

## FY 2008 ADOPTED SUMMARY OF EMPLOYEE BENEFIT COSTS BY CATEGORY

BENEFIT CATEGORY	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan	FY 2008 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>FRINGE BENEFITS</b>							
<b>Group Health Insurance</b>							
Expenditures	\$66,515,423	\$70,426,513	\$70,477,675	\$74,947,843	\$74,947,843	\$4,470,168	6.34%
Reimbursements	(11,940,932)	(11,194,953)	(11,194,953)	(12,496,704)	(12,496,704)	(1,301,751)	11.63%
<b>Net Cost</b>	<b>\$54,574,491</b>	<b>\$59,231,560</b>	<b>\$59,282,722</b>	<b>\$62,451,139</b>	<b>\$62,451,139</b>	<b>\$3,168,417</b>	<b>5.34%</b>
<b>Dental Insurance</b>							
Expenditures	\$2,857,509	\$2,952,316	\$2,954,448	\$3,892,364	\$3,892,364	\$937,916	31.75%
Reimbursements	(1,286,382)	(551,187)	(551,187)	(645,394)	(645,394)	(94,207)	17.09%
<b>Net Cost</b>	<b>\$1,571,127</b>	<b>\$2,401,129</b>	<b>\$2,403,261</b>	<b>\$3,246,970</b>	<b>\$3,246,970</b>	<b>\$843,709</b>	<b>35.11%</b>
<b>Group Life Insurance</b>							
Expenditures	\$2,305,474	\$2,554,600	\$2,557,998	\$2,713,250	\$2,713,250	\$155,252	6.07%
Reimbursements	(569,381)	(645,378)	(645,378)	(762,378)	(762,378)	(117,000)	18.13%
<b>Net Cost</b>	<b>\$1,736,093</b>	<b>\$1,909,222</b>	<b>\$1,912,620</b>	<b>\$1,950,872</b>	<b>\$1,950,872</b>	<b>\$38,252</b>	<b>2.00%</b>
<b>FICA</b>							
Expenditures	\$49,192,035	\$54,038,710	\$54,082,036	\$56,512,343	\$56,686,589	\$2,604,553	4.82%
Reimbursements	(12,595,372)	(11,636,115)	(11,636,115)	(12,707,157)	(12,707,157)	(1,071,042)	9.20%
<b>Net Cost</b>	<b>\$36,596,663</b>	<b>\$42,402,595</b>	<b>\$42,445,921</b>	<b>\$43,805,186</b>	<b>\$43,979,432</b>	<b>\$1,533,511</b>	<b>3.61%</b>
<b>Employees' Retirement</b>							
Expenditures	\$35,022,701	\$41,063,358	\$41,110,025	\$44,218,555	\$44,404,197	\$3,294,172	8.01%
Reimbursements	(13,338,870)	(13,043,878)	(13,043,878)	(15,364,605)	(15,428,959)	(2,385,081)	18.29%
<b>Net Cost</b>	<b>\$21,683,831</b>	<b>\$28,019,480</b>	<b>\$28,066,147</b>	<b>\$28,853,950</b>	<b>\$28,975,238</b>	<b>\$909,091</b>	<b>3.24%</b>
<b>Uniformed Retirement</b>							
Expenditures	\$32,135,983	\$39,690,793	\$39,690,793	\$38,635,391	\$39,097,529	(\$593,264)	(1.49%)
Reimbursements	0	(2,419,009)	(2,419,009)	(1,474,956)	(1,492,312)	926,697	(38.31%)
<b>Net Cost</b>	<b>\$32,135,983</b>	<b>\$37,271,784</b>	<b>\$37,271,784</b>	<b>\$37,160,435</b>	<b>\$37,605,217</b>	<b>\$333,433</b>	<b>0.89%</b>
<b>Police Retirement</b>							
Expenditures	\$16,727,287	\$19,360,390	\$19,360,390	\$21,562,870	\$21,562,870	\$2,202,480	11.38%
Reimbursements	0	(79,195)	(79,195)	(69,940)	(69,940)	9,255	(11.69%)
<b>Net Cost</b>	<b>\$16,727,287</b>	<b>\$19,281,195</b>	<b>\$19,281,195</b>	<b>\$21,492,930</b>	<b>\$21,492,930</b>	<b>\$2,211,735</b>	<b>11.47%</b>
<b>Virginia Retirement System</b>	<b>\$935,516</b>	<b>\$1,456,671</b>	<b>\$1,456,671</b>	<b>\$1,298,685</b>	<b>\$1,298,685</b>	<b>(\$157,986)</b>	<b>(10.85%)</b>
<b>Unemployment Compensation</b>	<b>\$285,957</b>	<b>\$443,336</b>	<b>\$443,336</b>	<b>\$320,794</b>	<b>\$320,794</b>	<b>(\$122,542)</b>	<b>(27.64%)</b>
<b>Miscellaneous Reimbursements</b>	<b>(\$52,843)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Capital Projects Reimbursements</b>	<b>(\$959,751)</b>	<b>(\$1,293,657)</b>	<b>(\$1,293,657)</b>	<b>(\$1,002,364)</b>	<b>(\$1,002,364)</b>	<b>\$291,293</b>	<b>(22.52%)</b>
<b>Fringe Benefit Expenditures</b>	<b>\$205,977,885</b>	<b>\$231,986,687</b>	<b>\$232,133,372</b>	<b>\$244,102,095</b>	<b>\$244,924,121</b>	<b>\$12,790,749</b>	<b>5.51%</b>
<b>Fringe Benefit Reimbursements</b>	<b>(\$40,743,531)</b>	<b>(\$40,863,372)</b>	<b>(\$40,863,372)</b>	<b>(\$44,523,498)</b>	<b>(\$44,605,208)</b>	<b>(\$3,741,836)</b>	<b>9.16%</b>
<b>General Fund Fringe Benefits</b>	<b>\$165,234,354</b>	<b>\$191,123,315</b>	<b>\$191,270,000</b>	<b>\$199,578,597</b>	<b>\$200,318,913</b>	<b>\$9,048,913</b>	<b>4.73%</b>
<b>OPERATING EXPENSES</b>							
Tuition/Training	\$1,006,247	\$2,380,700	\$2,852,398	\$2,977,850	\$2,977,850	\$125,452	4.40%
Other Operating	39,037	46,720	46,720	39,176	39,176	(7,544)	(16.15%)
Language Proficiency Pay	0	198,528	198,528	198,528	198,528	0	0.00%
Employee Assistance Program	269,427	282,898	282,898	282,898	282,898	0	0.00%
<b>Total Operating Expenses</b>	<b>\$1,314,711</b>	<b>\$2,908,846</b>	<b>\$3,380,544</b>	<b>\$3,498,452</b>	<b>\$3,498,452</b>	<b>\$117,908</b>	<b>3.49%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$207,292,596</b>	<b>\$234,895,533</b>	<b>\$235,513,916</b>	<b>\$247,600,547</b>	<b>\$248,422,573</b>	<b>\$12,908,657</b>	<b>5.48%</b>
<b>TOTAL REIMBURSEMENTS</b>	<b>(\$40,743,531)</b>	<b>(\$40,863,372)</b>	<b>(\$40,863,372)</b>	<b>(\$44,523,498)</b>	<b>(\$44,605,208)</b>	<b>(\$3,741,836)</b>	<b>9.16%</b>
<b>NET COST TO THE COUNTY</b>	<b>\$166,549,065</b>	<b>\$194,032,161</b>	<b>\$194,650,544</b>	<b>\$203,077,049</b>	<b>\$203,817,365</b>	<b>\$9,166,821</b>	<b>4.71%</b>