

FY 2014 ADVERTISED SUMMARY OF GENERAL FUND EMPLOYEE BENEFIT COSTS BY CATEGORY

This schedule summarizes total General Fund Employee Benefit costs, including certain benefit costs and associated reimbursements for employees of Non-General Fund agencies that are expended in the General Fund and reimbursed by Non-General Fund agencies and capital projects. It should be noted that, beginning in FY 2013, benefits for County employees in Non-General Fund agencies are paid directly by each agency. Budgetary adjustments will be made as part of the *FY 2013 Third Quarter Review* to update the *FY 2013 Revised Budget Plan* to reflect the change in how benefits are posted.

BENEFIT CATEGORY	FY 2012 Actual	FY 2013 Adopted Budget Plan	FY 2013 Revised Budget Plan	FY 2014 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
FRINGE BENEFITS						
Group Health Insurance						
Expenditures	\$83,391,707	\$90,977,418	\$92,877,418	\$92,373,333	(\$504,085)	(0.5%)
Reimbursements	(6,218,185)	(7,562,107)	(7,562,107)	0	7,562,107	(100.0%)
Net Cost	\$77,173,522	\$83,415,311	\$85,315,311	\$92,373,333	\$7,058,022	8.3%
Dental Insurance						
Expenditures	\$5,573,774	\$5,401,065	\$5,401,065	\$3,606,190	(\$1,794,875)	(33.2%)
Reimbursements	(2,134,904)	(2,250,274)	(2,250,274)	0	2,250,274	(100.0%)
Net Cost	\$3,438,870	\$3,150,791	\$3,150,791	\$3,606,190	\$455,399	14.5%
Group Life Insurance						
Expenditures	\$3,511,910	\$3,540,371	\$3,540,371	\$1,791,238	(\$1,749,133)	(49.4%)
Reimbursements	(1,510,796)	(1,609,945)	(1,609,945)	0	1,609,945	(100.0%)
Net Cost	\$2,001,114	\$1,930,426	\$1,930,426	\$1,791,238	(\$139,188)	(7.2%)
FICA						
Expenditures	\$56,589,771	\$60,625,559	\$60,625,559	\$44,831,803	(\$15,793,756)	(26.1%)
Reimbursements	(15,340,935)	(16,260,592)	(16,260,592)	0	16,260,592	(100.0%)
Net Cost	\$41,248,836	\$44,364,967	\$44,364,967	\$44,831,803	\$466,836	1.1%
Employees' Retirement						
Expenditures	\$82,937,623	\$96,439,747	\$96,439,747	\$64,479,287	(\$31,960,460)	(33.1%)
Reimbursements	(26,978,966)	(30,830,160)	(30,830,160)	0	30,830,160	(100.0%)
Net Cost	\$55,958,657	\$65,609,587	\$65,609,587	\$64,479,287	(\$1,130,300)	(1.7%)
Uniformed Retirement						
Expenditures	\$50,351,335	\$54,002,191	\$54,002,191	\$53,495,490	(\$506,701)	(0.9%)
Reimbursements	(3,276,246)	(3,473,293)	(3,473,293)	0	3,473,293	(100.0%)
Net Cost	\$47,075,089	\$50,528,898	\$50,528,898	\$53,495,490	\$2,966,592	5.9%
Police Retirement						
Expenditures	\$31,700,690	\$35,327,877	\$35,327,877	\$36,418,112	\$1,090,235	3.1%
Reimbursements	0	0	0	0	0	--
Net Cost	\$31,700,690	\$35,327,877	\$35,327,877	\$36,418,112	\$1,090,235	3.1%
Virginia Retirement System	\$518,785	\$519,325	\$519,325	\$634,581	\$115,256	22.2%
Line of Duty	\$779,315	\$700,000	\$700,000	\$700,000	\$0	0.0%
Flexible Spending Accounts	\$139,810	\$125,000	\$125,000	\$114,908	(\$10,092)	(8.1%)
Unemployment Compensation	\$381,249	\$403,686	\$403,686	\$439,244	\$35,558	8.8%
Capital Project Reimbursements	(\$1,402,074)	(\$1,056,723)	(\$1,056,723)	(\$898,441)	\$158,282	(15.0%)
Language Skills Proficiency Pay	\$513,231	\$483,915	\$0	\$0	\$0	--
Employee Assistance Program	\$315,225	\$330,986	\$330,986	\$330,986	\$0	0.0%
Tuition Reimbursement	\$265,820	\$360,000	\$360,000	\$360,000	\$0	0.0%
Total General Fund Fringe Benefits:						
Expenditures	\$316,970,245	\$349,237,140	\$350,653,225	\$299,575,172	(\$51,078,053)	(14.6%)
Reimbursements	(56,862,106)	(63,043,094)	(63,043,094)	(898,441)	62,144,653	(98.6%)
Total General Fund Fringe Benefits	\$260,108,139	\$286,194,046	\$287,610,131	\$298,676,731	\$11,066,600	3.8%
OPERATING EXPENSES						
Training/Task Forces	\$1,309,260	\$822,850	\$1,513,814	\$1,172,850	(\$340,964)	(22.5%)
Employees Advisory Council	26,121	0	0	0	0	--
Total Operating Expenses	\$1,335,381	\$822,850	\$1,513,814	\$1,172,850	(\$340,964)	(22.5%)
TOTAL EXPENDITURES	\$318,305,626	\$350,059,990	\$352,167,039	\$300,748,022	(\$51,419,017)	(14.6%)
TOTAL REIMBURSEMENTS	(\$56,862,106)	(\$63,043,094)	(\$63,043,094)	(\$898,441)	\$62,144,653	(98.6%)
NET COST TO THE COUNTY	\$261,443,520	\$287,016,896	\$289,123,945	\$299,849,581	\$10,725,636	3.7%