

FY 2011 ADOPTED SUMMARY OF EMPLOYEE BENEFIT COSTS BY CATEGORY

BENEFIT CATEGORY	FY 2009 Actual	FY 2010 Adopted Budget Plan	FY 2010 Revised Budget Plan	FY 2011 Advertised Budget Plan	FY 2011 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
FRINGE BENEFITS							
Group Health Insurance							
Expenditures	\$68,806,223	\$75,246,768	\$71,555,994	\$74,513,747	\$74,513,747	\$2,957,753	4.1%
Reimbursements	(10,601,537)	(6,666,311)	(6,666,311)	(6,303,742)	(6,303,742)	362,569	(5.4%)
Net Cost	\$58,204,686	\$68,580,457	\$64,889,683	\$68,210,005	\$68,210,005	\$3,320,322	5.1%
Dental Insurance							
Expenditures	\$4,614,381	\$4,886,729	\$4,837,349	\$4,929,540	\$4,929,540	\$92,191	1.9%
Reimbursements	(1,611,681)	(1,660,867)	(1,710,867)	(1,901,039)	(1,901,039)	(190,172)	11.1%
Net Cost	\$3,002,700	\$3,225,862	\$3,126,482	\$3,028,501	\$3,028,501	(\$97,981)	(3.1%)
Group Life Insurance							
Expenditures	\$3,171,791	\$3,272,624	\$3,273,008	\$3,350,337	\$3,350,337	\$77,329	2.4%
Reimbursements	(1,232,192)	(1,273,870)	(1,273,870)	(1,416,940)	(1,416,940)	(143,070)	11.2%
Net Cost	\$1,939,599	\$1,998,754	\$1,999,138	\$1,933,397	\$1,933,397	(\$65,741)	(3.3%)
FICA							
Expenditures	\$57,072,993	\$60,558,285	\$57,482,796	\$58,111,234	\$58,111,234	\$628,438	1.1%
Reimbursements	(14,730,289)	(15,101,414)	(15,401,414)	(15,410,323)	(15,410,323)	(8,909)	0.1%
Net Cost	\$42,342,704	\$45,456,871	\$42,081,382	\$42,700,911	\$42,700,911	\$619,529	1.5%
Employees' Retirement							
Expenditures	\$46,093,913	\$48,056,313	\$67,065,641	\$70,133,160	\$70,133,160	\$3,067,519	4.6%
Reimbursements	(14,464,673)	(14,996,168)	(15,496,168)	(25,000,626)	(25,000,626)	(9,504,458)	61.3%
Net Cost	\$31,629,240	\$33,060,145	\$51,569,473	\$45,132,534	\$45,132,534	(\$6,436,939)	(12.5%)
Uniformed Retirement							
Expenditures	\$40,855,101	\$40,674,834	\$40,674,834	\$45,455,503	\$45,455,503	\$4,780,669	11.8%
Reimbursements	(2,475,027)	(2,235,420)	(2,235,420)	(3,157,184)	(3,157,184)	(921,764)	41.2%
Net Cost	\$38,380,074	\$38,439,414	\$38,439,414	\$42,298,319	\$42,298,319	\$3,858,905	10.0%
Police Retirement							
Expenditures	\$23,508,402	\$23,881,048	\$23,881,048	\$29,049,707	\$29,049,707	\$5,168,659	21.6%
Reimbursements	(75,896)	(73,677)	(73,677)	(37,777)	(37,777)	35,900	(48.7%)
Net Cost	\$23,432,506	\$23,807,371	\$23,807,371	\$29,011,930	\$29,011,930	\$5,204,559	21.9%
Virginia Retirement System	\$1,013,811	\$1,328,194	\$1,128,194	\$908,541	\$908,541	(\$219,653)	(19.5%)
Unemployment Compensation	\$478,322	\$1,498,610	\$998,610	\$729,662	\$729,662	(\$268,948)	(26.9%)
Capital Project Reimbursements	(\$1,540,793)	(\$916,392)	(\$916,392)	(\$781,622)	(\$781,622)	\$134,770	(14.7%)
Language Proficiency Pay	\$422,020	\$406,879	\$406,879	\$454,500	454,500	\$47,621	11.7%
Total Fringe Benefits:							
Expenditures	\$246,036,957	\$259,810,284	\$271,304,353	\$287,635,931	\$287,635,931	\$16,331,578	6.0%
Reimbursements	(46,732,088)	(42,924,119)	(43,774,119)	(54,009,253)	(54,009,253)	(10,235,134)	23.4%
Total Fringe Benefits	\$199,304,869	\$216,886,165	\$227,530,234	\$233,626,678	\$233,626,678	\$6,096,444	2.7%
OPERATING EXPENSES							
Tuition/Training	\$1,479,796	\$822,850	\$2,093,682	\$822,850	\$822,850	(\$1,270,832)	(60.7%)
Employees Advisory Council	39,942	35,011	35,011	31,178	31,178	(3,833)	(10.9%)
Employee Assistance Program	325,411	314,915	314,915	324,178	324,178	9,263	2.9%
Total Operating Expenses	\$1,845,149	\$1,172,776	\$2,443,608	\$1,178,206	\$1,178,206	(\$1,265,402)	(51.8%)
TOTAL EXPENDITURES	\$247,882,106	\$260,983,060	\$273,747,961	\$288,814,137	\$288,814,137	\$15,066,176	5.5%
TOTAL REIMBURSEMENTS	(\$46,732,088)	(\$42,924,119)	(\$43,774,119)	(\$54,009,253)	(\$54,009,253)	(\$10,235,134)	23.4%
NET COST TO THE COUNTY	\$201,150,018	\$218,058,941	\$229,973,842	\$234,804,884	\$234,804,884	\$4,831,042	2.1%