program (EAP)** **\$13,754**

Employee Assistance Program expenditures total \$284,804, an increase of \$13,754, or 5.1 percent, over the FY 2020 Adopted Budget Plan. This increase is based on year-to-date FY 2020 experience.

**Tuition Reimbursement** **\$0**

Tuition Reimbursement expenditures total \$360,000 and remain unchanged from the FY 2020 Adopted Budget Plan. Funding includes \$300,000 for Tuition Assistance Program (TAP) reimbursements and \$60,000 for Language Tuition Assistance Program (LTAP) reimbursements.

**Employee Awards Program** **\$0**

Funding for cash awards for recipients of Outstanding Performance, Team Excellence, and Managerial Excellence Awards totals \$215,000 and remains unchanged from the FY 2020 Adopted Budget Plan.

**Employee Development Initiatives** **\$0**

Funding for employee development initiatives totals \$1,172,850 and remains unchanged from the FY 2020 Adopted Budget Plan.

FY 2021 funding includes the following:

- \$1,092,850 is included for General County Training programs including competency development courses offered using a framework targeted towards employee needs at each career stage, as well as succession planning initiatives.
- \$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.

## **Changes to FY 2020 Adopted Budget Plan**

*The following funding adjustments reflect all approved changes in the FY 2020 Revised Budget Plan since passage of the FY 2020 Adopted Budget Plan. Included are all adjustments made as part of the FY 2019 Carryover Review, and all other approved changes through December 31, 2019.*

**Carryover Adjustments** **\$2,963,316**

As part of the *FY 2019 Carryover Review*, the Board of Supervisors approved funding of \$2,963,316, including \$272,446 in encumbered funding in Operating Expenses and an increase of \$2,690,870 in Fringe Benefits to support new positions in Land Development Services and the Department of Family Services, as well as account for the fringe benefit impact of proposed changes resulting from the reviews of the compensation and organizational structures of the Police Department and Fire and Rescue Department.

## SUMMARY OF EMPLOYEE BENEFIT COSTS BY CATEGORY

| Benefit Category                 | FY 2019 Actual       | FY 2020 Adopted Budget Plan | FY 2020 Revised Budget Plan | FY 2021 Advertised Budget Plan |
|----------------------------------|----------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>FRINGE BENEFITS</b>           |                      |                             |                             |                                |
| Group Health Insurance           | \$104,418,006        | \$108,424,432               | \$108,789,036               | \$103,128,531                  |
| Dental Insurance                 | 4,042,796            | 4,253,665                   | 4,268,856                   | 4,234,727                      |
| Group Life Insurance             | 2,296,662            | 2,548,980                   | 2,556,616                   | 2,735,336                      |
| FICA                             | 50,571,581           | 52,159,374                  | 52,488,838                  | 56,075,981                     |
| Employees' Retirement            | 105,303,231          | 116,900,291                 | 117,576,233                 | 124,735,539                    |
| Uniformed Retirement             | 64,381,136           | 66,508,739                  | 67,136,867                  | 70,303,468                     |
| Police Retirement                | 46,984,102           | 52,764,895                  | 53,434,800                  | 54,565,880                     |
| Virginia Retirement System       | 384,884              | 436,680                     | 436,680                     | 452,630                        |
| Line of Duty                     | 1,553,181            | 1,714,761                   | 1,714,761                   | 1,616,457                      |
| Flexible Spending Accounts       | 166,909              | 179,304                     | 179,304                     | 166,788                        |
| Unemployment Compensation        | 122,233              | 101,858                     | 101,858                     | 273,055                        |
| Capital Project Reimbursements   | (2,351,467)          | (2,101,834)                 | (2,101,834)                 | (2,599,745)                    |
| Employee Assistance Program      | 309,772              | 271,050                     | 271,050                     | 284,804                        |
| Tuition Reimbursement            | 399,546              | 360,000                     | 360,000                     | 360,000                        |
| <b>Total Fringe Benefits</b>     | <b>\$378,582,572</b> | <b>\$404,522,195</b>        | <b>\$407,213,065</b>        | <b>\$416,333,451</b>           |
| <b>OPERATING EXPENSES</b>        |                      |                             |                             |                                |
| Employee Awards Program          | \$202,983            | \$215,000                   | \$215,000                   | \$215,000                      |
| Employee Development Initiatives | 1,090,356            | 1,172,850                   | 1,445,296                   | 1,172,850                      |
| <b>Total Operating Expenses</b>  | <b>\$1,293,339</b>   | <b>\$1,387,850</b>          | <b>\$1,660,296</b>          | <b>\$1,387,850</b>             |
| <b>TOTAL EMPLOYEE BENEFITS</b>   | <b>\$379,875,911</b> | <b>\$405,910,045</b>        | <b>\$408,873,361</b>        | <b>\$417,721,301</b>           |