

## FY 2023 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 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2023 Advertised Budget Plan	FY 2023 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>FRINGE BENEFITS</b>							
Group Health Insurance	\$93,716,794	\$98,847,387	\$99,289,166	\$110,040,365	\$110,012,505	\$10,723,339	10.8%
Dental Insurance	3,866,082	4,362,621	4,382,424	4,182,985	4,181,892	(200,532)	(4.6%)
Group Life Insurance	1,291,804	1,372,621	1,384,105	1,309,280	1,308,971	(75,134)	(5.4%)
FICA	51,837,778	54,914,463	55,884,414	62,236,493	62,422,131	6,537,717	11.7%
Employees' Retirement	111,818,672	121,828,402	122,804,010	128,917,730	128,862,022	6,058,012	4.9%
Uniformed Retirement	64,120,793	66,869,739	66,869,739	69,529,148	70,431,391	3,561,652	5.3%
Police Retirement	50,035,951	57,468,511	57,468,511	58,488,566	59,242,119	1,773,608	3.1%
Virginia Retirement System	321,679	389,178	389,178	309,005	309,005	(80,173)	(20.6%)
Deferred Compensation Plan	750	0	0	0	0	0	--
Line of Duty	1,426,563	1,751,227	1,751,227	2,054,024	2,054,024	302,797	17.3%
Flexible Spending Accounts	109,512	130,476	130,476	88,067	88,067	(42,409)	(32.5%)
Unemployment Compensation	1,318,356	2,378,769	2,378,769	123,513	123,513	(2,255,256)	(94.8%)
Capital Project Reimbursements	(2,737,286)	(2,658,380)	(2,688,199)	(1,872,424)	(1,872,424)	815,775	(30.3%)
Employee Assistance Program	299,959	299,441	299,441	314,400	314,400	14,959	5.0%
Tuition Reimbursement	392,307	360,000	367,693	360,000	360,000	(7,693)	(2.1%)
<b>Total General Fund Fringe Benefits</b>	<b>\$377,819,714</b>	<b>\$408,314,455</b>	<b>\$410,710,954</b>	<b>\$436,081,152</b>	<b>\$437,837,616</b>	<b>\$27,126,662</b>	<b>6.6%</b>
<b>OPERATING EXPENSES</b>							
Employee Awards Program <sup>1</sup>	\$0	\$215,000	\$215,000	\$215,000	\$215,000	\$0	0.0%
Employee Development Initiatives	813,276	1,122,850	1,170,503	1,122,850	1,122,850	(47,653)	(4.1%)
<b>Total Operating Expenses</b>	<b>\$813,276</b>	<b>\$1,337,850</b>	<b>\$1,385,503</b>	<b>\$1,337,850</b>	<b>\$1,337,850</b>	<b>(\$47,653)</b>	<b>(3.4%)</b>
<b>TOTAL GENERAL FUND EMPLOYEE BENEFITS</b>	<b>\$378,632,990</b>	<b>\$409,652,305</b>	<b>\$412,096,457</b>	<b>\$437,419,002</b>	<b>\$439,175,466</b>	<b>\$27,079,009</b>	<b>6.6%</b>

<sup>1</sup> During FY 2021, the Outstanding Performance Awards nomination process was on hold due to the COVID-19 pandemic. Therefore, no expenditures were incurred for the Employee Awards Program in FY 2021.