

FY 2015 ADVERTISED 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	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
FRINGE BENEFITS						
Group Health Insurance	\$83,232,001	\$92,055,993	\$92,175,427	\$94,472,154	\$2,296,727	2.5%
Dental Insurance	3,526,397	3,611,465	3,616,441	3,798,237	181,796	5.0%
Group Life Insurance	1,772,280	1,795,261	1,800,124	1,392,253	(407,871)	(22.7%)
FICA	42,681,078	43,852,021	44,575,349	47,857,132	3,281,783	7.4%
Employees' Retirement	62,061,314	64,651,851	64,901,851	67,972,925	3,071,074	4.7%
Uniformed Retirement	49,923,146	53,495,490	53,802,761	57,234,266	3,431,505	6.4%
Police Retirement	33,903,716	36,418,112	36,498,496	37,798,913	1,300,417	3.6%
Virginia Retirement System	627,685	634,581	634,581	564,963	(69,618)	(11.0%)
Line of Duty	1,344,468	700,000	700,000	1,027,261	327,261	46.8%
Flexible Spending Accounts	127,980	114,908	114,908	118,395	3,487	3.0%
Unemployment Compensation	339,136	439,244	439,244	235,310	(203,934)	(46.4%)
Capital Project Reimbursements	(1,188,714)	(898,441)	(898,441)	(848,718)	49,723	(5.5%)
Employee Assistance Program	319,248	330,986	330,986	347,535	16,549	5.0%
Tuition Reimbursement	236,972	360,000	360,000	360,000	0	0.0%
Total General Fund Fringe Benefits	\$278,906,707	\$297,561,471	\$299,051,727	\$312,330,626	\$13,278,899	4.4%
OPERATING EXPENSES						
Employee Awards Program	\$0	\$0	\$0	\$215,000	\$215,000	--
Employee Development Initiatives	0	350,000	850,000	750,000	(100,000)	(11.8%)
Customer Experience Initiatives	0	0	0	300,000	300,000	--
Training/Task Forces	603,664	822,850	1,213,654	822,850	(390,804)	(32.2%)
Total Operating Expenses	\$603,664	\$1,172,850	\$2,063,654	\$2,087,850	\$24,196	1.2%
TOTAL GENERAL FUND EMPLOYEE BENEFITS	\$279,510,371	\$298,734,321	\$301,115,381	\$314,418,476	\$13,303,095	4.4%