

FY 2010 ADOPTED SUMMARY OF EMPLOYEE BENEFIT COSTS BY CATEGORY

BENEFIT CATEGORY	FY 2008 Actual	FY 2009 Adopted Budget Plan	FY 2009 Revised Budget Plan	FY 2010 Advertised Budget Plan	FY 2010 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
FRINGE BENEFITS							
Group Health Insurance							
Expenditures	\$65,262,199	\$69,534,819	\$69,587,686	\$74,447,271	\$75,246,768	\$5,659,082	8.13%
Reimbursements	(5,073,399)	(9,914,322)	(9,914,322)	(6,666,311)	(6,666,311)	\$3,248,011	(32.76%)
Net Cost	\$60,188,800	\$59,620,497	\$59,673,364	\$67,780,960	\$68,580,457	\$8,907,093	14.93%
Dental Insurance							
Expenditures	\$4,141,942	\$4,413,964	\$4,416,224	\$4,886,729	\$4,886,729	\$470,505	10.65%
Reimbursements	(1,410,875)	(1,503,189)	(1,503,189)	(1,660,867)	(1,660,867)	(\$157,678)	10.49%
Net Cost	\$2,731,067	\$2,910,775	\$2,913,035	\$3,225,862	\$3,225,862	\$312,827	10.74%
Group Life Insurance							
Expenditures	\$2,868,152	\$3,159,652	\$3,161,803	\$3,272,624	\$3,272,624	\$110,821	3.50%
Reimbursements	(1,113,063)	(1,239,138)	(1,239,138)	(1,273,870)	(1,273,870)	(\$34,732)	2.80%
Net Cost	\$1,755,089	\$1,920,514	\$1,922,665	\$1,998,754	\$1,998,754	\$76,089	3.96%
FICA							
Expenditures	\$56,140,208	\$57,794,397	\$57,835,541	\$60,560,620	\$60,558,285	\$2,722,744	4.71%
Reimbursements	(14,226,160)	(13,662,065)	(13,662,065)	(15,101,414)	(15,101,414)	(\$1,439,349)	10.54%
Net Cost	\$41,914,048	\$44,132,332	\$44,173,476	\$45,459,206	\$45,456,871	\$1,283,395	2.91%
Employees' Retirement							
Expenditures	\$44,959,867	\$45,723,760	\$45,775,338	\$48,056,313	\$48,056,313	\$2,280,975	4.98%
Reimbursements	(13,987,846)	(13,674,069)	(13,674,069)	(14,996,168)	(14,996,168)	(\$1,322,099)	9.67%
Net Cost	\$30,972,021	\$32,049,691	\$32,101,269	\$33,060,145	\$33,060,145	\$958,876	2.99%
Uniformed Retirement							
Expenditures	\$39,085,662	\$40,973,515	\$40,973,515	\$40,674,834	\$40,674,834	(\$298,681)	(0.73%)
Reimbursements	(2,211,757)	(2,100,655)	(2,100,655)	(2,235,420)	(2,235,420)	(\$134,765)	6.42%
Net Cost	\$36,873,905	\$38,872,860	\$38,872,860	\$38,439,414	\$38,439,414	(\$433,446)	(1.12%)
Police Retirement							
Expenditures	\$21,447,907	\$23,532,984	\$23,532,984	\$23,881,048	\$23,881,048	\$348,064	1.48%
Reimbursements	(328,328)	(344,980)	(344,980)	(73,677)	(73,677)	\$271,303	(78.64%)
Net Cost	\$21,119,579	\$23,188,004	\$23,188,004	\$23,807,371	\$23,807,371	\$619,367	2.67%
Virginia Retirement System							
Net Cost	\$1,082,987	\$1,355,336	\$1,355,336	\$1,328,194	\$1,328,194	(\$27,142)	(2.00%)
Unemployment Compensation							
Net Cost	\$351,083	\$363,166	\$363,166	\$1,498,610	\$1,498,610	\$1,135,444	312.65%
Capital Projects Reimbursements							
Net Cost	(\$1,466,534)	(\$1,135,504)	(\$1,135,504)	(\$916,392)	(\$916,392)	\$219,112	(19.30%)
Language Proficiency Pay							
Net Cost	\$390,817	\$198,528	\$198,528	\$406,879	\$406,879	\$208,351	104.95%
Fringe Benefit Expenditures							
Net Cost	\$235,730,824	\$247,050,121	\$247,200,121	\$259,013,122	\$259,810,284	\$12,610,163	5.10%
Fringe Benefit Reimbursements							
Net Cost	(\$39,817,962)	(\$43,573,922)	(\$43,573,922)	(\$42,924,119)	(\$42,924,119)	\$649,803	(1.49%)
General Fund Fringe Benefits							
Net Cost	\$195,912,862	\$203,476,199	\$203,626,199	\$216,089,003	\$216,886,165	\$13,259,966	6.51%
OPERATING EXPENSES							
Tuition/Training	\$1,941,605	\$1,977,850	\$2,943,518	\$822,850	\$822,850	(\$2,120,668)	(72.05%)
Other Operating	39,176	39,942	39,942	35,011	35,011	(\$4,931)	(12.35%)
Employee Assistance Program	308,741	324,177	324,177	314,915	314,915	(\$9,262)	(2.86%)
Total Operating Expenses	\$2,289,522	\$2,341,969	\$3,307,637	\$1,172,776	\$1,172,776	(\$2,134,861)	(64.54%)
TOTAL EXPENDITURES	\$238,020,346	\$249,392,090	\$250,507,758	\$260,185,898	\$260,983,060	\$10,475,302	4.18%
TOTAL REIMBURSEMENTS	(\$39,817,962)	(\$43,573,922)	(\$43,573,922)	(\$42,924,119)	(\$42,924,119)	\$649,803	(1.49%)
NET COST TO THE COUNTY	\$198,202,384	\$205,818,168	\$206,933,836	\$217,261,779	\$218,058,941	\$11,125,105	5.38%