

# District Retiree Health Contribution

**Table RH0-1**

<b>Description</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Approved</b>	<b>FY 2025 Proposed</b>	<b>% Change from FY 2024</b>
OPERATING BUDGET	\$53,000,000	\$41,500,000	\$72,700,000	\$63,900,000	-12.1
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 2025 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 2025 proposed budget is presented in the following tables:

### FY 2025 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table RH0-2 contains the proposed FY 2025 budget by revenue type compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 actual data.

**Table RH0-2**

(dollars in thousands)

	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024	% Change*	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024	% Change
<b>Appropriated Fund</b>												
<b>GENERAL FUND</b>												
Local Funds	53,000	41,500	72,700	63,900	-8,800	-12.1	0.0	0.0	0.0	0.0	0.0	N/A
<b>TOTAL FOR GENERAL FUND</b>	<b>53,000</b>	<b>41,500</b>	<b>72,700</b>	<b>63,900</b>	<b>-8,800</b>	<b>-12.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>N/A</b>
<b>GROSS FUNDS</b>	<b>53,000</b>	<b>41,500</b>	<b>72,700</b>	<b>63,900</b>	<b>-8,800</b>	<b>-12.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>N/A</b>

\*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 2025 Operating Appendices** located on the Office of the Chief Financial Officer’s website.

### FY 2025 Proposed Operating Budget, by Account Group

Table RH0-3 contains the proposed FY 2025 budget at the Account Group level compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 actual expenditures.

**Table RH0-3**

(dollars in thousands)

Account Group	Actual	Actual	Approved	Proposed	Change	Percentage
	FY 2022	FY 2023	FY 2024	FY 2025	from FY 2024	Change*
714100C - Government Subsidies and Grants	53,000	41,500	72,700	63,900	-8,800	-12.1
<b>SUBTOTAL NONPERSONNEL SERVICES (NPS)</b>	<b>53,000</b>	<b>41,500</b>	<b>72,700</b>	<b>63,900</b>	<b>-8,800</b>	<b>-12.1</b>
<b>GROSS FUNDS</b>	<b>53,000</b>	<b>41,500</b>	<b>72,700</b>	<b>63,900</b>	<b>-8,800</b>	<b>-12.1</b>

\*Percent change is based on whole dollars.

## FY 2025 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table RH0-4 contains the proposed FY 2025 budget by division/program and activity compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 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 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024
<b>(CO0027) CFO OPERATIONS</b>										
<i>(C02701) District Retiree Health</i>										
Contribution Funding	53,000	41,500	72,700	63,900	-8,800	0.0	0.0	0.0	0.0	0.0
<b>SUBTOTAL (CO0027) CFO OPERATIONS</b>	<b>53,000</b>	<b>41,500</b>	<b>72,700</b>	<b>63,900</b>	<b>-8,800</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>TOTAL PROPOSED OPERATING BUDGET</b>	<b>53,000</b>	<b>41,500</b>	<b>72,700</b>	<b>63,900</b>	<b>-8,800</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

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

**Note:** For more detailed information regarding the proposed funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity**. For detailed information on this agency's Cost Center structure as reflected in the District's Chart of Accounts, please see **Schedule 30-CC FY 2025 Proposed Operating Budget and FTEs, by Division/Office**. Additional information on this agency's interagency agreements can be found in **Appendix H**. All schedules can be found in the FY 2025 Operating Appendices, Volume 6 located on the Office of the Chief Financial Officer's website.

### 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 2025 proposed budget.

## FY 2024 Approved Budget to FY 2025 Proposed Budget, by Revenue Type

Table RH0-5 itemizes the changes by revenue type between the FY 2024 approved budget and the FY 2025 proposed budget. For a more comprehensive explanation of changes, please see the FY 2025 Proposed Budget Changes section, which follows the table.

**Table RH0-5**

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2024 Approved Budget and FTE</b>		<b>72,700</b>	<b>0.0</b>
No Change		0	0.0

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**Table RH0-5**

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2025 Recurring Budget</b>		<b>72,700</b>	<b>0.0</b>
Decrease: To align the budget with the actuarial projections	Multiple Programs	-8,800	0.0
<b>LOCAL FUNDS: FY 2025 Mayor's Proposed Budget</b>		<b>63,900</b>	<b>0.0</b>

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**GROSS FOR RH0 - DISTRICT RETIREE HEALTH CONTRIBUTION** **63,900** **0.0**

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

**Note:** For more detailed information regarding the proposed funding for interagency projects funded within this agency, please see Appendix J, FY 2025 Interagency Budgets, in the Executive Summary budget volume.

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**FY 2025 Proposed Operating Budget Changes**

Table RH0-6 contains the proposed FY 2025 budget by fund compared to the FY 2024 approved budget.

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**Table RH0-6**

Appropriated Fund	FY 2024 Approved	FY 2025 Proposed	% Change from FY 2024
Local Funds	\$72,700,000	\$63,900,000	-12.1
<b>GROSS FUNDS</b>	<b>\$72,700,000</b>	<b>\$63,900,000</b>	<b>-12.1</b>

**Mayor's Proposed Budget**

**Decrease:** The District Retiree Health Contribution's proposed Local Funds budget includes a decrease of \$8,800,000 to align with 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.