
District Retiree Health Contribution

Table RH0-1

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2024 Approved	% Change from FY 2023
OPERATING BUDGET	\$53,600,000	\$53,000,000	\$41,500,000	\$72,700,000	75.2
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 2024 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 2024 approved budget is presented in the following tables:

FY 2024 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table RH0-2 contains the approved FY 2024 budget by revenue type compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 actual data.

Table RH0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	% Change*	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	% Change
GENERAL FUND												
Local Funds	53,600	53,000	41,500	72,700	31,200	75.2	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR GENERAL FUND	53,600	53,000	41,500	72,700	31,200	75.2	0.0	0.0	0.0	0.0	0.0	N/A
GROSS FUNDS	53,600	53,000	41,500	72,700	31,200	75.2	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 2024 Operating Appendices** located on the Office of the Chief Financial Officer’s website.

FY 2024 Approved Operating Budget, by Comptroller Source Group

Table RH0-3 contains the approved FY 2024 budget at the Comptroller Source Group (object class) level compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 actual expenditures.

Table RH0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	Percentage Change*
50 - Subsidies and Transfers	53,600	53,000	41,500	72,700	31,200	75.2
SUBTOTAL NONPERSONAL SERVICES (NPS)	53,600	53,000	41,500	72,700	31,200	75.2
GROSS FUNDS	53,600	53,000	41,500	72,700	31,200	75.2

*Percent change is based on whole dollars.

FY 2024 Approved Operating Budget and FTEs, by Division/Program and Activity

Table RH0-4 contains the approved FY 2024 budget by division/program and activity compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 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 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023
(1000) DISTRICT RETIREE HEALTH CONTRIBUTION										
(1100) District Retiree Health Contribution	53,600	53,000	41,500	72,700	31,200	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (1000) DISTRICT RETIREE HEALTH CONTRIBUTION	53,600	53,000	41,500	72,700	31,200	0.0	0.0	0.0	0.0	0.0
TOTAL APPROVED OPERATING BUDGET	53,600	53,000	41,500	72,700	31,200	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 2024 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 2024 approved budget.

FY 2023 Approved Budget to FY 2024 Approved Budget, by Revenue Type

Table RH0-5 itemizes the changes by revenue type between the FY 2023 approved budget and the FY 2024 approved budget. For a more comprehensive explanation of changes, please see the FY 2024 Approved Budget Changes section, which follows the table.

Table RH0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2023 Approved Budget and FTE		41,500	0.0
No Change		0	0.0
LOCAL FUNDS: FY 2024 Recurring Budget		41,500	0.0

Table RH0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
Increase: To support actuarial valuation of the District of Columbia Annuitants' Health and Life Insurance Employee Contribution Plan	District Retiree Health Contribution	31,200	0.0
LOCAL FUNDS: FY 2024 Mayor's Proposed Budget		72,700	0.0
No Change		0	0.0
LOCAL FUNDS: FY 2024 District's Approved Budget		72,700	0.0

GROSS FOR RH0 - DISTRICT RETIREE HEALTH CONTRIBUTION 72,700 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 2024 Interagency Budgets, in the Executive Summary budget volume.

FY 2024 Approved Operating Budget Changes

Table RH0-6 contains the approved FY 2024 budget by fund compared to the FY 2023 approved budget.

Table RH0-6

Appropriated Fund	FY 2023 Approved	FY 2024 Approved	% Change from FY 2023
Local Funds	\$41,500,000	\$72,700,000	75.2
GROSS FUNDS	\$41,500,000	\$72,700,000	75.2

Mayor's Proposed Budget

Increase: The District Retiree Health Contribution's proposed budget includes an increase of \$31,200,000 to reflect the actuarial valuation of the District of Columbia Annuitants' Health and Life Insurance Employee 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 Standard Board (GASB) 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.