

## FY 2024 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 2022 Actual	FY 2023 Adopted Budget Plan	FY 2023 Revised Budget Plan	FY 2024 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>FRINGE BENEFITS</b>						
Group Health Insurance	\$98,306,412	\$110,012,505	\$110,164,263	\$114,736,062	\$4,571,799	4.1%
Dental Insurance	4,058,100	4,181,892	4,187,847	4,196,470	8,623	0.2%
Group Life Insurance	1,310,659	1,308,971	1,310,652	1,805,164	494,512	37.7%
FICA	53,962,807	62,422,131	62,502,511	61,623,264	(879,247)	(1.4%)
Employees' Retirement	119,773,949	128,862,022	129,165,469	139,556,432	10,390,963	8.0%
Uniformed Retirement	63,039,929	70,431,391	70,431,391	87,213,734	16,782,343	23.8%
Police Retirement	53,662,435	59,242,119	59,242,119	66,950,132	7,708,013	13.0%
Virginia Retirement System	272,690	309,005	309,005	266,291	(42,714)	(13.8%)
Line of Duty	1,776,319	2,054,024	2,054,024	1,961,588	(92,436)	(4.5%)
Flexible Spending Accounts	107,956	88,067	88,067	86,152	(1,915)	(2.2%)
Unemployment Compensation	241,526	123,513	123,513	125,420	1,907	1.5%
Capital Project Reimbursements	(3,112,763)	(1,872,424)	(1,872,424)	(2,835,000)	(962,576)	51.4%
Employee Assistance Program	291,347	314,400	314,400	328,708	14,308	4.6%
Tuition Reimbursement	338,428	360,000	460,000	460,000	0	0.0%
<b>Total General Fund Fringe Benefits</b>	<b>\$394,029,794</b>	<b>\$437,837,616</b>	<b>\$438,480,837</b>	<b>\$476,474,417</b>	<b>\$37,993,580</b>	<b>8.7%</b>
<b>OPERATING EXPENSES</b>						
Employee Awards Program	\$0	\$215,000	\$215,000	\$215,000	\$0	0.0%
Employee Development Initiatives	573,820	1,122,850	1,122,850	1,122,850	0	0.0%
<b>Total Operating Expenses</b>	<b>\$573,820</b>	<b>\$1,337,850</b>	<b>\$1,337,850</b>	<b>\$1,337,850</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL GENERAL FUND EMPLOYEE BENEFITS</b>	<b>\$394,603,614</b>	<b>\$439,175,466</b>	<b>\$439,818,687</b>	<b>\$477,812,267</b>	<b>\$37,993,580</b>	<b>8.6%</b>