

Other Post-Employment Benefits Administration

Table UB0-1

Description	FY 2024	FY 2025	FY 2026	FY 2027	% Change from
	Actual	Actual	Approved	Proposed	FY 2026
OPERATING BUDGET	\$0	\$0	\$8,765,834	\$8,765,834	0.0
FTEs	0.0	0.0	3.0	0.0	-100.0
CAPITAL BUDGET	\$0	\$0	\$0	\$0	N/A
FTEs	0.0	0.0	0.0	0.0	N/A

The Other Post-Employment Benefits Administration (OPEBA) agency is used to account for expenditures related to the administration of the Other Post-Employment Benefits Trust Fund.

Summary of Services

The government of the District of Columbia established the District's Annuitants' Health and Life Insurance Employer Contribution Trust Fund on October 1, 1999, under the Annuitants' Health and Life Insurance Employer Contribution Amendment Act of 1999 (D.C. Official Code 1-621.09). Health and life insurance benefits for retirees are known as "Other Post-Employment Benefits" (OPEB), also referred to as the OPEB Plan. The OPEB Plan includes a trust fund that receives the District's annual contributions toward health and life insurance benefits for District employees who have retired, as well as premium payments from retirees. These contributions and premiums, along with investment earnings, are used to pay future benefits on behalf of qualified participants. The OPEB Plan is jointly administered by the District's Office of Finance and Treasury, within the Office of the Chief Financial Officer (OCFO), and the District of Columbia Department of Human Resources.

The agency's FY 2027 proposed budget is presented in the following tables:

FY 2027 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table UB0-2 contains the proposed FY 2027 budget and Full-Time Equivalents by revenue type compared to the FY 2026 approved budget. It also provides FY 2024 and FY 2025 actual data.

Table UB0-2
(\$ in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2024	Actual FY 2025	Approved FY 2026	Proposed FY 2027	Change from FY 2026	% Change*	Actual FY 2024	Actual FY 2025	Approved FY 2026	Proposed FY 2027	Change from FY 2026	% Change
ENTERPRISE FUNDS												
ENTERPRISE AND OTHER - OPEB	0	0	8,766	8,766	0	0.0	0.0	0.0	3.0	0.0	-3.0	-100.0
TOTAL FOR ENTERPRISE FUNDS	0	0	8,766	8,766	0	0.0	0.0	0.0	3.0	0.0	-3.0	-100.0
GROSS FUNDS	0	0	8,766	8,766	0	0.0	0.0	0.0	3.0	0.0	-3.0	-100.0

* 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 2027 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2027 Proposed Operating Budget, by Account Group

Table UB0-3 contains the proposed FY 2027 budget at the Account Group level compared to the FY 2026 approved budget. It also provides FY 2024 and FY 2025 actual expenditures.

Table UB0-3
(\$ in thousands)

Account Group	Actual FY 2024	Actual FY 2025	Approved FY 2026	Proposed FY 2027	Change from FY 2026	% Change*
701100C-CONTINUING FULL TIME	0	0	423	0	-423	-100.0
SUBTOTAL PERSONNEL SERVICES (PS)	0	0	423	0	-423	-100.0
713200C-CONTRACTUAL SERVICES - OTHER	0	0	8,343	8,766	423	5.1
SUBTOTAL NONPERSONNEL SERVICES (NPS)	0	0	8,343	8,766	423	5.1
GROSS FUNDS	0	0	8,766	8,766	0	0.0

* Percent change is based on whole dollars.

FY 2027 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table UB0-4 contains the proposed FY 2027 budget by division/program and activity compared to the FY 2026 approved budget. It also provides FY 2024 and FY 2025 actual data. For a more comprehensive explanation of divisions/programs and activities, please see the Division/Program Description section, which follows the table.

Table UB0-4
(\$ in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2024	Actual FY 2025	Approved FY 2026	Proposed FY 2027	Change from FY 2026	Actual FY 2024	Actual FY 2025	Approved FY 2026	Proposed FY 2027	Change from FY 2026
C03101-OTHER POST EMPLOYEE BENEFITS FUNDING	0	0	8,766	8,766	0	0.0	0.0	3.0	0.0	-3.0
CO0031-CFO OPERATIONS	0	0	8,766	8,766	0	0.0	0.0	3.0	0.0	-3.0
TOTAL PROPOSED OPERATING BUDGET	0	0	8,766	8,766	0	0.0	0.0	3.0	0.0	-3.0

(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 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 2027 Proposed Operating Budget and FTEs, by Division/Office**. Both schedules can be found in the **FY 2027 Operating Appendices**, located on the Office of the Chief Financial Officer's website. Additional information on this agency's interagency agreements can be found in **Appendix H** in the **Executive Summary, Volume 1**.

Program Description

The Other Post-Employment Benefits Administration (OPEBA) agency operates through the following program:

Other Post-Employment Benefits – OPEBA is used to account for expenditures related to the administration of the Other Post-Employment Benefits Fund. OPEBA receives an allocation of a portion of assets of the OPEB Fund. The District's annual contribution to the OPEB Fund is budgeted in the District Retiree Health Contribution agency. The OPEB Fund accounts for resources accumulated and used for post-employment health insurance and life insurance benefits for former District employees. The OPEBA agency provides transparency regarding the administrative costs of the OPEB Plan, which were previously supported within the budget of the OCFO.

Program Structure Change

The Other Post-Employment Benefits Administration has no program structure changes in the FY 2027 proposed budget.

FY 2026 Approved Budget to FY 2027 Proposed Budget, by Revenue Type

Table UB0-5 itemizes the changes by revenue type between the FY 2026 approved budget and the FY 2027 proposed budget. For a more comprehensive explanation of changes, please see the FY 2027 Proposed Budget Changes section, which follows the table.

Table UB0-5
(\$ in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
ENTERPRISE AND OTHER - OPEB: FY 2026 Approved Budget and FTE		8,766	3.0
Increase: To align nonpersonnel services with agency assessed needs	CFO OPERATIONS	423	0.0
Decrease: To recognize savings from a reduction in FTE(s)	CFO OPERATIONS	-423	-3.0
ENTERPRISE AND OTHER - OPEB: FY 2027 Mayor's Proposed Budget		8,766	0.0
GROSS FOR UB0-OTHER POST-EMPLOYMENT BENEFITS FUND (UB0)		8,766	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 H, FY 2027 Interagency Budgets**, in the **Executive Summary, Volume 1** located on the OCFO's website.

FY 2027 Proposed Operating Budget Changes

Table UB0-6 contains the proposed FY 2027 budget by fund compared to the approved FY 2026 budget.

Table UB0-6

Appropriated Fund	FY 2026 Approved	FY 2027 Proposed	% Change from FY 2026
ENTERPRISE AND OTHER - OPEB	\$8,765,834	\$8,765,834	0.0
GROSS FUNDS	\$8,765,834	\$8,765,834	0.0

Mayor's Proposed Budget

Increase: The Other Post-Employment Benefits Administration's budget proposal includes an increase of \$422,903 in the CFO Operation program to support increase in contractual services due to savings in reduction of personnel service costs.

Decrease: The proposed budget reflects a decrease of \$422,903 and 3 Full-Time Equivalent (FTEs) in CFO Operations program to realize savings in personnel services and to offset the proposed increase in contractual services.