

## FY 2019 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 2017 Actual	FY 2018 Adopted Budget Plan	FY 2018 Revised Budget Plan	FY 2019 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>FRINGE BENEFITS</b>						
Group Health Insurance	\$103,000,599	\$109,627,286	\$110,011,320	\$110,494,611	\$483,291	0.4%
Dental Insurance	4,061,458	4,201,110	4,217,111	4,299,408	82,297	2.0%
Group Life Insurance	2,692,745	2,343,390	2,350,097	2,286,929	(63,168)	(2.7%)
FICA	47,442,558	50,346,885	50,544,195	52,313,079	1,768,884	3.5%
Employees' Retirement	83,359,834	93,922,934	95,275,217	105,567,066	10,291,849	10.8%
Uniformed Retirement	62,358,309	64,160,851	64,860,851	66,238,243	1,377,392	2.1%
Police Retirement	43,111,062	45,211,564	45,211,564	48,429,801	3,218,237	7.1%
Virginia Retirement System	588,781	609,004	609,004	493,323	(115,681)	(19.0%)
Line of Duty	1,310,478	1,460,681	1,460,681	1,675,352	214,671	14.7%
Flexible Spending Accounts	131,518	129,802	129,802	139,051	9,249	7.1%
Unemployment Compensation	163,879	242,506	242,506	170,453	(72,053)	(29.7%)
Capital Project Reimbursements	(1,352,885)	(1,946,918)	(2,485,303)	(2,794,868)	(309,565)	12.5%
Employee Assistance Program	237,890	249,785	249,785	249,785	0	0.0%
Tuition Reimbursement	390,972	360,000	360,000	360,000	0	0.0%
<b>Total General Fund Fringe Benefits</b>	<b>\$347,497,198</b>	<b>\$370,918,880</b>	<b>\$373,036,830</b>	<b>\$389,922,233</b>	<b>\$16,885,403</b>	<b>4.5%</b>
<b>OPERATING EXPENSES</b>						
Employee Awards Program	\$164,926	\$215,000	\$215,000	\$215,000	\$0	0.0%
Employee Development Initiatives	1,252,816	1,172,850	1,629,923	1,172,850	(457,073)	(28.0%)
<b>Total Operating Expenses</b>	<b>\$1,417,742</b>	<b>\$1,387,850</b>	<b>\$1,844,923</b>	<b>\$1,387,850</b>	<b>(\$457,073)</b>	<b>(24.8%)</b>
<b>TOTAL GENERAL FUND EMPLOYEE BENEFITS</b>	<b>\$348,914,940</b>	<b>\$372,306,730</b>	<b>\$374,881,753</b>	<b>\$391,310,083</b>	<b>\$16,428,330</b>	<b>4.4%</b>