

# LINE OF DUTY – FIDUCIARY FUND

## DESCRIPTION

The Line of Duty Fiduciary Fund was created in the FY13 Annual Fiscal Plan due to a mandate from the Commonwealth of Virginia that requires localities to pay the cost of this State approved benefit. The Line of Duty benefit was initially approved by the General Assembly as an additional life insurance payment for public safety employees that die in the line of duty. However, the General Assembly expanded the benefit during the 1998 session to include health insurance coverage. The health insurance benefit covers the public safety employee that dies or becomes disabled in the line of duty as well as their spouse and dependents. The expanded benefit was effective July 1, 2000.

During the 2010 General Assembly session, due to the increasing cost of this State benefit directly related to the increasing cost of providing healthcare insurance, the 2010-2012 Biennial Budget passed the cost of the line of duty benefits from the Commonwealth of Virginia to localities. Localities were given two options to pay for the line of duty costs. Henrico County selected the first option which allowed localities to pay the benefit costs directly. The second option was to participate in a line of duty pool administered by the Virginia Retirement System (VRS).

## BUDGET HIGHLIGHTS

The budget for FY26 provides funding for the costs associated with the Line of Duty payments.

As a result of the General Assembly passing the cost of this State approved benefit to localities, a new fiduciary fund was created in the FY13 approved budget with an original forecasted budget of \$500,000. This fiduciary fund allows the County to budget for the annual cost of the Line of Duty. Currently, this benefit provides coverage for 84 retirees.

## FISCAL YEAR 2026 SUMMARY

### Annual Fiscal Plan

Description	FY24 Actual	FY25 Original	FY26 Proposed	Change 25 to 26
Line of Duty Contribution	\$ 1,016,228	\$ 1,250,000	\$ 1,250,000	0.0%
Total Line of Duty	\$ 1,016,228	\$ 1,250,000	\$ 1,250,000	0.0%



**Department Operating Budget  
Henrico County, Virginia  
FY2025-26  
HUMAN RESOURCES**

<b>Account Description</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50199 OPEB - Healthcare	1,016,228	1,250,000	1,250,000	0	0.0%
<b>Total Department</b>	<b>1,016,228</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>0</b>	<b>0.0%</b>