

## FY 2017 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 2015 Actual	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan	FY 2017 Advertised Budget Plan	FY 2017 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>FRINGE BENEFITS</b>							
Group Health Insurance	\$94,024,537	\$103,546,666	\$103,706,910	\$106,367,207	\$106,664,379	\$2,957,469	2.9%
Dental Insurance	3,824,374	4,091,256	4,097,862	4,136,376	4,148,115	50,253	1.2%
Group Life Insurance	1,447,788	1,446,416	1,450,442	1,488,305	1,492,018	41,576	2.9%
FICA	44,784,982	48,561,924	48,076,681	49,169,866	49,300,193	1,223,512	2.5%
Employees' Retirement	67,544,286	77,846,031	79,042,082	84,324,733	83,683,598	4,641,516	5.9%
Uniformed Retirement	56,402,683	59,795,002	60,835,002	63,777,425	62,830,823	1,995,821	3.3%
Police Retirement	37,822,401	41,146,840	41,146,840	44,742,322	44,859,601	3,712,761	9.0%
Virginia Retirement System	529,000	652,055	652,055	678,426	678,426	26,371	4.0%
Line of Duty	1,057,152	1,104,102	1,104,102	1,252,264	1,252,264	148,162	13.4%
Flexible Spending Accounts	124,559	120,727	120,727	129,131	129,131	8,404	7.0%
Unemployment Compensation	247,956	274,794	274,794	181,884	181,884	(92,910)	(33.8%)
Capital Project Reimbursements	(1,143,028)	(972,199)	(972,199)	(976,895)	(976,895)	(4,696)	0.5%
Employee Assistance Program	237,890	364,912	364,912	249,785	249,785	(115,127)	(31.5%)
Tuition Reimbursement	284,082	360,000	360,000	360,000	360,000	0	0.0%
<b>Total General Fund Fringe Benefits</b>	<b>\$307,188,662</b>	<b>\$338,338,526</b>	<b>\$340,260,210</b>	<b>\$355,880,829</b>	<b>\$354,853,322</b>	<b>\$14,593,112</b>	<b>4.3%</b>
<b>OPERATING EXPENSES</b>							
Employee Awards Program	\$206,910	\$215,000	\$215,000	\$215,000	\$215,000	\$0	0.0%
Employee Development Initiatives	938,346	1,172,850	1,635,021	1,172,850	1,172,850	(462,171)	(28.3%)
<b>Total Operating Expenses</b>	<b>\$1,145,256</b>	<b>\$1,387,850</b>	<b>\$1,850,021</b>	<b>\$1,387,850</b>	<b>\$1,387,850</b>	<b>(\$462,171)</b>	<b>(25.0%)</b>
<b>TOTAL GENERAL FUND EMPLOYEE BENEFITS</b>	<b>\$308,333,918</b>	<b>\$339,726,376</b>	<b>\$342,110,231</b>	<b>\$357,268,679</b>	<b>\$356,241,172</b>	<b>\$14,130,941</b>	<b>4.1%</b>