

FY 2015 ADOPTED SUMMARY OF GENERAL FUND EMPLOYEE BENEFIT COSTS BY CATEGORY

This schedule summarizes total General Fund Employee Benefit costs, including certain benefit costs and associated reimbursements for employees of General Fund agencies that are expended in the General Fund and reimbursed by capital projects.

| BENEFIT CATEGORY | FY 2013 Actual | FY 2014 Adopted Budget Plan | FY 2014 Revised Budget Plan | FY 2015 Advertised Budget Plan | FY 2015 Adopted Budget Plan | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|---|----------------------|-----------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|---|---|
| FRINGE BENEFITS | | | | | | | |
| Group Health Insurance | \$83,232,001 | \$92,055,993 | \$91,175,427 | \$94,472,154 | \$93,569,713 | \$2,394,286 | 2.6% |
| Dental Insurance | 3,526,397 | 3,611,465 | 3,616,441 | 3,798,237 | 3,796,984 | 180,543 | 5.0% |
| Group Life Insurance | 1,772,280 | 1,795,261 | 1,800,124 | 1,392,253 | 1,391,408 | (408,716) | (22.7%) |
| FICA | 42,681,078 | 43,852,021 | 44,575,349 | 47,857,132 | 48,332,155 | 3,756,806 | 8.4% |
| Employees' Retirement | 62,061,314 | 64,651,851 | 64,901,851 | 67,972,925 | 68,740,944 | 3,839,093 | 5.9% |
| Uniformed Retirement | 49,923,146 | 53,495,490 | 53,802,761 | 57,234,266 | 57,719,105 | 3,916,344 | 7.3% |
| Police Retirement | 33,903,716 | 36,418,112 | 36,498,496 | 37,798,913 | 38,654,921 | 2,156,425 | 5.9% |
| Virginia Retirement System | 627,685 | 634,581 | 634,581 | 564,963 | 564,963 | (69,618) | (11.0%) |
| Line of Duty | 1,344,468 | 700,000 | 700,000 | 1,027,261 | 1,027,261 | 327,261 | 46.8% |
| Flexible Spending Accounts | 127,980 | 114,908 | 114,908 | 118,395 | 118,395 | 3,487 | 3.0% |
| Unemployment Compensation | 339,136 | 439,244 | 439,244 | 235,310 | 235,310 | (203,934) | (46.4%) |
| Capital Project Reimbursements | (1,188,714) | (898,441) | (898,441) | (848,718) | (848,718) | 49,723 | (5.5%) |
| Employee Assistance Program | 319,248 | 330,986 | 330,986 | 347,535 | 347,535 | 16,549 | 5.0% |
| Tuition Reimbursement | 236,972 | 360,000 | 360,000 | 360,000 | 360,000 | 0 | 0.0% |
| Total General Fund Fringe Benefits | \$278,906,707 | \$297,561,471 | \$298,051,727 | \$312,330,626 | \$314,009,976 | \$15,958,249 | 5.4% |
| OPERATING EXPENSES | | | | | | | |
| Employee Awards Program | \$0 | \$0 | \$0 | \$215,000 | \$215,000 | \$215,000 | -- |
| Employee Development Initiatives | 0 | 350,000 | 850,000 | 750,000 | 350,000 | (500,000) | (58.8%) |
| Customer Experience Initiatives | 0 | 0 | 0 | 300,000 | 0 | 0 | -- |
| Training/Task Forces | 603,664 | 822,850 | 1,213,654 | 822,850 | 822,850 | (390,804) | (32.2%) |
| Total Operating Expenses | \$603,664 | \$1,172,850 | \$2,063,654 | \$2,087,850 | \$1,387,850 | (\$675,804) | (32.7%) |
| TOTAL GENERAL FUND EMPLOYEE BENEFITS | \$279,510,371 | \$298,734,321 | \$300,115,381 | \$314,418,476 | \$315,397,826 | \$15,282,445 | 5.1% |