

FY 2008 ADVERTISED 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	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
FRINGE BENEFITS						
Group Health Insurance						
Expenditures	\$66,515,423	\$70,426,513	\$70,477,675	\$74,947,843	\$4,470,168	6.34%
Reimbursements	(11,940,932)	(11,194,953)	(11,194,953)	(12,496,704)	(1,301,751)	11.63%
Net Cost	\$54,574,491	\$59,231,560	\$59,282,722	\$62,451,139	\$3,168,417	5.34%
Dental Insurance						
Expenditures	\$2,857,509	\$2,952,316	\$2,954,448	\$3,892,364	\$937,916	31.75%
Reimbursements	(1,286,382)	(551,187)	(551,187)	(645,394)	(94,207)	17.09%
Net Cost	\$1,571,127	\$2,401,129	\$2,403,261	\$3,246,970	\$843,709	35.11%
Group Life Insurance						
Expenditures	\$2,305,474	\$2,554,600	\$2,557,998	\$2,713,250	\$155,252	6.07%
Reimbursements	(569,381)	(645,378)	(645,378)	(762,378)	(117,000)	18.13%
Net Cost	\$1,736,093	\$1,909,222	\$1,912,620	\$1,950,872	\$38,252	2.00%
FICA						
Expenditures	\$49,192,035	\$54,038,710	\$54,082,036	\$56,512,343	\$2,430,307	4.49%
Reimbursements	(12,595,372)	(11,636,115)	(11,636,115)	(12,707,157)	(1,071,042)	9.20%
Net Cost	\$36,596,663	\$42,402,595	\$42,445,921	\$43,805,186	\$1,359,265	3.20%
Employees' Retirement						
Expenditures	\$35,022,701	\$41,063,358	\$41,110,025	\$44,218,555	\$3,108,530	7.56%
Reimbursements	(13,338,870)	(13,043,878)	(13,043,878)	(15,364,605)	(2,320,727)	17.79%
Net Cost	\$21,683,831	\$28,019,480	\$28,066,147	\$28,853,950	\$787,803	2.81%
Uniformed Retirement						
Expenditures	\$32,135,983	\$39,690,793	\$39,690,793	\$38,635,391	(\$1,055,402)	(2.66%)
Reimbursements	0	(2,419,009)	(2,419,009)	(1,474,956)	944,053	(39.03%)
Net Cost	\$32,135,983	\$37,271,784	\$37,271,784	\$37,160,435	(\$111,349)	(0.30%)
Police Retirement						
Expenditures	\$16,727,287	\$19,360,390	\$19,360,390	\$21,562,870	\$2,202,480	11.38%
Reimbursements	0	(79,195)	(79,195)	(69,940)	9,255	(11.69%)
Net Cost	\$16,727,287	\$19,281,195	\$19,281,195	\$21,492,930	\$2,211,735	11.47%
Virginia Retirement System	\$935,516	\$1,456,671	\$1,456,671	\$1,298,685	(\$157,986)	(10.85%)
Unemployment Compensation	\$285,957	\$443,336	\$443,336	\$320,794	(\$122,542)	(27.64%)
Miscellaneous Reimbursements	(\$52,843)	\$0	\$0	\$0	\$0	-
Capital Projects Reimbursements	(\$959,751)	(\$1,293,657)	(\$1,293,657)	(\$1,002,364)	\$291,293	(22.52%)
Fringe Benefit Expenditures	\$205,977,885	\$231,986,687	\$232,133,372	\$244,102,095	\$11,968,723	5.16%
Fringe Benefit Reimbursements	(\$40,743,531)	(\$40,863,372)	(\$40,863,372)	(\$44,523,498)	(\$3,660,126)	8.96%
General Fund Fringe Benefits	\$165,234,354	\$191,123,315	\$191,270,000	\$199,578,597	\$8,308,597	4.34%
OPERATING EXPENSES						
Tuition/Training	\$1,006,247	\$2,380,700	\$2,852,398	\$2,977,850	\$125,452	4.40%
Other Operating	39,037	46,720	46,720	39,176	(7,544)	(16.15%)
Language Proficiency Pay	0	198,528	198,528	198,528	0	0.00%
Employee Assistance Program	269,427	282,898	282,898	282,898	0	0.00%
Total Operating Expenses	\$1,314,711	\$2,908,846	\$3,380,544	\$3,498,452	\$117,908	3.49%
TOTAL EXPENDITURES	\$207,292,596	\$234,895,533	\$235,513,916	\$247,600,547	\$12,086,631	5.13%
TOTAL REIMBURSEMENTS	(\$40,743,531)	(\$40,863,372)	(\$40,863,372)	(\$44,523,498)	(\$3,660,126)	8.96%
NET COST TO THE COUNTY	\$166,549,065	\$194,032,161	\$194,650,544	\$203,077,049	\$8,426,505	4.33%