

FY 2020 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 2018 Actual	FY 2019 Adopted Budget Plan	FY 2019 Revised Budget Plan	FY 2020 Advertised Budget Plan	FY 2020 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
FRINGE BENEFITS							
Group Health Insurance	\$104,998,691	\$110,494,611	\$106,827,049	\$108,377,938	\$108,424,432	\$1,597,383	1.5%
Dental Insurance	4,082,595	4,299,408	4,315,819	4,251,728	4,253,665	(62,154)	(1.4%)
Group Life Insurance	2,421,289	2,286,929	2,293,222	2,548,008	2,548,980	255,758	11.2%
FICA	48,816,633	52,313,079	52,544,257	51,745,896	52,159,374	(384,883)	(0.7%)
Employees' Retirement	94,345,719	105,567,066	106,879,169	115,368,595	116,900,291	10,021,122	9.4%
Uniformed Retirement	63,113,623	66,238,243	67,138,243	66,169,570	66,508,739	(629,504)	(0.9%)
Police Retirement	44,173,869	48,429,801	48,429,801	52,160,668	52,764,895	4,335,094	9.0%
Virginia Retirement System	434,755	493,323	493,323	436,680	436,680	(56,643)	(11.5%)
Line of Duty	1,618,337	1,675,352	1,675,352	1,714,761	1,714,761	39,409	2.4%
Flexible Spending Accounts	147,820	139,051	139,051	179,304	179,304	40,253	28.9%
Unemployment Compensation	165,716	170,453	170,453	101,858	101,858	(68,595)	(40.2%)
Capital Project Reimbursements	(2,147,550)	(2,794,868)	(2,794,868)	(2,101,834)	(2,101,834)	693,034	(24.8%)
Employee Assistance Program	218,066	249,785	249,785	271,050	271,050	21,265	8.5%
Tuition Reimbursement	377,015	360,000	380,000	360,000	360,000	(20,000)	(5.3%)
Total General Fund Fringe Benefits	\$362,766,578	\$389,922,233	\$388,740,656	\$401,584,222	\$404,522,195	\$15,781,539	4.1%
OPERATING EXPENSES							
Employee Awards Program	\$265,792	\$215,000	\$215,000	\$215,000	\$215,000	\$0	0.0%
Employee Development Initiatives	1,427,549	1,172,850	1,435,424	1,172,850	1,172,850	(262,574)	(18.3%)
Total Operating Expenses	\$1,693,341	\$1,387,850	\$1,650,424	\$1,387,850	\$1,387,850	(\$262,574)	(15.9%)
TOTAL GENERAL FUND EMPLOYEE BENEFITS	\$364,459,919	\$391,310,083	\$390,391,080	\$402,972,072	\$405,910,045	\$15,518,965	4.0%