

FY 2013 ADOPTED SUMMARY OF EMPLOYEE BENEFIT COSTS BY CATEGORY

BENEFIT CATEGORY	FY 2011 Actual	FY 2012 Adopted Budget Plan	FY 2012 Revised Budget Plan	FY 2013 Advertised Budget Plan	FY 2013 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
FRINGE BENEFITS							
Group Health Insurance							
Expenditures	\$76,215,780	\$84,318,386	\$84,318,386	\$91,809,340	\$90,977,418	\$6,659,032	7.9%
Reimbursements	(6,029,723)	(6,291,564)	(6,291,564)	(7,634,417)	(7,562,107)	(1,270,543)	20.2%
Net Cost	\$70,186,057	\$78,026,822	\$78,026,822	\$84,174,923	\$83,415,311	\$5,388,489	6.9%
Dental Insurance							
Expenditures	\$5,041,580	\$5,131,684	\$5,131,684	\$5,398,486	\$5,401,065	\$269,381	5.2%
Reimbursements	(1,969,533)	(1,922,884)	(1,922,884)	(2,250,274)	(2,250,274)	(327,390)	17.0%
Net Cost	\$3,072,047	\$3,208,800	\$3,208,800	\$3,148,212	\$3,150,791	(\$58,009)	(1.8%)
Group Life Insurance							
Expenditures	\$3,347,619	\$3,460,117	\$3,460,117	\$3,539,076	\$3,540,371	\$80,254	2.3%
Reimbursements	(1,427,371)	(1,430,812)	(1,430,812)	(1,609,945)	(1,609,945)	(179,133)	12.5%
Net Cost	\$1,920,248	\$2,029,305	\$2,029,305	\$1,929,131	\$1,930,426	(\$98,879)	(4.9%)
FICA							
Expenditures	\$56,013,397	\$58,856,677	\$58,377,098	\$59,882,075	\$60,625,559	\$2,248,461	3.9%
Reimbursements	(15,594,996)	(15,683,253)	(15,912,450)	(16,260,592)	(16,260,592)	(348,142)	2.2%
Net Cost	\$40,418,401	\$43,173,424	\$42,464,648	\$43,621,483	\$44,364,967	\$1,900,319	4.5%
Employees' Retirement							
Expenditures	\$69,720,292	\$83,258,022	\$84,289,362	\$95,430,442	\$96,439,747	\$12,150,385	14.4%
Reimbursements	(23,547,358)	(27,393,951)	(27,820,218)	(30,830,160)	(30,830,160)	(3,009,942)	10.8%
Net Cost	\$46,172,934	\$55,864,071	\$56,469,144	\$64,600,282	\$65,609,587	\$9,140,443	16.2%
Uniformed Retirement							
Expenditures	\$45,817,015	\$50,121,640	\$50,521,484	\$52,932,388	\$54,002,191	\$3,480,707	6.9%
Reimbursements	(2,990,534)	(3,296,051)	(3,344,167)	(3,473,293)	(3,473,293)	(129,126)	3.9%
Net Cost	\$42,826,481	\$46,825,589	\$47,177,317	\$49,459,095	\$50,528,898	\$3,351,581	7.1%
Police Retirement							
Expenditures	\$29,174,611	\$31,954,831	\$32,159,999	\$34,596,023	\$35,327,877	\$3,167,878	9.9%
Reimbursements	0	0	0	0	0	0	-
Net Cost	\$29,174,611	\$31,954,831	\$32,159,999	\$34,596,023	\$35,327,877	\$3,167,878	9.9%

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Virginia Retirement System	\$466,743	\$770,125	\$642,642	\$519,325	\$519,325	(\$123,317)	(19.2%)
Line of Duty	\$2,155	\$575,000	\$575,000	\$700,000	\$700,000	\$125,000	21.7%
Flexible Spending Accounts	\$0	\$125,000	\$125,000	\$125,000	\$125,000	\$0	0.0%
Unemployment Compensation	\$659,037	\$727,894	\$548,530	\$403,686	\$403,686	(\$144,844)	(26.4%)
Capital Project Reimbursements	(\$1,432,712)	(\$868,667)	(\$868,667)	(\$1,056,723)	(\$1,056,723)	(\$188,056)	21.6%
Language Proficiency Pay	\$487,135	\$478,667	\$478,667	\$483,915	\$483,915	\$5,248	1.1%
Total Fringe Benefits:							
Expenditures	\$286,945,364	\$319,778,043	\$320,627,969	\$345,819,756	\$348,546,154	\$27,918,185	8.7%
Reimbursements	(52,992,227)	(56,887,182)	(57,590,762)	(63,115,404)	(63,043,094)	(5,452,332)	9.5%
Total Fringe Benefits	\$233,953,137	\$262,890,861	\$263,037,207	\$282,704,352	\$285,503,060	\$22,465,853	8.5%
OPERATING EXPENSES							
Training/Task Forces	\$933,575	\$822,850	\$2,475,350	\$1,182,850	\$1,182,850	(\$1,292,500)	(52.2%)
Employees Advisory Council	31,178	29,814	29,814	0	0	(29,814)	(100.0%)
Employee Assistance Program	315,225	330,986	330,986	330,986	330,986	0	0.0%
Total Operating Expenses	\$1,279,978	\$1,183,650	\$2,836,150	\$1,513,836	\$1,513,836	(\$1,322,314)	(46.6%)
TOTAL EXPENDITURES	\$288,225,342	\$320,961,693	\$323,464,119	\$347,333,592	\$350,059,990	\$26,595,871	8.2%
TOTAL REIMBURSEMENTS	(\$52,992,227)	(\$56,887,182)	(\$57,590,762)	(\$63,115,404)	(\$63,043,094)	(\$5,452,332)	9.5%
NET COST TO THE COUNTY	\$235,233,115	\$264,074,511	\$265,873,357	\$284,218,188	\$287,016,896	\$21,143,539	8.0%