
District Retiree Health Contribution

Table RH0-1

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2023 Approved	% Change from FY 2022
OPERATING BUDGET	\$47,300,000	\$53,600,000	\$50,300,000	\$41,500,000	-17.5
FTEs	0.0	0.0	0.0	0.0	N/A
CAPITAL BUDGET	\$0	\$0	\$0	\$0	N/A
FTEs	0.0	0.0	0.0	0.0	N/A

The mission of the District Retiree Health Contribution is to contribute to the funding of the District’s other post-employment benefits (OPEB) liabilities.

District government retirees who were first employed after September 30, 1987 ("post-87") may obtain health insurance (pursuant to D.C. Code 1-622) and life insurance (pursuant to D.C. Code 1-623) from the District. The federal government is responsible for funding OPEB costs for District government retirees who were first employed prior to October 1, 1987 ("pre-87"). The Annuitants' Health and Life Insurance Employer Contribution Trust Fund pays the District's portion of post-87 retirees' health and life insurance premiums. The Governmental Accounting Standards Board requires state and local governments, including the District, to recognize any OPEB liability in their financial statements. The District is budgeting an actuarially determined annual OPEB contribution to cover normal costs and other actuarially determined liabilities. The approved budget of the District Retiree Health Contribution represents the District’s FY 2023 contribution to the funding of its OPEB liabilities.

The District's contribution to the cost of health, vision, and dental insurance premiums for retirees and their dependents is based on the amount of creditable service of the retiree. The District’s maximum contribution for the cost of healthcare for retirees is 75.0 percent, the same as the contribution for all current employees.

The agency's FY 2023 approved budget is presented in the following tables:

FY 2023 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table RH0-2 contains the approved FY 2023 budget by revenue type compared to the FY 2022 approved budget. It also provides FY 2020 and FY 2021 actual data.

Table RH0-2

(dollars in thousands)

	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	% Change*	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	% Change
Appropriated Fund												
GENERAL FUND												
Local Funds	47,300	53,600	50,300	41,500	-8,800	-17.5	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR GENERAL FUND	47,300	53,600	50,300	41,500	-8,800	-17.5	0.0	0.0	0.0	0.0	0.0	N/A
GROSS FUNDS	47,300	53,600	50,300	41,500	-8,800	-17.5	0.0	0.0	0.0	0.0	0.0	N/A

*Percent change is based on whole dollars.

Note: If applicable, for a breakdown of each Grant (Federal and Private) and Special Purpose Revenue type, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2023 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2023 Approved Operating Budget, by Comptroller Source Group

Table RH0-3 contains the approved FY 2023 budget at the Comptroller Source Group (object class) level compared to the FY 2022 approved budget. It also provides FY 2020 and FY 2021 actual expenditures.

Table RH0-3

(dollars in thousands)

	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	Percentage Change*
Comptroller Source Group						
50 - Subsidies and Transfers	47,300	53,600	50,300	41,500	-8,800	-17.5
SUBTOTAL NONPERSONAL SERVICES (NPS)	47,300	53,600	50,300	41,500	-8,800	-17.5
GROSS FUNDS	47,300	53,600	50,300	41,500	-8,800	-17.5

*Percent change is based on whole dollars.

FY 2023 Approved Operating Budget and FTEs, by Division/Program and Activity

Table RH0-4 contains the approved FY 2023 budget by division/program and activity compared to the FY 2022 approved budget. It also provides FY 2020 and FY 2021 actual data. For a more comprehensive explanation of divisions/programs and activities, please see the Division/Program Description section, which follows the table.

Table RH0-4

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022
(1000) DISTRICT RETIREE HEALTH CONTRIBUTION										
(1100) District Retiree Health Contribution	47,300	53,600	50,300	41,500	-8,800	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (1000) DISTRICT RETIREE HEALTH CONTRIBUTION	47,300	53,600	50,300	41,500	-8,800	0.0	0.0	0.0	0.0	0.0
TOTAL APPROVED OPERATING BUDGET	47,300	53,600	50,300	41,500	-8,800	0.0	0.0	0.0	0.0	0.0

(Change is calculated by whole numbers and numbers may not add up due to rounding)

Note: For more detailed information regarding the approved funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity** in the **FY 2023 Operating Appendices** located on the Office of the Chief Financial Officer's website. "No Activity Assigned" indicates budget or actuals that are recorded at the division/program level.

Program Description

The District Retiree Health Contribution operates through the following program:

District Retiree Health Contribution – provides the contribution for the funding of the District's OPEB liabilities.

Program Structure Change

The District Retiree Health Contribution has no program structure changes in the FY 2023 approved budget.

FY 2022 Approved Budget to FY 2023 Approved Budget, by Revenue Type

Table RH0-5 itemizes the changes by revenue type between the FY 2022 approved budget and the FY 2023 approved budget. For a more comprehensive explanation of changes, please see the FY 2023 Approved Budget Changes section, which follows the table.

Table RH0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2022 Approved Budget and FTE		50,300	0.0
No Change		0	0.0
LOCAL FUNDS: FY 2023 Recurring Budget		50,300	0.0

Table RH0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
Decrease: To align budget with certified actuarial projections	District Retiree Health Contribution	-8,800	0.0
LOCAL FUNDS: FY 2023 Mayor's Proposed Budget		41,500	0.0
No Change		0	0.0
LOCAL FUNDS: FY 2023 District's Approved Budget		41,500	0.0
GROSS FOR RH0 - DISTRICT RETIREE HEALTH CONTRIBUTION		41,500	0.0

(Change is calculated by whole numbers and numbers may not add up due to rounding)

Note: For more detailed information regarding the approved funding for interagency projects funded within this agency, please see Appendix J, FY 2023 Interagency Budgets, in the Executive Summary budget volume.

FY 2023 Approved Operating Budget Changes

Table RH0-6 contains the approved FY 2023 budget by fund compared to the FY 2022 approved budget.

Table RH0-6

Appropriated Fund	FY 2022 Approved	FY 2023 Approved	% Change from FY 2022
Local Funds	\$50,300,000	\$41,500,000	-17.5
GROSS FUNDS	\$50,300,000	\$41,500,000	-17.5

Recurring Budget

The District Retiree Health Contribution's budget proposal reflects no change from the FY 2022 approved budget to the FY 2023 recurring budget.

Mayor's Proposed Budget

Decrease: The District Retiree Health Contribution's proposed budget includes a decrease of \$8,800,000 to reflect the actuarial valuation of the District of Columbia Annuitants' Health and Life Insurance Employer Contribution Plan. The purpose of the valuation is to provide an estimate of the actuarial accrued liabilities of the Plan and the Annual Required Contribution in accordance with Governmental Accounting Standards Board statement numbers 43 and 45.

District's Approved Budget

No Change: The District Retiree Health Contribution's budget reflects no change from the Mayor's proposed budget to the District's approved budget.