

**FY 2012 ADOPTED
SUMMARY OF EMPLOYEE BENEFIT COSTS BY CATEGORY**

BENEFIT CATEGORY	FY 2010 Actual	FY 2011 Adopted Budget Plan	FY 2011 Revised Budget Plan	FY 2012 Advertised Budget Plan	FY 2012 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
FRINGE BENEFITS							
Group Health Insurance							
Expenditures	\$68,306,894	\$74,513,747	\$76,768,249	\$84,379,899	\$84,318,386	\$7,550,137	9.8%
Reimbursements	(5,804,922)	(6,303,742)	(6,305,820)	(6,287,132)	(6,291,564)	14,256	(0.2%)
Net Cost	\$62,501,972	\$68,210,005	\$70,462,429	\$78,092,767	\$78,026,822	\$7,564,393	10.7%
Dental Insurance							
Expenditures	\$4,826,298	\$4,929,540	\$4,932,409	\$5,134,298	\$5,131,684	\$199,275	4.0%
Reimbursements	(1,814,548)	(1,901,039)	(1,901,732)	(1,920,838)	(1,922,884)	(21,152)	1.1%
Net Cost	\$3,011,750	\$3,028,501	\$3,030,677	\$3,213,460	\$3,208,800	\$178,123	5.9%
Group Life Insurance							
Expenditures	\$3,254,922	\$3,350,337	\$3,352,802	\$3,461,384	\$3,460,117	\$107,315	3.2%
Reimbursements	(1,326,712)	(1,416,940)	(1,417,439)	(1,429,819)	(1,430,812)	(13,373)	0.9%
Net Cost	\$1,928,210	\$1,933,397	\$1,935,363	\$2,031,565	\$2,029,305	\$93,942	4.9%
FICA							
Expenditures	\$56,907,867	\$58,111,234	\$58,153,126	\$58,927,986	\$58,856,677	\$703,551	1.2%
Reimbursements	(15,616,516)	(15,410,323)	(15,418,802)	(15,664,285)	(15,683,253)	(264,451)	1.7%
Net Cost	\$41,291,351	\$42,700,911	\$42,734,324	\$43,263,701	\$43,173,424	\$439,100	1.0%
Employees' Retirement							
Expenditures	\$46,139,349	\$70,133,160	\$70,213,661	\$83,312,528	\$83,258,022	\$13,044,361	18.6%
Reimbursements	(15,524,844)	(25,000,626)	(25,016,918)	(27,351,304)	(27,393,951)	(2,377,033)	9.5%
Net Cost	\$30,614,505	\$45,132,534	\$45,196,743	\$55,961,224	\$55,864,071	\$10,667,328	23.6%
Uniformed Retirement							
Expenditures	\$40,771,184	\$45,455,503	\$45,455,503	\$50,121,640	\$50,121,640	\$4,666,137	10.3%
Reimbursements	(2,648,961)	(3,157,184)	(3,157,184)	(3,296,051)	(3,296,051)	(138,867)	4.4%
Net Cost	\$38,122,223	\$42,298,319	\$42,298,319	\$46,825,589	\$46,825,589	\$4,527,270	10.7%
Police Retirement							
Expenditures	\$23,766,626	\$29,049,707	\$29,049,707	\$31,954,831	\$31,954,831	\$2,905,124	10.0%
Reimbursements	(12,667)	(37,777)	(37,777)	0	0	37,777	(100.0%)
Net Cost	\$23,753,959	\$29,011,930	\$29,011,930	\$31,954,831	\$31,954,831	\$2,942,901	10.1%
Retirement Reserve							
	\$0	\$0	\$15,000,000	\$0	\$0	(\$15,000,000)	(100.0%)
Virginia Retirement System							
	\$791,166	\$908,541	\$908,541	\$770,125	\$770,125	(\$138,416)	(15.2%)
Line of Duty							
	\$0	\$0	\$0	\$575,000	\$575,000	\$575,000	-
Flexible Spending Accounts							
	\$0	\$0	\$0	\$125,000	\$125,000	\$125,000	-
Unemployment Compensation							
	\$695,171	\$729,662	\$729,662	\$727,894	\$727,894	(\$1,768)	(0.2%)
Capital Project Reimbursements							
	(\$1,401,196)	(\$781,622)	(\$781,622)	(\$868,667)	(\$868,667)	(\$87,045)	11.1%
Language Proficiency Pay							
	\$461,005	\$454,500	\$454,500	\$478,667	\$478,667	\$24,167	5.3%
Total Fringe Benefits:							
Expenditures	\$245,920,482	\$287,635,931	\$305,018,160	\$319,969,252	\$319,778,043	\$14,759,883	4.8%
Reimbursements	(44,150,366)	(54,009,253)	(54,037,294)	(56,818,096)	(56,887,182)	(2,849,888)	5.3%
Total Fringe Benefits	\$201,770,116	\$233,626,678	\$250,980,866	\$263,151,156	\$262,890,861	\$11,909,995	4.7%
OPERATING EXPENSES							
Training/Task Forces	\$765,810	\$822,850	\$2,144,390	\$822,850	\$822,850	(\$1,321,540)	(61.6%)
Employees Advisory Council	35,011	31,178	31,178	29,814	29,814	(1,364)	(4.4%)
Employee Assistance Program	312,237	324,178	324,178	330,986	330,986	6,808	2.1%
Total Operating Expenses	\$1,113,058	\$1,178,206	\$2,499,746	\$1,183,650	\$1,183,650	(\$1,316,096)	(52.6%)
TOTAL EXPENDITURES	\$247,033,540	\$288,814,137	\$307,517,906	\$321,152,902	\$320,961,693	\$13,443,787	4.4%
TOTAL REIMBURSEMENTS	(\$44,150,366)	(\$54,009,253)	(\$54,037,294)	(\$56,818,096)	(\$56,887,182)	(\$2,849,888)	5.3%
NET COST TO THE COUNTY	\$202,883,174	\$234,804,884	\$253,480,612	\$264,334,806	\$264,074,511	\$10,593,899	4.2%