

NON-DEPARTMENTAL

Expenditure and Revenue Summary

Expenditure by Program	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Adopted	% Change Adopt 14/ Adopted 15
1 Administration	\$13,539,773	\$25,479,985	\$4,606,998	\$5,305,190	15.16%
2 Casualty Pool (All Funds)	\$1,042,417	\$1,326,931	\$1,617,638	\$1,629,381	0.73%
3 Workers Compensation (All Funds)	\$3,862,164	\$4,040,183	\$4,532,304	\$4,532,304	0.00%
4 Property & Miscellaneous Insurance	\$337,148	\$707,119	\$955,375	\$955,375	0.00%
5 Unemployment Insurance	\$49,684	\$148,974	\$75,000	\$125,000	66.67%
6 Medical Insurance (Internal Services)	\$40,129,715	\$44,145,490	\$55,586,000	\$58,745,000	5.68%
Total Expenditures	\$58,960,901	\$75,848,682	\$67,373,315	\$71,292,250	5.82%

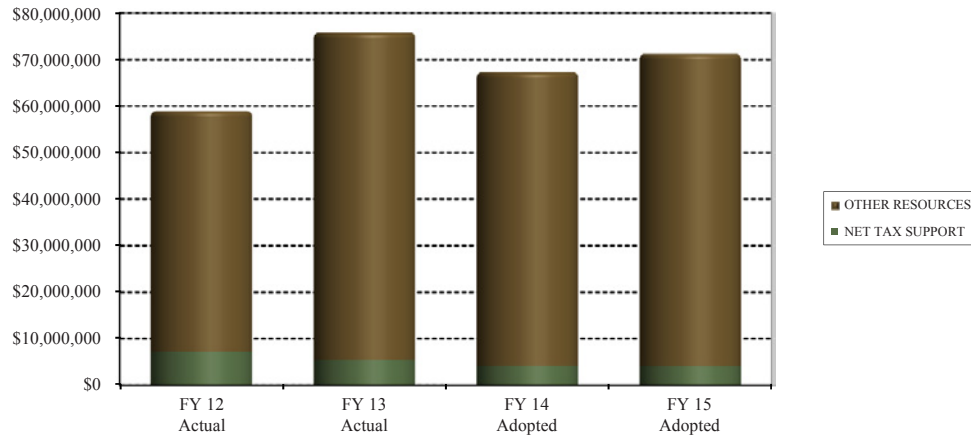
Expenditure by Classification

1 Personal Services	\$40,482	\$40,712	\$459,823	\$679,101	47.69%
2 Fringe Benefits	\$892,128	\$570,455	(\$712,646)	(\$116,949)	-83.59%
3 Contractual Services	\$3,504,459	\$3,930,141	\$4,434,439	\$4,818,439	8.66%
4 Internal Services	\$4,946,715	\$5,721,587	\$8,312,753	\$7,947,777	-4.39%
5 Other Services	\$36,973,089	\$40,600,643	\$51,572,774	\$54,356,024	5.40%
6 Transfers	\$12,604,028	\$24,985,144	\$3,306,172	\$3,607,858	9.12%
Total Expenditures	\$58,960,901	\$75,848,682	\$67,373,315	\$71,292,250	5.82%

Funding Sources

1 Other Local Taxes	\$1,964,622	\$2,021,123	\$2,106,000	\$2,169,000	2.99%
2 Revenue From Use of Money & Property	\$563,007	(\$214,017)	\$450,000	\$300,000	-33.33%
3 Charges for Services	\$36,774,635	\$38,541,830	\$41,818,000	\$45,775,000	9.46%
4 Miscellaneous Revenue	\$8,266,776	\$22,782,837	\$7,154,452	\$8,238,819	15.16%
5 Revenue From Other Localities	\$8,170	\$0	\$8,170	\$8,170	0.00%
6 Revenue From Federal Government	\$169,634	\$136,592	\$0	\$0	—
7 Non-Revenue Receipts	\$74,621	\$103,390	\$0	\$0	—
8 Transfers	\$2,576,302	\$4,402,571	\$1,952,057	\$2,001,434	2.53%
Total Designated Funding Sources	\$50,397,767	\$67,774,325	\$53,488,679	\$58,492,423	9.35%
Use of Medical Insurance Internal Service Fund Balance	\$1,240,544	\$2,397,842	\$9,740,000	\$8,658,000	-11.11%
Casualty Pool and Workers Compensation Costs Funded by Non-General Fund Sources	\$150,238	\$318,745	\$44,421	\$45,713	2.91%
Net General Tax Support	\$7,172,352	\$5,357,770	\$4,100,215	\$4,096,114	-0.10%
Net General Tax Support	12.16%	7.06%	6.09%	5.75%	

Expenditure History



Mandates

The following mandated services are reported in the Non-Departmental section of the budget.

Federal Code: The unemployment insurance system, created by the Social Security Act of 1935, is administered by each state.

State Code: The unemployment insurance system is administered in Virginia through Title [65.2](#) of the Code of Virginia. Title [2.2-1204](#) of the Code of Virginia requires local governments to make health insurance plans available to employees. The Auditor of Public Accounts for the Commonwealth requires political subdivisions in Virginia to adhere to Governmental Accounting Standards Board standards for financial reporting.

General Overview

The Non-Departmental/Unclassified Administrative area of the budget includes those expenditures which are not assigned to specific agency budgets. During the course of the fiscal year, many of these dollars are allocated against agency budgets to properly account for where the expenditures actually occur. As a program becomes established, an unclassified administrative budget item will often be assigned to an agency on a permanent basis. The funds would then be transferred from Unclassified Administrative to the agency budget. Due to the many items coming into and out of the Non-Departmental/Unclassified Administrative budget area between budget years, it is difficult to compare different fiscal year totals. The current components of the FY 2015 Budget for Non-Departmental/Unclassified Administrative are discussed below.

- Casualty Pool, Workers Compensation, and Property and Miscellaneous Self-Insurance Programs** - The County maintains self-insurance programs for general liability, automobile, public official and law enforcement professional liability, pollution liability and workers compensation insurance through the Prince William County (PWC) Self-Insurance Group (PWSIG) casualty pool and workers compensation pool. The two self-insurance programs began operations July 1, 1989 and are licensed by the State Corporation Commission. The FY 15 general fund workers compensation and casualty pool budget is \$5,746,115 and the all funds budget is \$6,161,685. The FY 15 property and miscellaneous insurance budget is \$955,375.

These activities are reported in the internal services fund. Revenues come primarily from other County funds through “premiums” set to cover estimated self-insured claims and liabilities, excess and other insurance premiums and operating expenses. Claims filed or to be filed through the end of the previous fiscal year are accrued liabilities. Each of the programs has sufficient reserves to cover its estimated claims liability.

2. **Unemployment Insurance** - The Virginia Employment Commission (VEC) administers an unemployment insurance program that provides protection against loss of wages to individuals who become unemployed through no fault of their own. The FY 15 unemployment insurance budget is \$125,000.
3. **Medical Insurance Internal Service Fund** - PWC established a health insurance fund to self-insure for employee medical coverage as well as provide fully insured dental, vision, and flexible spending benefits. The fund also provides additional insurance credits for retirees. County-wide medical and dental premiums are paid from the medical insurance internal service fund which is funded primarily from charges to County departments. The FY 15 medical insurance budget is \$58,745,000.
4. **Shift Fleet Management Costs from Unclassified Administration** - A total of \$1,092,448 is shifted from the Unclassified Administration budget to the following agencies in order to accurately reflect fleet management fuel and maintenance costs based on a study of FY 13 actual expenditures: Police (\$665,177), Fire & Rescue (\$344,037), Community Services (\$56,390), Library (\$16,852), and Finance (\$9,992).
5. **Transfer from Adult Detention Center Fund** - The transfer of \$1,302,434 to the general fund from the Adult Detention Center (ADC) is required to compensate the general fund for the cost of implementing the Law Enforcement Officers (LEOS) retirement program for Jail Officers and the Jail Superintendent. The funds are included as revenue in the Total Designated Funding Sources area. Additional information concerning the ADC LEOS retirement program can be found in the General Overview section of the ADC departmental budget.
6. **Funds to Support GASB 45 Requirements** - A total of \$601,000 helps support the Board’s adopted compensation policy for PWC to have a combination of salaries and benefits to attract and retain the most qualified employees including post-employment benefits such as retiree health care credits.
7. **Internal Service Fund (ISF) Technology Billing** - The County allocates all technology costs to agencies through an ISF. The Department of Information Technology (DoIT) annually recalculates each agency’s ISF bill, using the approved cost bases for each technology activity. Technology activities include phone, radio and computer support, business systems support, GIS, web services, capital equipment and administration. In FY 15, the Non-Departmental/Unclassified Administration technology bill increased by \$118,743 to \$789,106.

Attracting and Retaining Quality County Employees

The County’s compensation policy is as follows:

PWC will have a combination of salaries, benefits, employee development and workplace environment that will attract and retain the most qualified employees in order to implement our vision. To accomplish this, the County recognizes the importance of maintaining salaries that are competitive with other Northern Virginia jurisdictions. Our success in implementing this strategy will be measured by our ability to attract quality applicants, retain quality employees and maintain employee satisfaction.

To implement this compensation policy, we will make every effort, within our position classification structure, to maintain salaries comparable to salaries of similar positions in Fairfax and Arlington counties and the City of Alexandria. The County will annually benchmark its starting salaries with the average starting salaries for these three jurisdictions. Since the County’s pay grades are based on the starting salary figure, increases in the starting salary will result in increases throughout the pay grade.

The County’s policy will be implemented through the following components:

1. Market Pay Adjustment

Total Cost	\$0
Supporting Revenue	\$0
Total PWC Cost	\$0

- a. **Market Pay Adjustment** - When an adjustment is required to maintain salaries that are competitive between Prince William and the other Northern Virginia jurisdictions, an across-the-board market pay adjustment will be proposed for all County employees. No funding is included to support a market pay adjustment in FY 15. Market pay adjustments of 2.0% in FY 16 and FY 18 are included in the five year plan. The total general fund cost of market pay adjustments is \$35,236,561 in FY 15-19.
- b. **Sunday and Holiday Pay Increase** - This covers the increased cost of Sunday and holiday pay due to market pay adjustment increases. The total general fund cost is \$690,115 in FY 15-19.

2. Pay for Performance Adjustment

Total Cost	\$5,357,761
Supporting Revenue	\$548,537
Total PWC Cost	\$4,809,224

- a. **Pay for Performance Adjustment** - Funding is included to support a 3.0% pay for performance increase in FY 15. The five year plan funds 3.0% pay for performance increases during FY 17 and FY 19. Pay for performance includes the following:
 - The basic pay for performance increase is calculated on the employee’s current salary/pay as a percentage increase until the employee reaches the maximum salary/pay for that position. Maximum salary/pay scales are not extended based on pay for performance adjustments.
 - “Performance Plus” is a lump-sum award that will be added to the first paycheck the employee receives after his/her evaluation, if the performance is rated higher than the “Fully Achieved” rating. This one-time amount is not added to the employee’s base pay. Employees at the maximum salary/pay for their position (“topped out”) are eligible for this award. Funding to support “Performance Plus” is budgeted in FY 15, FY 17, and FY 19.
 - In years when both pay for performance and market adjustments are approved, all employees will receive the pay plan market adjustment authorized by the Board of County Supervisors (BOCS), except those who receive a “Significantly Below” rating.

The total general fund cost of pay for performance adjustments is \$40,367,055 in FY 15-19.

- b. **Compensation “Rollover”** - Each year compensation actions are rolled over into the next budget year. This includes positions which were funded for a partial year that require a full year budget in the next fiscal year. Pay for performance rollovers are necessary because not all employees receive pay for performance increases at the beginning of the fiscal year. Therefore, a pay for performance increase given halfway through a fiscal year needs to be funded for the entire next fiscal year. This rollover captures the full cost of providing a pay for performance increase to employees. When no pay for performance increase is authorized, little if any compensation rollover funds are added to the budget in the next budget year. The total general fund cost of compensation rollover is \$12,291,264 in FY 15-19.

3. Virginia Retirement System (VRS) and Group Life Insurance Rate Changes

Total Cost	\$2,430,531
Supporting Revenue	\$120,170
Total PWC Cost	\$2,310,361

- **VRS Background** - The Prince William County (PWC) FY 15 VRS rate is 18.49%. This rate includes the employer (13.49%) and employee share (5.0%) of VRS contributions. VRS rates are calculated based on an actuarial valuation of political subdivision contribution rates as of June 30, 2013. In May 1981 the BOCS approved that the employee share of VRS contributions would be paid by the County. From July 4, 1981, through June 30, 2012, the County paid the 5% employee share.
- **2012 Legislative Session Approves VRS Pension Reform** - During FY 12 the Commonwealth of Virginia passed additional VRS legislation that required all individuals in VRS who are employed by local governments to pay the 5% employee contribution effective July 1, 2012. The state provided local governments the option to phase in the 5% VRS contribution paid by employees over a maximum of five years. However, localities must provide a salary increase to offset the mandatory VRS contributions from employees.
- **1% VRS Offset Cost** - \$3,194,599 - PWC elected in the FY 2013 Budget to phase in the 5% employee VRS contribution over a period of five years. Therefore, an annual 1% VRS offset is included in FY 15-17 for the following employees at a total general fund cost of \$28,137,700 in FY 15-19:
 - All VRS Plan 1 employees hired on or before June 30, 2010 will receive a 1% salary increase on July 1, 2014 to help offset their required 3% contribution to VRS.
 - All VRS Plan 2 employees hired between July 1, 2010 and June 30, 2011 will receive a 1% salary increase on July 1, 2014 to help offset their required 5% employee contribution to VRS.
 - VRS Plan 2 employees hired on or after July 1, 2011 will not receive any VRS-related salary increase because they were hired knowing that they are required to make the 5% employee contribution to VRS.
- **VRS Savings - (\$654,529)** - During FY 10 the Commonwealth of Virginia passed legislation that created VRS Plan 2 for employees hired after July 1, 2010 and who were not a member of VRS in a previous job. The BOCS approved the FY 2012 Budget with all Plan 2 employees paying their 5% employee share of VRS.
 PWC will also realize savings as a result of the annual 1% shift in VRS costs from employer to Plan 1 employees as mandated by VRS legislation. Instead of paying the VRS actuarial rate of 18.49% in FY 15, the County will pay a rate of 15.49% because of the cumulative 3% shift to Plan 1 employees (1% shifted per year in FY 13-15). The savings to the County's general fund will increase each year until FY 17 which is when Plan 1 employees reach their mandated 5% contribution to VRS.
 The total general fund savings associated with Plan 2 employees paying their 5% employee share of VRS and Plan 1 employees paying their 5% share of VRS by FY 17 is projected to be \$12,509,435 in FY 15-19.
- **VRS Actuarial Rate Decrease - (\$474,161)** - Separate from the VRS reform legislation passed by the Commonwealth during FY 12, the VRS actuary completed an actuarial valuation of political subdivision contribution rates for FY 15 and FY 17 as of June 30, 2013. As a result of these valuations the PWC contribution rate for FY 15 decreased 0.21% from 13.70% to 13.49% effective July 1, 2014. The rate will remain at 13.49% for FY 16 at no additional cost to the general fund. The VRS rate is projected to decrease further by 1.13% to 12.36% for FY 17 and FY 18 at an additional general fund savings of \$2.4 million per year. No change is projected to VRS rates in FY 19. The combined FY 15 and FY 17 VRS rate decreases will realize additional general fund savings of \$2.8 million per year beginning in FY 17. The total general fund savings associated with the VRS actuarial rate decrease is \$9,392,625 in FY 15-19.

- **Group Life Insurance Rate Increase - \$305,625** - VRS notified the County that the group life insurance rate increased by 0.13% from 1.19% to 1.32% effective July 1, 2014. The rate is projected to remain at 1.32% for the duration of the five year plan. The total general fund cost due to the group life insurance rate increase is \$1,375,045 in FY 15 - 19.
- **VRS Hybrid Disability Insurance Requirement - \$58,997** - As part of VRS pension reform, all non-hazardous duty employees hired on or after January 1, 2014 will become VRS Hybrid Plan members. This plan is a mixture of a defined benefit plan and a defined contribution plan that provides a service retirement option for members as well as an employee investment option. The VRS Hybrid Plan does not have a disability retirement option as does VRS Plan 1 and 2. PWC is required to provide short and long term disability benefits to VRS Hybrid Plan members comparable to a plan offered by the Commonwealth. PWC has elected to use a third party insurance carrier at a rate of 0.59% of estimated hybrid plan payroll at an FY 15 cost of \$58,997. For comparative purposes, the disability program offered by the Commonwealth costs 0.79% of hybrid plan payroll. The total general fund cost of disability insurance for VRS Hybrid Plan employees is \$688,297 in FY 15-19.

4. Supplemental Pension Rate Increase for Police and Fire & Rescue

Total Cost	\$51,876
Supporting Revenue	\$0
Total PWC Cost	\$51,876

a. Description - PWC has a supplemental pension plan for police officers and uniformed fire & rescue personnel. It is a single employer defined benefit retirement plan administered by the Plan's Board of Trustees. Funding for the plan is based on employer contributions at actuarially determined rates as a percentage of payroll in order to accumulate sufficient assets to meet the costs of basic benefits when they are due. Based upon actuarial analysis, the County's contribution for supplemental police and fire retirement increases 0.07% from 1.37% in FY 14 to 1.44% in FY 15 at a cost of \$51,876.

The total general fund cost for the County's increased contribution rate for supplemental police and fire retirement is \$259,380 in FY 15-19.

5. County Health Insurance / Dental Rate Increase

Total Cost	\$626,609
Supporting Revenue	\$64,412
Total PWC Cost	\$562,197

a. Description - The County employer contributions to the Medical Insurance Self-Insurance Internal Service account for Health Insurance and Dental increases by \$626,609.

b. For FY 15 - The County employer share of the contribution increase to the Medical Insurance Self-Insurance Internal Service account is \$626,609 and is required to maintain the stability of the County's self-insurance for health insurance. The increase is due to a 2.7% average increase for the County's health insurance. No increase is projected for dental insurance.

The total general fund cost for the County's employer contribution for health insurance / dental is \$24,983,139 in FY 15 - 19.

6. Retiree Health Care Cost Increase

Total Cost	\$89,163
Supporting Revenue	\$8,165
Total PWC Cost	\$80,998

a. Description - County employees are not provided health insurance coverage upon their retirement. The County Retiree Health Credit Program is available to employees upon separation and retirement from County service. This Retiree Health Credit Program is separate from and in addition to the existing VRS Health Credit Program, which is also totally funded by County contributions. All full-time employees and existing retirees with a minimum of 15 years of County service can receive \$5.50 per month for each year of service, up to a maximum of \$165 per month for 30 years of County service. When the \$45 maximum per month currently offered as part of the State VRS is added, the maximum for 30 years of County service increases to \$210 per month.

- A 5% cost increase of \$89,163 in the retiree health care budget is included to cover projected growth in this benefit due to additional retirees. The amount paid to each individual retiree has not increased.

The total general fund cost to increase the retiree health care budget at 5% per year is \$1,299,061 in FY 15 - 19.

Budget Initiatives

1. County Proffers

Expenditure	\$4,197,343
Revenue	\$4,197,343
General Fund Impact	\$0
FTE Positions	0.00

a. Description - Funding is transferred from proffer accounts to support capital projects. Of this amount, \$2,918,283 is budgeted for transportation projects; \$582,589 for fire & rescue projects; \$315,009 for park projects; \$341,476 for library projects; \$38,900 for stormwater projects; and \$1,086 for a police project identified in the [FY 2015-2020 Capital Improvement Program](#) (CIP). Please refer to the CIP section of this document for additional information regarding proffers and specific projects. This is a one-time transfer and there are no five year plan impacts.

2. General Fund Support for DoIT System Developer Positions

Expenditure	\$493,240
Revenue	\$0
General Fund Impact	\$493,240
FTE Positions	0.00

a. Description - Funding is provided in the general fund Non-Departmental budget to support the addition of four (4.00 FTEs) system developers in the Department of Information Technology's (DoIT) internal service fund. Two of the positions will be assigned to DoIT's Public Safety Applications activity and two will be assigned to their General Government Applications activity. The 2.00 FTEs assigned to public safety applications will replace two sworn officers currently supporting Technology Improvement Plan (TIP) projects. This will allow one sworn police officer and one career firefighter to resume direct response

to community needs. The 2.00 FTEs assigned to general government applications will provide additional capacity to expedite the development of TIP projects. The five year general fund cost of these four positions is \$2,441,048. Please refer to the DoIT budget pages in the General Government section of this document for more information on these positions. Please refer to the [FY 2015-2020 Capital Improvement Program](#) for more information on TIP projects.

3. County Historic Site Improvements

Expenditure	\$314,000
Revenue	\$314,000
General Fund Impact	\$0
FTE Positions	0.00

a. Description - This initiative provides a one-time transfer of funding from the Transient Occupancy Tax for Tourism fund balance to the Department of Public Works Historic Preservation program to support one-time capital improvements at the following County historic sites:

- **Williams Ordinary** - Wall and foundation repair (\$247,000)
- **Bristoe Battlefield Park** - Building demolition and septic and well upgrades (\$59,000)
- **Ben Lomond Historic Site** - Chimney repair (\$8,000)

4. Cable Equipment Grant

Expenditure	\$190,000
Revenue	\$190,000
General Fund Impact	\$0
FTE Positions	0.00

a. Description - An annual 1% cable equipment grant is provided by cable television providers operating in PWC. Grant proceeds must be used for cable-related capital needs. Although not considered general revenue, revenue derived from the grant is shared with Prince William County Schools. Cable grant revenue is expected to increase \$190,000 from \$1,150,000 in FY 14 to \$1,340,000 in FY 15. The total transfer to the Schools will increase \$114,257 from \$652,625 to \$766,882. The total revenue to the County will increase \$75,743 from \$497,375 to \$573,118. Both the County and Schools use cable equipment grant proceeds to support informational programming on their respective access channels. Cable equipment grant receipts are evaluated on an annual basis for potential, future increases.

5. Fuel and Parts Increase

Expenditure	\$119,217
Revenue	\$0
General Fund Impact	\$119,217
FTE Positions	0.00

a. Description - This initiative increases funding for gasoline and diesel fuel (\$87,484) and vehicle parts (\$31,733) in the Fleet internal service fund. This addition is included in the Public Works, Fleet Management program in the Community Development section of this document. The cumulative five year cost to increase the fuel and parts budget is projected to be \$596,085.

6. Proffer Funded Site Inspector

Expenditure	\$115,966
Revenue	\$115,966
General Fund Impact	\$0
FTE Positions	0.00

a. Description - A full-time site inspector is proffered by the developer of Potomac Shores in eastern PWC. The inspector is necessary to mitigate stormwater impacts of the development while it is under construction. Annual funding for the existing position (salary, benefits, vehicle, and other operating costs) is transferred from proffer accounts to the Department of Public Works, Stormwater Infrastructure Management program.

7. Transient Occupancy Tax for Tourism

Expenditure	\$112,215
Revenue	\$63,000
Use of Fund Balance	\$49,215
General Fund Impact	\$0
FTE Positions	0.00

a. Description - Transient Occupancy Tax revenue designated for tourism increases 3.0% or \$63,000 from \$2,106,000 in FY 14 to \$2,169,000 in FY 15. Transient Occupancy Tax (TOT) revenue is derived from a levy on hotels, motels, boarding houses, travel campgrounds and other facilities offering guest rooms rented out for continuous occupancy for fewer than thirty consecutive days. This tax is reinvested to attract and serve more visitors. The portion of the County's TOT revenue designated to support tourism-related expenditures is included under Other Local Taxes within the Funding Sources area of the Expenditure and Revenue Summary. Funding is restricted to a portion of the three cents of each five cents received from TOT revenue collected by the County. The three cents represent 60 percent of total TOT revenue collected and is designated for the promotion of tourism in the County.

The FY 2015 Budget designated TOT fund allocation is shown in the table below:

Table One: Transient Occupancy Tax (TOT) Fund Allocations for FY 2015 Budget	
The FY 15 budget allocates the Transient Occupancy Tax (TOT) funding in the following manner:	Total
1. Transfer to the Convention and Visitors Bureau (CVB)	\$1,211,777
2. Transfer to Public Works/Historic Preservation	\$941,438
3. Dumfries Weems-Botts Museum	\$35,000
4. Prince William Soccer, Inc.	\$25,000
5. Occoquan Mill House Museum	\$5,000
TOT Allocated Total	\$2,218,215
FY 15 TOT Revenue Projection	\$2,169,000
Contribution To / (Use Of) TOT Fund Balance	(\$49,215)

Transient occupancy tax expenditures for tourism in the FY 2015 Budget total \$2,218,215 and are allocated as follows:

1. The FY 2015 Budget for the Prince William/Manassas Convention and Visitors Bureau (CVB) is \$1,211,777 which increases \$112,965 or 10.3% over the FY 14 budget of \$1,098,812. The increased funding includes a 3.0% operating increase (\$32,965) as well as one-time funding for marketing research (\$33,000) and a sports tourism initiative (\$47,000). The \$112,965 increase to the CVB is funded by the \$63,000 revenue increase in FY 15 TOT funding; a one-time use of TOT fund balance (\$49,215); and a \$750 shift of previously unallocated TOT funding. Additional information on this addition can be found in the CVB budget pages in the Community Development section.
2. The FY 2015 Budget provided to the Public Works, Historic Preservation program remains unchanged from FY 14. The total revenue for the Historic Preservation program is \$941,438.
3. The FY 2015 Budget for the Dumfries Weems-Botts Museum, Prince William Soccer, Inc. and Occoquan Mill House Museum are unchanged from FY 14.

8. Unemployment Insurance Increase

Expenditure	\$50,000
Revenue	\$0
General Fund Impact	\$50,000
FTE Positions	0.00

- b. Description** - In FY 14, the Unemployment Insurance budget was reduced \$75,000 based on FY 11 (\$85,995) and FY 12 (\$49,684) actual expenditures. However, FY 13 actual expenditures were \$148,974 and the average quarterly payment to the Virginia Employment Commission (VEC) has been approximately \$34,000. In FY 15, the Unemployment Insurance budget increases \$50,000 from \$75,000 to \$125,000 in order to accurately reflect recent payment activity to VEC.

Budget Shift

1. Virginia Line of Duty Act (LODA)

Budget Shift	(\$700,000)
Agency Impact	(\$700,000)
FTE Positions	0.00

- a. Description** - This budget shift decreases the Non-Departmental budget by \$700,000 and transfers the funding to public safety agencies in support of LODA costs. Individuals or survivors of public safety officers or firefighters with the Commonwealth of Virginia or one of its political subdivisions who are disabled or die in the line of duty may be eligible for benefits under LODA. Beginning in FY 12, the Commonwealth mandated all political subdivision employers with employees covered under LODA to pay contributions for the cost of the program. Prior to FY 12, the program was funded by the Commonwealth. Funds were originally budgeted in Non-Departmental in FY 12 because public safety costs were not yet determined on an agency basis. The FY 15 Budget includes LODA increases necessary to pre-fund the LODA trust in accordance with Governmental Accounting Standards Board (GASB) standards for the following public safety agencies:

Table Two: LODA Cost Summary	
General Fund	Total
Police	\$1,222,100
Fire & Rescue	\$704,000
Sheriff	\$191,400
Adult Detention Center	\$83,482
Non-Departmental Shift	(\$700,000)
General Fund Total	\$1,500,982
Other Funds	
Fire & Rescue Volunteers	\$625,900
Adult Detention Center	\$93,800
Other Funds Total	\$719,700
Grand Total (All Funds)	\$2,220,682

