

FY 2005 ADOPTED SUMMARY OF EMPLOYEE BENEFIT COSTS BY CATEGORY

BENEFIT CATEGORY	FY 2003 Actual	FY 2004 Adopted Budget Plan	FY 2004 Revised Budget Plan	FY 2005 Advertised Budget Plan	FY 2005 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Fringe Benefits							
Group Health Insurance							
Expenditures	\$49,448,893	\$50,034,857	\$52,954,642	\$61,725,214	\$61,725,214	\$8,770,572	16.56%
Reimbursements	(7,165,326)	(7,294,473)	(7,294,473)	(8,294,563)	(8,294,563)	(1,000,090)	13.71%
Net Cost	\$42,283,567	\$42,740,384	\$45,660,169	\$53,430,651	\$53,430,651	\$7,770,482	17.02%
Group Life Insurance							
Expenditures	\$2,614,224	\$2,907,133	\$2,907,133	\$3,080,814	\$3,080,814	\$173,681	5.97%
Reimbursements	(897,620)	(544,609)	(544,609)	(556,546)	(556,546)	(11,937)	2.19%
Net Cost	\$1,716,604	\$2,362,524	\$2,362,524	\$2,524,268	\$2,524,268	\$161,744	6.85%
FICA							
Expenditures	\$44,471,433	\$46,455,681	\$46,440,780	\$48,608,400	\$48,859,385	\$2,418,605	5.21%
Reimbursements	(11,316,029)	(11,496,443)	(11,496,443)	(11,611,371)	(11,611,371)	(114,928)	1.00%
Net Cost	\$33,155,404	\$34,959,238	\$34,944,337	\$36,997,029	\$37,248,014	\$2,303,677	6.59%
County Retirement							
Expenditures	\$23,460,626	\$24,488,589	\$24,488,589	\$33,506,748	\$33,506,748	\$9,018,159	36.83%
Reimbursements	(8,522,160)	(9,589,140)	(9,589,140)	(12,294,417)	(12,294,417)	(2,705,277)	28.21%
Net Cost	\$14,938,466	\$14,899,449	\$14,899,449	\$21,212,331	\$21,212,331	\$6,312,882	42.37%
Uniformed Retirement	\$23,027,237	\$24,655,501	\$24,655,501	\$30,240,540	\$30,240,540	\$5,585,039	22.65%
Police Retirement	\$12,923,806	\$14,744,898	\$14,744,898	\$15,665,171	\$15,665,171	\$920,273	6.24%
Virginia Retirement System	\$658,939	\$802,088	\$802,088	\$987,257	\$987,257	\$185,169	23.09%
Unemployment Compensation	\$478,440	\$502,573	\$502,573	\$507,986	\$507,986	\$5,413	1.08%
Capital Projects Reimbursements	(\$1,216,445)	(\$1,050,000)	(\$1,050,000)	(\$1,186,496)	(\$1,186,496)	(\$136,496)	13.00%
Fringe Benefit Expenditures	\$157,083,598	\$164,591,320	\$167,496,204	\$194,322,130	\$194,573,115	\$27,076,911	16.17%
Fringe Benefit Reimbursements	(\$29,117,580)	(\$29,974,665)	(\$29,974,665)	(\$33,943,393)	(\$33,943,393)	(\$3,968,728)	13.24%
General Fund Fringe Benefits	\$127,966,018	\$134,616,655	\$137,521,539	\$160,378,737	\$160,629,722	\$23,108,183	16.80%
Operating Expenses							
Tuition/Training	\$1,262,093	\$1,239,542	\$1,576,526	\$1,239,542	\$1,239,542	(\$336,984)	-21.38%
Other Operating	30,028	36,467	36,467	35,246	35,246	(1,221)	-3.35%
Worker's Compensation	7,571,979	5,839,023	6,311,085	6,413,588	6,413,588	102,503	1.62%
Employee Assistance Program	270,940	291,504	291,504	303,164	303,164	11,660	4.00%
Total Operating Expenses	\$9,135,040	\$7,406,536	\$8,215,582	\$7,991,540	\$7,991,540	(\$224,042)	-2.73%
TOTAL EXPENDITURES	\$166,218,638	\$171,997,856	\$175,711,786	\$202,313,670	\$202,564,655	\$26,852,869	15.28%
TOTAL REIMBURSEMENTS	(\$29,117,580)	(\$29,974,665)	(\$29,974,665)	(\$33,943,393)	(\$33,943,393)	(\$3,968,728)	13.24%
NET COST TO THE COUNTY	\$137,101,058	\$142,023,191	\$145,737,121	\$168,370,277	\$168,621,262	\$22,884,141	15.70%