

## FY 2025 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 2023 Actual	FY 2024 Adopted Budget Plan	FY 2024 Revised Budget Plan	FY 2025 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>FRINGE BENEFITS</b>						
Group Health Insurance	\$108,795,755	\$114,802,202	\$115,018,027	\$115,009,232	(\$8,795)	(0.0%)
Dental Insurance	4,102,065	4,198,968	4,201,332	4,162,417	(38,915)	(0.9%)
Group Life Insurance	1,620,300	1,805,869	1,806,845	2,026,981	220,136	12.2%
FICA	55,606,267	64,136,054	64,175,325	67,956,210	3,780,885	5.9%
Employees' Retirement	123,374,981	144,317,565	144,471,927	168,103,542	23,631,615	16.4%
Uniformed Retirement	66,839,766	90,880,070	90,880,070	103,494,563	12,614,493	13.9%
Police Retirement	55,259,208	72,356,187	72,356,187	88,658,585	16,302,398	22.5%
Virginia Retirement System	235,447	266,291	266,291	246,111	(20,180)	(7.6%)
Line of Duty	1,806,975	1,961,588	1,961,588	1,883,353	(78,235)	(4.0%)
Flexible Spending Accounts	104,999	86,152	86,152	63,507	(22,645)	(26.3%)
Unemployment Compensation	112,605	125,420	125,420	94,946	(30,474)	(24.3%)
Capital Project Reimbursements	(2,094,251)	(2,835,000)	(2,835,000)	(1,761,120)	1,073,880	(37.9%)
Employee Assistance Program	286,167	328,708	328,708	352,599	23,891	7.3%
Tuition Reimbursement	414,829	460,000	460,000	460,000	(0)	(0.0%)
<b>Total General Fund Fringe Benefits</b>	<b>\$416,465,113</b>	<b>\$492,890,074</b>	<b>\$493,302,872</b>	<b>\$550,750,926</b>	<b>\$57,448,054</b>	<b>11.6%</b>
<b>OPERATING EXPENSES</b>						
Employee Awards Program	\$274,516	\$215,000	\$215,000	\$300,000	\$85,000	39.5%
Employee Development Initiatives	556,945	1,122,850	1,122,850	1,122,850	0	0.0%
<b>Total Operating Expenses</b>	<b>\$831,461</b>	<b>\$1,337,850</b>	<b>\$1,337,850</b>	<b>\$1,422,850</b>	<b>\$85,000</b>	<b>6.4%</b>
<b>TOTAL GENERAL FUND EMPLOYEE BENEFITS</b>	<b>\$417,296,574</b>	<b>\$494,227,924</b>	<b>\$494,640,722</b>	<b>\$552,173,776</b>	<b>\$57,533,054</b>	<b>11.6%</b>