

FY 2017 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 2015 Actual	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan	FY 2017 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
FRINGE BENEFITS						
Group Health Insurance	\$94,024,537	\$103,546,666	\$103,674,468	\$106,367,207	\$2,692,739	2.6%
Dental Insurance	3,824,374	4,091,256	4,096,581	4,136,376	39,795	1.0%
Group Life Insurance	1,447,788	1,446,416	1,450,037	1,488,305	38,268	2.6%
FICA	44,784,982	48,561,924	48,631,204	49,169,866	538,662	1.1%
Employees' Retirement	67,544,286	77,846,031	78,045,177	84,324,733	6,279,556	8.0%
Uniformed Retirement	56,402,683	59,795,002	59,795,002	63,777,425	3,982,423	6.7%
Police Retirement	37,822,401	41,146,840	41,146,840	44,742,322	3,595,482	8.7%
Virginia Retirement System	529,000	652,055	652,055	678,426	26,371	4.0%
Line of Duty	1,057,152	1,104,102	1,104,102	1,252,264	148,162	13.4%
Flexible Spending Accounts	124,559	120,727	120,727	129,131	8,404	7.0%
Unemployment Compensation	247,956	274,794	274,794	181,884	(92,910)	(33.8%)
Capital Project Reimbursements	(1,143,028)	(972,199)	(972,199)	(976,895)	(4,696)	0.5%
Employee Assistance Program	237,890	364,912	364,912	249,785	(115,127)	(31.5%)
Tuition Reimbursement	284,082	360,000	360,000	360,000	0	0.0%
Total General Fund Fringe Benefits	\$307,188,662	\$338,338,526	\$338,743,700	\$355,880,829	\$17,137,129	5.1%
OPERATING EXPENSES						
Employee Awards Program	\$206,910	\$215,000	\$215,000	\$215,000	\$0	0.0%
Employee Development Initiatives	938,346	1,172,850	1,635,021	1,172,850	(462,171)	(28.3%)
Total Operating Expenses	\$1,145,256	\$1,387,850	\$1,850,021	\$1,387,850	(\$462,171)	(25.0%)
TOTAL GENERAL FUND EMPLOYEE BENEFITS	\$308,333,918	\$339,726,376	\$340,593,721	\$357,268,679	\$16,674,958	4.9%