

Other Post-Employment Benefits Administration

Table UB0-1

Description	FY 2017	FY 2018	FY 2019	FY 2020	% Change
	Actual	Actual	Approved	Approved	from FY 2019
OPERATING BUDGET	\$0	\$0	\$6,763,096	\$9,069,423	34.1
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 Annuity's Health and Life Insurance Employer Contribution Trust Fund on October 1, 1999 under the Annuity's 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).

The agency's FY 2020 approved budget is presented in the following tables:

FY 2020 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table UB0-2 contains the approved FY 2020 budget by revenue type compared to the FY 2019 approved budget. It also provides FY 2017 and FY 2018 actual data.

Table UB0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	% Change*	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	% Change
ENTERPRISE AND OTHER												
Enterprise and Other Funds	0	0	6,763	9,069	2,306	34.1	0.0	0.0	0.0	0.0	0.0	N/A

Table UB0-2

(dollars in thousands)

	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	% Change*	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	% Change
Appropriated Fund												
TOTAL FOR ENTERPRISE AND OTHER	0	0	6,763	9,069	2,306	34.1	0.0	0.0	0.0	0.0	0.0	N/A
GROSS FUNDS	0	0	6,763	9,069	2,306	34.1	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 2020 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2020 Approved Operating Budget, by Comptroller Source Group

Table UB0-3 contains the approved FY 2020 budget at the Comptroller Source Group (object class) level compared to the FY 2019 approved budget. It also provides FY 2017 and FY 2018 actual expenditures.

Table UB0-3

(dollars in thousands)

	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	Percentage Change*
Comptroller Source Group						
41 - Contractual Services - Other	0	0	6,763	9,069	2,306	34.1
SUBTOTAL NONPERSONAL SERVICES (NPS)	0	0	6,763	9,069	2,306	34.1
GROSS FUNDS	0	0	6,763	9,069	2,306	34.1

*Percent change is based on whole dollars.

FY 2020 Approved Operating Budget and FTEs, by Division/Program and Activity

Table UB0-4 contains the approved FY 2020 budget by division/program and activity compared to the FY 2019 approved budget. It also provides FY 2017 and FY 2018 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)

	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019
Division/Program and Activity										
(1100) OTHER POST EMPLOYMENT BENEFITS										
(1101) Other Post Employment Benefits	0	0	0	9,069	9,069	0.0	0.0	0.0	0.0	0.0
No Activity Assigned	0	0	6,763	0	-6,763	0.0	0.0	0.0	0.0	0.0

Table UB0-4

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019
SUBTOTAL (1100) OTHER POST EMPLOYMENT BENEFITS	0	0	6,763	9,069	2,306	0.0	0.0	0.0	0.0	0.0
TOTAL APPROVED OPERATING BUDGET	0	0	6,763	9,069	2,306	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 2020 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 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 change in the FY 2020 approved budget.

FY 2019 Approved Budget to FY 2020 Approved Budget, by Revenue Type

Table UB0-5 itemizes the changes by revenue type between the FY 2019 approved budget and the FY 2020 approved budget. For a more comprehensive explanation of changes, please see the FY 2020 Approved Budget Changes section, which follows the table.

Table UB0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
ENTERPRISE AND OTHER FUNDS: FY 2019 Approved Budget and FTE		6,763	0.0
Increase: To cover costs associated with Post-Employment Benefits	Other Post Employment Benefits	2,306	0.0
ENTERPRISE AND OTHER FUNDS: FY 2020 Mayor's Proposed Budget		9,069	0.0
No Change		0	0.0
ENTERPRISE AND OTHER FUNDS: FY 2020 District's Approved Budget		9,069	0.0
GROSS FOR UB0 - OTHER POST-EMPLOYMENT BENEFITS FUND		9,069	0.0

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

FY 2020 Approved Budget Changes

The Other Post-Employment Benefits Administration's (OPEBA) approved FY 2020 gross budget is \$9,069,423, which represents a 34.1 percent increase over its FY 2019 approved gross budget of \$6,763,096. The budget is comprised entirely of Enterprise and Other Funds.

Mayor's Proposed Budget

Increase: The FY 2020 budget proposal for Other Post-Employment Benefits Administration includes an increase of \$2,306,327 to support operational and staffing costs as well as benefits-related management fees.

District's Approved Budget

No Change: The Other Post-Employment Benefit Administration's budget reflects no change from the Mayor's proposed budget to the District's approved budget.