

FY 2016 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 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
FRINGE BENEFITS							
Group Health Insurance	\$88,540,440	\$93,569,713	\$93,633,499	\$103,976,738	\$103,546,666	\$9,913,167	10.6%
Dental Insurance	3,603,470	3,796,984	3,799,573	4,090,474	4,091,256	291,683	7.7%
Group Life Insurance	1,408,515	1,391,408	1,393,196	1,445,884	1,446,416	53,220	3.8%
FICA	43,273,854	48,332,155	45,842,585	48,402,997	48,561,924	2,719,339	5.9%
Employees' Retirement	62,839,418	68,740,944	68,831,142	77,581,064	77,846,031	9,014,889	13.1%
Uniformed Retirement	51,920,988	57,719,105	57,719,105	59,632,702	59,795,002	2,075,897	3.6%
Police Retirement	34,086,845	38,654,921	38,654,921	41,027,138	41,146,840	2,491,919	6.4%
Virginia Retirement System	454,534	564,963	564,963	652,055	652,055	87,092	15.4%
Line of Duty	984,946	1,027,261	1,027,261	1,104,102	1,104,102	76,841	7.5%
Flexible Spending Accounts	119,237	118,395	118,395	120,727	120,727	2,332	2.0%
Unemployment Compensation	184,835	235,310	235,310	274,794	274,794	39,484	16.8%
Capital Project Reimbursements	(1,108,812)	(848,718)	(848,718)	(972,199)	(972,199)	(123,481)	14.5%
Employee Assistance Program	237,890	347,535	347,535	364,912	364,912	17,377	5.0%
Tuition Reimbursement	262,134	360,000	360,000	360,000	360,000	0	0.0%
Total General Fund Fringe Benefits	\$286,808,294	\$314,009,976	\$311,678,767	\$338,061,388	\$338,338,526	\$26,659,759	8.6%
OPERATING EXPENSES							
Employee Awards Program	\$40,415	\$215,000	\$215,000	\$215,000	\$215,000	\$0	0.0%
Employee Development Initiatives	777,669	1,172,850	1,494,616	1,172,850	1,172,850	(321,766)	(21.5%)
Total Operating Expenses	\$818,084	\$1,387,850	\$1,709,616	\$1,387,850	\$1,387,850	(\$321,766)	(18.8%)
TOTAL GENERAL FUND EMPLOYEE BENEFITS	\$287,626,378	\$315,397,826	\$313,388,383	\$339,449,238	\$339,726,376	\$26,337,993	8.4%