

## FY 2011 ADVERTISED 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	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>FRINGE BENEFITS</b>						
<b>Group Health Insurance</b>						
Expenditures	\$68,806,223	\$75,246,768	\$75,255,994	\$74,513,747	(\$742,247)	(1.0%)
Reimbursements	(10,601,537)	(6,666,311)	(6,666,311)	(6,303,742)	362,569	(5.4%)
<b>Net Cost</b>	<b>\$58,204,686</b>	<b>\$68,580,457</b>	<b>\$68,589,683</b>	<b>\$68,210,005</b>	<b>(\$379,678)</b>	<b>(0.6%)</b>
<b>Dental Insurance</b>						
Expenditures	\$4,614,381	\$4,886,729	\$4,887,349	\$4,929,540	\$42,191	0.9%
Reimbursements	(1,611,681)	(1,660,867)	(1,660,867)	(1,901,039)	(240,172)	14.5%
<b>Net Cost</b>	<b>\$3,002,700</b>	<b>\$3,225,862</b>	<b>\$3,226,482</b>	<b>\$3,028,501</b>	<b>(\$197,981)</b>	<b>(6.1%)</b>
<b>Group Life Insurance</b>						
Expenditures	\$3,171,791	\$3,272,624	\$3,273,008	\$3,350,337	\$77,329	2.4%
Reimbursements	(1,232,192)	(1,273,870)	(1,273,870)	(1,416,940)	(143,070)	11.2%
<b>Net Cost</b>	<b>\$1,939,599</b>	<b>\$1,998,754</b>	<b>\$1,999,138</b>	<b>\$1,933,397</b>	<b>(\$65,741)</b>	<b>(3.3%)</b>
<b>FICA</b>						
Expenditures	\$57,072,993	\$60,558,285	\$60,565,634	\$58,111,234	(\$2,454,400)	(4.1%)
Reimbursements	(14,730,289)	(15,101,414)	(15,101,414)	(15,410,323)	(308,909)	2.0%
<b>Net Cost</b>	<b>\$42,342,704</b>	<b>\$45,456,871</b>	<b>\$45,464,220</b>	<b>\$42,700,911</b>	<b>(\$2,763,309)</b>	<b>(6.1%)</b>
<b>Employees' Retirement</b>						
Expenditures	\$46,093,913	\$48,056,313	\$68,065,641	\$70,133,160	\$2,067,519	3.0%
Reimbursements	(14,464,673)	(14,996,168)	(14,996,168)	(25,000,626)	(10,004,458)	66.7%
<b>Net Cost</b>	<b>\$31,629,240</b>	<b>\$33,060,145</b>	<b>\$53,069,473</b>	<b>\$45,132,534</b>	<b>(\$7,936,939)</b>	<b>(15.0%)</b>
<b>Uniformed Retirement</b>						
Expenditures	\$40,855,101	\$40,674,834	\$40,674,834	\$45,455,503	\$4,780,669	11.8%
Reimbursements	(2,475,027)	(2,235,420)	(2,235,420)	(3,157,184)	(921,764)	41.2%
<b>Net Cost</b>	<b>\$38,380,074</b>	<b>\$38,439,414</b>	<b>\$38,439,414</b>	<b>\$42,298,319</b>	<b>\$3,858,905</b>	<b>10.0%</b>
<b>Police Retirement</b>						
Expenditures	\$23,508,402	\$23,881,048	\$23,881,048	\$29,049,707	\$5,168,659	21.6%
Reimbursements	(75,896)	(73,677)	(73,677)	(37,777)	35,900	(48.7%)
<b>Net Cost</b>	<b>\$23,432,506</b>	<b>\$23,807,371</b>	<b>\$23,807,371</b>	<b>\$29,011,930</b>	<b>\$5,204,559</b>	<b>21.9%</b>
<b>Virginia Retirement System</b>	<b>\$1,013,811</b>	<b>\$1,328,194</b>	<b>\$1,328,194</b>	<b>\$908,541</b>	<b>(\$419,653)</b>	<b>(31.6%)</b>
<b>Unemployment Compensation</b>	<b>\$478,322</b>	<b>\$1,498,610</b>	<b>\$1,498,610</b>	<b>\$729,662</b>	<b>(\$768,948)</b>	<b>(51.3%)</b>
<b>Capital Project Reimbursements</b>	<b>(\$1,540,793)</b>	<b>(\$916,392)</b>	<b>(\$916,392)</b>	<b>(\$781,622)</b>	<b>\$134,770</b>	<b>(14.7%)</b>
<b>Language Proficiency Pay</b>	<b>\$422,020</b>	<b>\$406,879</b>	<b>\$406,879</b>	<b>\$454,500</b>	<b>\$47,621</b>	<b>11.7%</b>
<b>Total Fringe Benefits:</b>						
Expenditures	\$246,036,957	\$259,810,284	\$279,837,191	\$287,635,931	\$7,798,740	2.8%
Reimbursements	(46,732,088)	(42,924,119)	(42,924,119)	(54,009,253)	(11,085,134)	25.8%
<b>Total Fringe Benefits</b>	<b>\$199,304,869</b>	<b>\$216,886,165</b>	<b>\$236,913,072</b>	<b>\$233,626,678</b>	<b>(\$3,286,394)</b>	<b>(1.4%)</b>
<b>OPERATING EXPENSES</b>						
Tuition/Training	\$1,479,796	\$822,850	\$2,093,682	\$822,850	(\$1,270,832)	(60.7%)
Employees Advisory Council	39,942	35,011	35,011	31,178	(3,833)	(10.9%)
Employee Assistance Program	325,411	314,915	314,915	324,178	9,263	2.9%
<b>Total Operating Expenses</b>	<b>\$1,845,149</b>	<b>\$1,172,776</b>	<b>\$2,443,608</b>	<b>\$1,178,206</b>	<b>(\$1,265,402)</b>	<b>(51.8%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$247,882,106</b>	<b>\$260,983,060</b>	<b>\$282,280,799</b>	<b>\$288,814,137</b>	<b>\$6,533,338</b>	<b>2.3%</b>
<b>TOTAL REIMBURSEMENTS</b>	<b>(\$46,732,088)</b>	<b>(\$42,924,119)</b>	<b>(\$42,924,119)</b>	<b>(\$54,009,253)</b>	<b>(\$11,085,134)</b>	<b>25.8%</b>
<b>NET COST TO THE COUNTY</b>	<b>\$201,150,018</b>	<b>\$218,058,941</b>	<b>\$239,356,680</b>	<b>\$234,804,884</b>	<b>(\$4,551,796)</b>	<b>(1.9%)</b>