

FY 2009 ADOPTED SUMMARY OF EMPLOYEE BENEFIT COSTS BY CATEGORY

BENEFIT CATEGORY	FY 2007 Actual	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan	FY 2009 Advertised Budget Plan	FY 2009 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
FRINGE BENEFITS							
Group Health Insurance							
Expenditures	\$67,107,724	\$74,947,843	\$72,211,837	\$70,853,010	\$69,534,819	(\$2,677,018)	(3.71%)
Reimbursements	(8,177,380)	(12,496,704)	(8,496,704)	(4,921,850)	(9,914,322)	(1,417,618)	16.68%
Net Cost	\$58,930,344	\$62,451,139	\$63,715,133	\$65,931,160	\$59,620,497	(\$4,094,636)	(6.43%)
Dental Insurance							
Expenditures	\$3,528,206	\$3,892,364	\$4,100,995	\$4,411,972	\$4,413,964	\$312,969	7.63%
Reimbursements	(1,330,967)	(645,394)	(1,445,394)	(1,526,392)	(1,503,189)	(57,795)	4.00%
Net Cost	\$2,197,239	\$3,246,970	\$2,655,601	\$2,885,580	\$2,910,775	\$255,174	9.61%
Group Life Insurance							
Expenditures	\$2,560,733	\$2,713,250	\$2,873,355	\$3,136,383	\$3,159,652	\$286,297	9.96%
Reimbursements	(837,967)	(762,378)	(882,378)	(1,260,732)	(1,239,138)	(356,760)	40.43%
Net Cost	\$1,722,766	\$1,950,872	\$1,990,977	\$1,875,651	\$1,920,514	(\$70,463)	(3.54%)
FICA							
Expenditures	\$52,546,257	\$56,686,589	\$55,570,428	\$60,022,999	\$57,794,397	\$2,223,969	4.00%
Reimbursements	(13,275,571)	(12,707,157)	(13,707,157)	(14,074,986)	(13,662,065)	45,092	(0.33%)
Net Cost	\$39,270,686	\$43,979,432	\$41,863,271	\$45,948,013	\$44,132,332	\$2,269,061	5.42%
Employees' Retirement							
Expenditures	\$41,109,684	\$44,404,197	\$44,965,708	\$45,502,604	\$45,723,760	\$758,052	1.69%
Reimbursements	(13,536,055)	(15,428,959)	(14,628,959)	(14,175,457)	(13,674,069)	954,890	(6.53%)
Net Cost	\$27,573,629	\$28,975,238	\$30,336,749	\$31,327,147	\$32,049,691	\$1,712,942	5.65%
Uniformed Retirement							
Expenditures	\$36,486,832	\$39,097,529	\$39,197,529	\$40,089,943	\$40,973,515	\$1,775,986	4.53%
Reimbursements	(1,408,959)	(1,492,312)	(1,492,312)	(2,057,644)	(2,100,655)	(608,343)	40.77%
Net Cost	\$35,077,873	\$37,605,217	\$37,705,217	\$38,032,299	\$38,872,860	\$1,167,643	3.10%
Police Retirement							
Expenditures	\$19,222,753	\$21,562,870	\$21,962,870	\$23,107,963	\$23,532,984	\$1,570,114	7.15%
Reimbursements	(233,536)	(69,940)	(54,940)	(344,980)	(344,980)	(290,040)	527.92%
Net Cost	\$18,989,217	\$21,492,930	\$21,907,930	\$22,762,983	\$23,188,004	\$1,280,074	5.84%
Virginia Retirement System							
	\$1,174,847	\$1,298,685	\$1,298,685	\$1,355,336	\$1,355,336	\$56,651	4.36%
Unemployment Compensation							
	\$302,034	\$320,794	\$320,794	\$363,166	\$363,166	\$42,372	13.21%
Capital Projects Reimbursements							
	(\$982,199)	(\$1,002,364)	(\$1,002,364)	(\$1,135,504)	(\$1,135,504)	(\$133,140)	13.28%
Fringe Benefit Expenditures							
	\$224,039,070	\$244,924,121	\$242,502,201	\$248,843,376	\$246,851,593	\$4,349,392	1.79%
Fringe Benefit Reimbursements							
	(\$39,782,634)	(\$44,605,208)	(\$41,710,208)	(\$39,497,545)	(\$43,573,922)	(\$1,863,714)	4.47%
General Fund Fringe Benefits							
	\$184,256,436	\$200,318,913	\$200,791,993	\$209,345,831	\$203,277,671	\$2,485,678	1.24%
OPERATING EXPENSES							
Tuition/Training	\$1,702,211	\$2,977,850	\$4,202,812	\$1,977,850	\$1,977,850	(\$2,224,962)	(52.94%)
Other Operating	46,720	39,176	39,176	39,942	39,942	766	1.96%
Language Proficiency Pay	138,620	198,528	198,528	198,528	198,528	0	0.00%
Employee Assistance Program	268,031	282,898	282,898	324,177	324,177	41,279	14.59%
Total Operating Expenses	\$2,155,582	\$3,498,452	\$4,723,414	\$2,540,497	\$2,540,497	(\$2,182,917)	(46.21%)
TOTAL EXPENDITURES	\$226,194,652	\$248,422,573	\$247,225,615	\$251,383,873	\$249,392,090	\$2,166,475	0.88%
TOTAL REIMBURSEMENTS	(\$39,782,634)	(\$44,605,208)	(\$41,710,208)	(\$39,497,545)	(\$43,573,922)	(\$1,863,714)	4.47%
NET COST TO THE COUNTY	\$186,412,018	\$203,817,365	\$205,515,407	\$211,886,328	\$205,818,168	\$302,761	0.15%