

FY 2013 ADVERTISED 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	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
FRINGE BENEFITS						
Group Health Insurance						
Expenditures	\$76,215,780	\$84,318,386	\$84,318,386	\$91,814,126	\$7,495,740	8.9%
Reimbursements	(6,029,723)	(6,291,564)	(6,291,564)	(7,639,203)	(1,347,639)	21.4%
Net Cost	\$70,186,057	\$78,026,822	\$78,026,822	\$84,174,923	\$6,148,101	7.9%
Dental Insurance						
Expenditures	\$5,041,580	\$5,131,684	\$5,131,684	\$5,400,013	\$268,329	5.2%
Reimbursements	(1,969,533)	(1,922,884)	(1,922,884)	(2,251,800)	(328,916)	17.1%
Net Cost	\$3,072,047	\$3,208,800	\$3,208,800	\$3,148,213	(\$60,587)	(1.9%)
Group Life Insurance						
Expenditures	\$3,347,619	\$3,460,117	\$3,460,117	\$3,539,841	\$79,724	2.3%
Reimbursements	(1,427,371)	(1,430,812)	(1,430,812)	(1,610,711)	(179,899)	12.6%
Net Cost	\$1,920,248	\$2,029,305	\$2,029,305	\$1,929,130	(\$100,175)	(4.9%)
FICA						
Expenditures	\$56,013,397	\$58,856,677	\$60,005,974	\$59,717,309	(\$288,665)	(0.5%)
Reimbursements	(15,594,996)	(15,683,253)	(15,912,450)	(16,275,253)	(362,803)	2.3%
Net Cost	\$40,418,401	\$43,173,424	\$44,093,524	\$43,442,056	(\$651,468)	(1.5%)
Employees' Retirement						
Expenditures	\$69,720,292	\$83,258,022	\$84,667,243	\$95,466,950	\$10,799,707	12.8%
Reimbursements	(23,547,358)	(27,393,954)	(27,820,218)	(30,866,668)	(3,046,450)	11.0%
Net Cost	\$46,172,934	\$55,864,071	\$56,847,025	\$64,600,282	\$7,753,257	13.6%
Unformed Retirement						
Expenditures	\$45,817,015	\$50,121,640	\$50,900,211	\$52,932,388	\$2,032,177	4.0%
Reimbursements	(2,990,534)	(3,296,051)	(3,344,167)	(3,473,293)	(129,126)	3.9%
Net Cost	\$42,826,481	\$46,825,589	\$47,556,044	\$49,459,095	\$1,903,051	4.0%
Police Retirement						
Expenditures	\$29,174,611	\$31,954,831	\$32,467,668	\$34,596,023	\$2,128,355	6.6%
Reimbursements	0	0	0	0	0	-
Net Cost	\$29,174,611	\$31,954,831	\$32,467,668	\$34,596,023	\$2,128,355	6.6%
Retirement Reserve	\$0	\$0	\$0	\$0	\$0	-
Virginia Retirement System	\$466,743	\$770,125	\$770,125	\$519,325	(\$250,800)	(32.6%)
Line of Duty	\$2,155	\$575,000	\$575,000	\$700,000	\$125,000	21.7%
Flexible Spending Accounts	\$0	\$125,000	\$125,000	\$125,000	\$0	0.0%
Unemployment Compensation	\$659,037	\$727,894	\$727,894	\$403,686	(\$324,208)	(44.5%)
Capital Project Reimbursements	(\$1,432,712)	(\$868,667)	(\$868,667)	(\$1,056,723)	(\$188,056)	21.6%
Language Proficiency Pay	\$487,135	\$478,667	\$478,667	\$483,915	\$5,248	1.1%
Total Fringe Benefits:						
Expenditures	\$286,945,364	\$319,778,043	\$323,627,969	\$345,698,576	\$22,070,607	6.8%
Reimbursements	(52,992,227)	(56,887,182)	(57,590,762)	(63,173,651)	(5,582,889)	9.7%
Total Fringe Benefits	\$233,953,137	\$262,890,861	\$266,037,207	\$282,524,925	\$16,487,718	6.2%
OPERATING EXPENSES						
Training/Task Forces	\$933,575	\$822,850	\$2,475,350	\$1,182,850	(\$1,292,500)	(52.2%)
Employees Advisory Council	31,178	29,814	29,814	0	(29,814)	(100.0%)
Employee Assistance Program	315,225	330,986	330,986	330,986	0	0.0%
Total Operating Expenses	\$1,279,978	\$1,183,650	\$2,836,150	\$1,513,836	(\$1,322,314)	(46.6%)
TOTAL EXPENDITURES	\$288,225,342	\$320,961,693	\$326,464,119	\$347,212,412	\$20,748,293	6.4%
TOTAL REIMBURSEMENTS	(\$52,992,227)	(\$56,887,182)	(\$57,590,762)	(\$63,173,651)	(\$5,582,889)	9.7%
NET COST TO THE COUNTY	\$235,233,115	\$264,074,511	\$268,873,357	\$284,038,761	\$15,165,404	5.6%