

Other Post-Employment Benefits Administration

Table UB0-1

Description	FY 2016	FY 2017	FY 2018	FY 2019	% Change
	Actual	Actual	Approved	Proposed	from FY 2018
OPERATING BUDGET	\$0	\$0	\$0	\$6,763,096	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.

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 (DCHR).

FY 2019 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table UB0-2 contains the proposed FY 2019 budget by revenue type compared to the FY 2018 approved budget. It also provides FY 2016 and FY 2017 actual data.

Table UB0-2

(dollars in thousands)

	Dollars in Thousands							Full-Time Equivalents					
	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	% Change*	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	% Change	
Appropriated Fund													
ENTERPRISE AND OTHER													
Enterprise and Other Fund	0	0	0	6,763	6,763	N/A	0.0	0.0	0.0	0.0	0.0	N/A	
TOTAL FOR ENTERPRISE AND OTHER	0	0	0	6,763	6,763	N/A	0.0	0.0	0.0	0.0	0.0	N/A	
GROSS FUNDS	0	0	0	6,763	6,763	N/A	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), Special Purpose Revenue type and Intra-District agreement, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2019 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2019 Proposed Operating Budget, by Comptroller Source Group

Table UB0-3 contains the proposed FY 2019 budget at the Comptroller Source Group (object class) level compared to the FY 2018 approved budget. It also provides FY 2016 and FY 2017 actual expenditures.

Table UB0-3

(dollars in thousands)

	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	Percentage Change*
Comptroller Source Group						
41 - Contractual Services - Other	0	0	0	6,763	6,763	N/A
SUBTOTAL NONPERSONAL SERVICES (NPS)	0	0	0	6,763	6,763	N/A
GROSS FUNDS	0	0	0	6,763	6,763	N/A

*Percent change is based on whole dollars.

FY 2019 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table UB0-4 contains the proposed FY 2019 budget by division/program and activity compared to the FY 2018 approved budget. It also provides FY 2016 and FY 2017 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

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018
(1100) OTHER POST-EMPLOYMENT BENEFITS										
No Activity Assigned	0	0	0	6,763	6,763	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (1100) OTHER POST-EMPLOYMENT BENEFITS	0	0	0	6,763	6,763	0.0	0.0	0.0	0.0	0.0
TOTAL PROPOSED OPERATING BUDGET	0	0	0	6,763	6,763	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 proposed funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity** in the **FY 2019 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 Other Post-Employment Benefits Administration 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 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 is newly created in the FY 2019 proposed budget.

FY 2018 Approved Budget to FY 2019 Proposed Budget, by Revenue Type

Table UB0-5 itemizes the changes by revenue type between the FY 2018 approved budget and the FY 2019 proposed budget. For a more comprehensive explanation of changes, please see the FY 2019 Proposed Budget Changes section, which follows the table.

Table UB0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
ENTERPRISE AND OTHER FUND - O TYPES: FY 2018 Approved Budget and FTE		0	0.0
No Change		0	0.0
ENTERPRISE AND OTHER FUND - O TYPES: FY 2019 Mayor's Proposed Budget		0	0.0
Enhance: To cover costs associated with Post-Employment Benefits	Other Post-Employment Benefits	6,763	0.0
ENTERPRISE AND OTHER FUND - O TYPES: FY 2019 District's Proposed Budget		6,763	0.0
GROSS FOR UB0 - OTHER POST-EMPLOYMENT BENEFITS FUND		6,763	0.0

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

FY 2019 Proposed Budget Changes

The Other Post-Employment Benefits Administration's (OPEBA) proposed FY 2019 gross budget is \$6,763,096. This agency is newly established and is comprised entirely of Enterprise and Other Funds.

Recurring Budget

No Change: The Other Post-Employment Benefits Administration is a newly created agency.

District's Proposed Budget

Enhance: The FY 2019 proposed Enterprise and Other Funds budget includes an increase of \$6,763,096. The budget supports costs associated with the administration of the OPEB Plan by the District. Acting on the District's behalf, the OCFO's Office of Finance and Treasury administers the Plan along with DCHR. The funding in OPEBA supports operational and staffing costs within the OCFO as well as benefits-related management fees paid within OPEBA.