

FY 2007 ADVERTISED SUMMARY OF EMPLOYEE BENEFIT COSTS BY CATEGORY

BENEFIT CATEGORY	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
FRINGE BENEFITS						
Group Health Insurance						
Expenditures	\$60,057,888	\$66,573,285	\$66,573,285	\$70,377,406	\$3,804,121	5.71%
Reimbursements	(10,604,662)	(9,680,482)	(9,680,482)	(11,193,733)	(1,513,251)	15.63%
Net Cost	\$49,453,226	\$56,892,803	\$56,892,803	\$59,183,673	\$2,290,870	4.03%
Dental Insurance						
Expenditures	\$1,238,163	\$1,762,500	\$1,762,500	\$2,950,192	\$1,187,692	67.39%
Reimbursements	(431,875)	0	0	(551,058)	(551,058)	-
Net Cost	\$806,288	\$1,762,500	\$1,762,500	\$2,399,134	\$636,634	36.12%
Group Life Insurance						
Expenditures	\$2,458,043	\$3,206,276	\$3,206,276	\$2,551,214	(\$655,062)	(20.43%)
Reimbursements	(892,435)	(1,015,920)	(1,015,920)	(645,172)	370,748	(36.49%)
Net Cost	\$1,565,608	\$2,190,356	\$2,190,356	\$1,906,042	(\$284,314)	(12.98%)
FICA						
Expenditures	\$46,214,654	\$52,623,250	\$52,627,314	\$53,995,531	\$1,368,217	2.60%
Reimbursements	(11,960,912)	(12,126,601)	(12,126,601)	(11,633,490)	493,111	(4.07%)
Net Cost	\$34,253,742	\$40,496,649	\$40,500,713	\$42,362,041	\$1,861,328	4.60%
Employees' Retirement						
Expenditures	\$34,312,385	\$37,210,578	\$37,210,578	\$41,016,851	\$3,806,273	10.23%
Reimbursements	(9,509,677)	(12,979,698)	(12,979,698)	(13,041,051)	(61,353)	0.47%
Net Cost	\$24,802,708	\$24,230,880	\$24,230,880	\$27,975,800	\$3,744,920	15.46%
Uniformed Retirement						
Expenditures	\$27,192,791	\$33,207,127	\$33,207,127	\$39,690,793	\$6,483,666	19.52%
Reimbursements	0	0	0	(2,419,009)	(2,419,009)	-
Net Cost	\$27,192,791	\$33,207,127	\$33,207,127	\$37,271,784	\$4,064,657	12.24%
Police Retirement						
Expenditures	\$14,901,070	\$17,473,164	\$17,473,164	\$19,360,390	\$1,887,226	10.80%
Reimbursements	0	0	0	(79,195)	(79,195)	-
Net Cost	\$14,901,070	\$17,473,164	\$17,473,164	\$19,281,195	\$1,808,031	10.35%
Virginia Retirement System	\$964,736	\$1,060,209	\$1,060,209	\$1,456,671	\$396,462	37.39%
Unemployment Compensation	\$353,973	\$403,033	\$403,033	\$443,336	\$40,303	10.00%
Miscellaneous Reimbursements	(\$49,322)	\$0	\$0	\$0	\$0	-
Capital Projects Reimbursements	(\$1,262,691)	(\$1,240,204)	(\$1,240,204)	(\$1,293,657)	(\$53,453)	4.31%
Fringe Benefit Expenditures	\$187,693,703	\$213,519,422	\$213,523,486	\$231,842,384	\$18,318,898	8.58%
Fringe Benefit Reimbursements	(\$34,711,574)	(\$37,042,905)	(\$37,042,905)	(\$40,856,365)	(\$3,813,460)	10.29%
General Fund Fringe Benefits	\$152,982,129	\$176,476,517	\$176,480,581	\$190,986,019	\$14,505,438	8.22%
OPERATING EXPENSES						
Tuition/Training	\$947,462	\$1,369,542	\$1,705,508	\$1,630,700	(\$74,808)	(4.39%)
Other Operating	35,247	39,037	39,037	46,720	7,683	19.68%
Language Proficiency Pay	0	0	0	198,528	198,528	-
Worker's Compensation	11,738,058	0	0	0	0	-
Employee Assistance Program	269,431	280,212	280,212	282,898	2,686	0.96%
Total Operating Expenses	\$12,990,198	\$1,688,791	\$2,024,757	\$2,158,846	\$134,089	6.62%
TOTAL EXPENDITURES	\$200,683,901	\$215,208,213	\$215,548,243	\$234,001,230	\$18,452,987	8.56%
TOTAL REIMBURSEMENTS	(\$34,711,574)	(\$37,042,905)	(\$37,042,905)	(\$40,856,365)	(\$3,813,460)	10.29%
NET COST TO THE COUNTY	\$165,972,327	\$178,165,308	\$178,505,338	\$193,144,865	\$14,639,527	8.20%