

Summary of the Fiscal Year (FY) 2007 Allocation of Administrative Expenses

July 1, 2006 - June 30, 2007

(excludes third party administrator contracts)

Benefit Program	Percent	Allocated Cost
Retirement	81.58%	\$ 17,720,735.35
Core		\$ 14,169,491.88
Variable		3,551,243.47
Police and Fire under s. 40.21(4)	0.07%	13,923.35
Health Insurance	8.05%	2,121,925.12
State		\$ 1,828,450.15
Local		268,004.00
Local Annuitant Health		5,514.70
Local Deductible Health		19,956.27
Life Insurance	2.53%	528,907.22
Group Life		\$ 438,731.82
Spouse and Dependent		90,175.40
Income Continuation Insurance	2.26%	473,382.98
State		\$ 419,271.27
Local		54,111.71
Accumulated Sick Leave	1.10%	231,328.99
Base Plan		\$ 151,313.46
Supplemental Plan		80,015.53
Duty Disability Insurance	1.19%	252,580.54
Long-Term Disability Insurance	1.87%	391,683.91
Deferred Compensation	0.47%	97,746.41
Employee Reimbursement Accounts	0.51%	105,891.03
Commuter Benefits	0.24%	50,073.99
Miscellaneous Plans	0.13%	27,991.11
Total	100.00%	\$ 22,016,170.00