

FY 2009 ADVERTISED 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	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	(\$1,358,827)	(1.88%)
Reimbursements	(8,177,380)	(12,496,704)	(8,496,704)	(4,921,850)	3,574,854	(42.07%)
Net Cost	\$58,930,344	\$62,451,139	\$63,715,133	\$65,931,160	\$2,216,027	3.48%
Dental Insurance						
Expenditures	\$3,528,206	\$3,892,364	\$4,100,995	\$4,411,972	\$310,977	7.58%
Reimbursements	(1,330,967)	(645,394)	(1,445,394)	(1,526,392)	(80,998)	5.60%
Net Cost	\$2,197,239	\$3,246,970	\$2,655,601	\$2,885,580	\$229,979	8.66%
Group Life Insurance						
Expenditures	\$2,560,733	\$2,713,250	\$2,873,355	\$3,136,383	\$263,028	9.15%
Reimbursements	(837,967)	(762,378)	(882,378)	(1,260,732)	(378,354)	42.88%
Net Cost	\$1,722,766	\$1,950,872	\$1,990,977	\$1,875,651	(\$115,326)	(5.79%)
FICA						
Expenditures	\$52,546,257	\$56,686,589	\$55,570,428	\$60,022,999	\$4,452,571	8.01%
Reimbursements	(13,275,571)	(12,707,157)	(13,707,157)	(14,074,986)	(367,829)	2.68%
Net Cost	\$39,270,686	\$43,979,432	\$41,863,271	\$45,948,013	\$4,084,742	9.76%
Employees' Retirement						
Expenditures	\$41,109,684	\$44,404,197	\$44,965,708	\$45,502,604	\$536,896	1.19%
Reimbursements	(13,536,055)	(15,428,959)	(14,628,959)	(14,175,457)	453,502	(3.10%)
Net Cost	\$27,573,629	\$28,975,238	\$30,336,749	\$31,327,147	\$990,398	3.26%
Uniformed Retirement						
Expenditures	\$36,486,832	\$39,097,529	\$39,197,529	\$40,089,943	\$892,414	2.28%
Reimbursements	(1,408,959)	(1,492,312)	(1,492,312)	(2,057,644)	(565,332)	37.88%
Net Cost	\$35,077,873	\$37,605,217	\$37,705,217	\$38,032,299	\$327,082	0.87%
Police Retirement						
Expenditures	\$19,222,753	\$21,562,870	\$21,962,870	\$23,107,963	\$1,145,093	5.21%
Reimbursements	(233,536)	(69,940)	(54,940)	(344,980)	(290,040)	527.92%
Net Cost	\$18,989,217	\$21,492,930	\$21,907,930	\$22,762,983	\$855,053	3.90%
Virginia Retirement System	\$1,174,847	\$1,298,685	\$1,298,685	\$1,355,336	\$56,651	4.36%
Unemployment Compensation	\$302,034	\$320,794	\$320,794	\$363,166	\$42,372	13.21%
Capital Projects Reimbursements	(\$982,199)	(\$1,002,364)	(\$1,002,364)	(\$1,135,504)	(\$133,140)	13.28%
Fringe Benefit Expenditures	\$224,039,070	\$244,924,121	\$242,502,201	\$248,843,376	\$6,341,175	2.61%
Fringe Benefit Reimbursements	(\$39,782,634)	(\$44,605,208)	(\$41,710,208)	(\$39,497,545)	\$2,212,663	(5.30%)
General Fund Fringe Benefits	\$184,256,436	\$200,318,913	\$200,791,993	\$209,345,831	\$8,553,838	4.26%
OPERATING EXPENSES						
Tuition/Training	\$1,702,211	\$2,977,850	\$4,202,812	\$1,977,850	(\$2,224,962)	(52.94%)
Other Operating	46,720	39,176	39,176	39,942	766	1.96%
Language Proficiency Pay	138,620	198,528	198,528	198,528	0	0.00%
Employee Assistance Program	268,031	282,898	282,898	324,177	41,279	14.59%
Total Operating Expenses	\$2,155,582	\$3,498,452	\$4,723,414	\$2,540,497	(\$2,182,917)	(46.21%)
TOTAL EXPENDITURES	\$226,194,652	\$248,422,573	\$247,225,615	\$251,383,873	\$4,158,258	1.68%
TOTAL REIMBURSEMENTS	(\$39,782,634)	(\$44,605,208)	(\$41,710,208)	(\$39,497,545)	\$2,212,663	(5.30%)
NET COST TO THE COUNTY	\$186,412,018	\$203,817,365	\$205,515,407	\$211,886,328	\$6,370,921	3.10%