

FY 2021 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 2019 Actual	FY 2020 Adopted Budget Plan	FY 2020 Revised Budget Plan	FY 2021 Advertised Budget Plan	FY 2021 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
FRINGE BENEFITS							
Group Health Insurance	\$104,418,006	\$108,424,432	\$101,299,241	\$103,128,531	\$102,121,685	\$822,444	0.8%
Dental Insurance	4,042,796	4,253,665	4,269,281	4,234,727	4,192,775	(76,506)	(1.8%)
Group Life Insurance	2,296,662	2,548,980	2,556,829	2,735,336	2,711,120	154,291	6.0%
FICA	50,571,581	52,159,374	52,494,112	56,075,981	53,339,102	844,990	1.6%
Employees' Retirement	105,303,231	116,900,291	117,594,942	124,735,539	118,628,471	1,033,529	0.9%
Uniformed Retirement	64,381,136	66,508,739	67,136,867	70,303,468	66,075,234	(1,061,633)	(1.6%)
Police Retirement	46,984,102	52,764,895	53,434,800	54,565,880	52,085,226	(1,349,574)	(2.5%)
Virginia Retirement System	384,884	436,680	436,680	452,630	452,630	15,950	3.7%
Line of Duty	1,553,181	1,714,761	1,714,761	1,616,457	1,616,457	(98,304)	(5.7%)
Flexible Spending Accounts	166,909	179,304	179,304	166,788	166,788	(12,516)	(7.0%)
Unemployment Compensation	122,233	101,858	101,858	273,055	273,055	171,197	168.1%
Capital Project Reimbursements	(2,351,467)	(2,101,834)	(2,101,834)	(2,599,745)	(2,328,636)	(226,802)	10.8%
Employee Assistance Program	309,772	271,050	271,050	284,804	284,804	13,754	5.1%
Tuition Reimbursement	399,546	360,000	360,000	360,000	360,000	0	0.0%
Total General Fund Fringe Benefits	\$378,582,572	\$404,522,195	\$399,747,891	\$416,333,451	\$399,978,711	\$230,820	0.1%
OPERATING EXPENSES							
Employee Awards Program	\$202,983	\$215,000	\$215,000	\$215,000	\$215,000	\$0	0.0%
Employee Development Initiatives	1,090,356	1,172,850	1,445,296	1,172,850	1,172,850	(272,446)	(18.9%)
Total Operating Expenses	\$1,293,339	\$1,387,850	\$1,660,296	\$1,387,850	\$1,387,850	(\$272,446)	(16.4%)
TOTAL GENERAL FUND EMPLOYEE BENEFITS	\$379,875,911	\$405,910,045	\$401,408,187	\$417,721,301	\$401,366,561	(\$41,626)	(0.0%)