

## FY 2012 ADVERTISED 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	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>FRINGE BENEFITS</b>						
<b>Group Health Insurance</b>						
Expenditures	\$68,306,894	\$74,513,747	\$76,768,249	\$84,379,899	\$7,611,650	9.9%
Reimbursements	(5,804,922)	(6,303,742)	(6,305,820)	(6,287,132)	18,688	(0.3%)
<b>Net Cost</b>	<b>\$62,501,972</b>	<b>\$68,210,005</b>	<b>\$70,462,429</b>	<b>\$78,092,767</b>	<b>\$7,630,338</b>	<b>10.8%</b>
<b>Dental Insurance</b>						
Expenditures	\$4,826,298	\$4,929,540	\$4,932,409	\$5,134,298	\$201,889	4.1%
Reimbursements	(1,814,548)	(1,901,039)	(1,901,732)	(1,920,838)	(19,106)	1.0%
<b>Net Cost</b>	<b>\$3,011,750</b>	<b>\$3,028,501</b>	<b>\$3,030,677</b>	<b>\$3,213,460</b>	<b>\$182,783</b>	<b>6.0%</b>
<b>Group Life Insurance</b>						
Expenditures	\$3,254,922	\$3,350,337	\$3,352,802	\$3,461,384	\$108,582	3.2%
Reimbursements	(1,326,712)	(1,416,940)	(1,417,439)	(1,429,819)	(12,380)	0.9%
<b>Net Cost</b>	<b>\$1,928,210</b>	<b>\$1,933,397</b>	<b>\$1,935,363</b>	<b>\$2,031,565</b>	<b>\$96,202</b>	<b>5.0%</b>
<b>FICA</b>						
Expenditures	\$56,907,867	\$58,111,234	\$58,153,126	\$58,927,986	\$774,860	1.3%
Reimbursements	(15,616,516)	(15,410,323)	(15,418,802)	(15,664,285)	(245,483)	1.6%
<b>Net Cost</b>	<b>\$41,291,351</b>	<b>\$42,700,911</b>	<b>\$42,734,324</b>	<b>\$43,263,701</b>	<b>\$529,377</b>	<b>1.2%</b>
<b>Employees' Retirement</b>						
Expenditures	\$46,139,349	\$70,133,160	\$70,213,661	\$83,312,528	\$13,098,867	18.7%
Reimbursements	(15,524,844)	(25,000,626)	(25,016,918)	(27,351,304)	(2,334,386)	9.3%
<b>Net Cost</b>	<b>\$30,614,505</b>	<b>\$45,132,534</b>	<b>\$45,196,743</b>	<b>\$55,961,224</b>	<b>\$10,764,481</b>	<b>23.8%</b>
<b>Uniformed Retirement</b>						
Expenditures	\$40,771,184	\$45,455,503	\$45,455,503	\$50,121,640	\$4,666,137	10.3%
Reimbursements	(2,648,961)	(3,157,184)	(3,157,184)	(3,296,051)	(138,867)	4.4%
<b>Net Cost</b>	<b>\$38,122,223</b>	<b>\$42,298,319</b>	<b>\$42,298,319</b>	<b>\$46,825,589</b>	<b>\$4,527,270</b>	<b>10.7%</b>
<b>Police Retirement</b>						
Expenditures	\$23,766,626	\$29,049,707	\$29,049,707	\$31,954,831	\$2,905,124	10.0%
Reimbursements	(12,667)	(37,777)	(37,777)	0	37,777	(100.0%)
<b>Net Cost</b>	<b>\$23,753,959</b>	<b>\$29,011,930</b>	<b>\$29,011,930</b>	<b>\$31,954,831</b>	<b>\$2,942,901</b>	<b>10.1%</b>
Retirement Reserve	\$0	\$0	\$15,000,000	\$0	(\$15,000,000)	(100.0%)
Virginia Retirement System	\$791,166	\$908,541	\$908,541	\$770,125	(\$138,416)	(15.2%)
Line of Duty	\$0	\$0	\$0	\$575,000	\$575,000	-
Flexible Spending Accounts	\$0	\$0	\$0	\$125,000	\$125,000	-
Unemployment Compensation	\$695,171	\$729,662	\$729,662	\$727,894	(\$1,768)	(0.2%)
Capital Project Reimbursements	(\$1,401,196)	(\$781,622)	(\$781,622)	(\$868,667)	(\$87,045)	11.1%
Language Proficiency Pay	\$461,005	\$454,500	\$454,500	\$478,667	\$24,167	5.3%
<b>Total Fringe Benefits:</b>						
Expenditures	\$245,920,482	\$287,635,931	\$305,018,160	\$319,969,252	\$14,951,092	4.9%
Reimbursements	(44,150,366)	(54,009,253)	(54,037,294)	(56,818,096)	(2,780,802)	5.1%
<b>Total Fringe Benefits</b>	<b>\$201,770,116</b>	<b>\$233,626,678</b>	<b>\$250,980,866</b>	<b>\$263,151,156</b>	<b>\$12,170,290</b>	<b>4.8%</b>
<b>OPERATING EXPENSES</b>						
Training/Task Forces	\$765,810	\$822,850	\$2,144,390	\$822,850	(\$1,321,540)	(61.6%)
Employees Advisory Council	35,011	31,178	31,178	29,814	(1,364)	(4.4%)
Employee Assistance Program	312,237	324,178	324,178	330,986	6,808	2.1%
<b>Total Operating Expenses</b>	<b>\$1,113,058</b>	<b>\$1,178,206</b>	<b>\$2,499,746</b>	<b>\$1,183,650</b>	<b>(\$1,316,096)</b>	<b>(52.6%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$247,033,540</b>	<b>\$288,814,137</b>	<b>\$307,517,906</b>	<b>\$321,152,902</b>	<b>\$13,634,996</b>	<b>4.4%</b>
<b>TOTAL REIMBURSEMENTS</b>	<b>(\$44,150,366)</b>	<b>(\$54,009,253)</b>	<b>(\$54,037,294)</b>	<b>(\$56,818,096)</b>	<b>(\$2,780,802)</b>	<b>5.1%</b>
<b>NET COST TO THE COUNTY</b>	<b>\$202,883,174</b>	<b>\$234,804,884</b>	<b>\$253,480,612</b>	<b>\$264,334,806</b>	<b>\$10,854,194</b>	<b>4.3%</b>