

FY 2024 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 2022 Actual	FY 2023 Adopted Budget Plan	FY 2023 Revised Budget Plan	FY 2024 Advertised Budget Plan	FY 2024 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
FRINGE BENEFITS							
Group Health Insurance	\$98,306,412	\$110,012,505	\$108,526,263	\$114,736,062	\$114,802,202	\$6,209,799	5.7%
Dental Insurance	4,058,100	4,181,892	4,187,847	4,196,470	4,198,968	8,623	0.2%
Group Life Insurance	1,310,659	1,308,971	1,310,652	1,805,164	1,805,869	494,512	37.7%
FICA	53,962,807	62,422,131	60,355,298	61,623,264	64,136,054	1,267,966	2.1%
Employees' Retirement	119,773,949	128,862,022	127,273,469	139,556,432	144,317,565	12,282,963	9.7%
Uniformed Retirement	63,039,929	70,431,391	69,584,391	87,213,734	90,880,070	17,629,343	25.3%
Police Retirement	53,662,435	59,242,119	57,999,119	66,950,132	72,356,187	8,951,013	15.4%
Virginia Retirement System	272,690	309,005	309,005	266,291	266,291	(42,714)	(13.8%)
Line of Duty	1,776,319	2,054,024	2,054,024	1,961,588	1,961,588	(92,436)	(4.5%)
Flexible Spending Accounts	107,956	88,067	88,067	86,152	86,152	(1,915)	(2.2%)
Unemployment Compensation	241,526	123,513	123,513	125,420	125,420	1,907	1.5%
Capital Project Reimbursements	(3,112,763)	(1,872,424)	(1,872,424)	(2,835,000)	(2,835,000)	(962,576)	51.4%
Employee Assistance Program	291,347	314,400	314,400	328,708	328,708	14,308	4.6%
Tuition Reimbursement	338,428	360,000	460,000	460,000	460,000	0	0.0%
Total General Fund Fringe Benefits	\$394,029,794	\$437,837,616	\$430,713,624	\$476,474,417	\$492,890,074	\$45,760,793	10.6%
OPERATING EXPENSES							
Employee Awards Program	\$0	\$215,000	\$215,000	\$215,000	\$215,000	\$0	0.0%
Employee Development Initiatives	573,820	1,122,850	1,122,850	1,122,850	1,122,850	0	0.0%
Total Operating Expenses	\$573,820	\$1,337,850	\$1,337,850	\$1,337,850	\$1,337,850	\$0	0.0%
TOTAL GENERAL FUND EMPLOYEE BENEFITS	\$394,603,614	\$439,175,466	\$432,051,474	\$477,812,267	\$494,227,924	\$45,760,793	10.6%