

## FY 2022 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 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>FRINGE BENEFITS</b>						
Group Health Insurance	\$98,364,674	\$102,121,685	\$102,364,070	\$98,713,903	(\$3,650,167)	(3.6%)
Dental Insurance	4,115,861	4,192,775	4,202,874	4,357,059	154,185	3.7%
Group Life Insurance	1,880,067	2,711,120	2,716,196	1,369,020	(1,347,176)	(49.6%)
FICA	52,622,370	53,339,102	53,464,361	54,201,866	737,505	1.4%
Employees' Retirement	118,772,964	118,628,471	119,072,855	120,117,936	1,045,081	0.9%
Uniformed Retirement	64,864,045	66,075,234	66,075,234	66,076,828	1,594	0.0%
Police Retirement	50,723,893	52,085,226	52,085,226	56,891,378	4,806,152	9.2%
Virginia Retirement System	407,363	452,630	452,630	389,178	(63,452)	(14.0%)
Deferred Compensation Plan	23,500	0	0	0	0	--
Line of Duty	1,516,236	1,616,457	1,616,457	1,751,227	134,770	8.3%
Flexible Spending Accounts	150,419	166,788	166,788	130,476	(36,312)	(21.8%)
Unemployment Compensation	194,137	273,055	273,055	2,378,769	2,105,714	771.2%
Capital Project Reimbursements	(2,653,712)	(2,328,636)	(2,328,636)	(2,658,380)	(329,744)	14.2%
Employee Assistance Program	278,563	284,804	284,804	299,441	14,637	5.1%
Tuition Reimbursement	382,824	360,000	367,477	360,000	(7,477)	(2.0%)
<b>Total General Fund Fringe Benefits</b>	<b>\$391,643,204</b>	<b>\$399,978,711</b>	<b>\$400,813,391</b>	<b>\$404,378,701</b>	<b>\$3,565,310</b>	<b>0.9%</b>
<b>OPERATING EXPENSES</b>						
Employee Awards Program	\$299,570	\$215,000	\$215,000	\$215,000	\$0	0.0%
Employee Development Initiatives	1,051,886	1,172,850	1,189,446	1,122,850	(66,596)	(5.6%)
<b>Total Operating Expenses</b>	<b>\$1,351,456</b>	<b>\$1,387,850</b>	<b>\$1,404,446</b>	<b>\$1,337,850</b>	<b>(\$66,596)</b>	<b>(4.7%)</b>
<b>TOTAL GENERAL FUND EMPLOYEE BENEFITS</b>	<b>\$392,994,660</b>	<b>\$401,366,561</b>	<b>\$402,217,837</b>	<b>\$405,716,551</b>	<b>\$3,498,714</b>	<b>0.9%</b>